



August 5, 2025

Overview of the At-Risk Count Audit



Agenda

- School Auditing Office Introduction
- Student October Count
 - Total Program Funding, Pupil Enrollment Count Date, Statute Updates, Clarification
- At-Risk Count
 - 2025 At-Risk Audit Resource Guide, Criteria for Inclusion, At-Risk Eligibility Status
- At-Risk Eligibility Documentation
 - Direct Certification, Categorical Eligibility, and Income Forms
- At-Risk Documentation Allowable Dates
 - Carryover Documentation, All Schools/Sites, CEP Years 2-4, Documentation Retention
- Data Validation
 - General Tips, COGNOS Reports
- FAQ, Resources, Questions

School Auditing Office

- Publishes annual Audit Resource Guides
- Provides technical guidance and support to districts related to funding eligibility and documentation requirements
- Conducts [Annual Audit Reviews](#) of all funded counts used in determining Total Program Funding
 - Includes reviewing submitted data, [audit questionnaires](#), prior audits, and student-level documentation
- Info & Contact
 - [School Auditing Office's Website](#)
 - Email: audit@cde.state.co.us



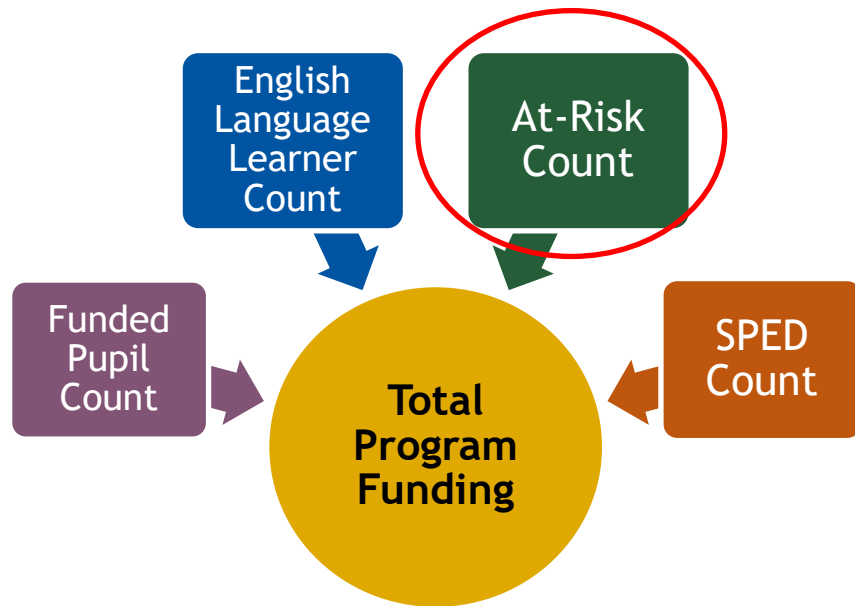


Student October Count



Counts From Student October Data Collection Determine Total Program Funding

- School districts in Colorado are funded by a variety of sources.
- The biggest source of funding comes from the School Finance Act.
- The amount a district receives according to the School Finance Act is called **Total Program Funding**.
- Counts from the [Student October Count Data Collection](#) are used to calculate Total Program Funding.
- Note: The Special Education Pupil Count is new in 2025-2026 and will not be audited by the School Auditing Office this year.



The 2025 pupil enrollment count date will be:

Wednesday, October 1, 2025

Districts can request an alternative count date on behalf of an individual school, if needed.

October						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Statute Update: [HB25-1320](#)

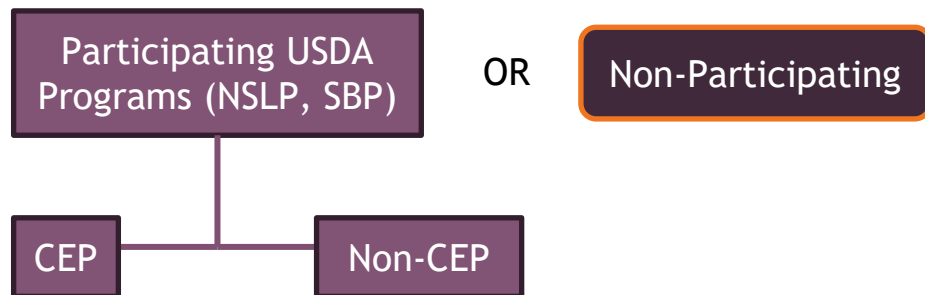
- Reference to the “New” At-Risk Measure and any of the following has been removed:
 - At-Risk funding calculations including only students in the Identified Student Percentage (directly certified and categorically eligible students)
 - Neighborhood socio-economic status index linked to each student’s census block group
- Includes the “Improved” At-Risk Measure:
 - Mandating the collection of student-level Census block data
 - Allowing the State Board of Education to choose to pause or restart the collection of Census block data on a year-by-year basis
 - 2026/2027 SY implementation
- Takeaway: At-Risk reporting and documentation requirements are staying the same as they were last year

Statute Update: Healthy School Meals for All

- Students will continue to receive free meals for the first semester of the 2025-2026 SY.
- November voting could impact the implementation of Healthy School Meals for All for the second half of the 2025-2026 SY
- Takeaways:
 - Stay up to date by visiting the Policy & Guidance section of the Office of School Nutrition's [Healthy School Meals for All webpage](#)
 - Encourage families to submit Applications, Combo forms

Clarification: NSLP Participation & CEP Participation

- Under USDA programs, including the National School Lunch Program (NSLP) and School Breakfast Program (SBP), participating schools/sites can operate as:
 - CEP, or
 - Non-CEP
- Non-participating programs are ones that do not have a School Food Authority and do not operate the NSLP or SBP





At-Risk Count



2025 At-Risk Audit Resource Guide

- The School Auditing Office posts guides for each of the counts that result from Student October.
- Everything we review today is in the [2025 At-Risk Audit Resource Guide](#).

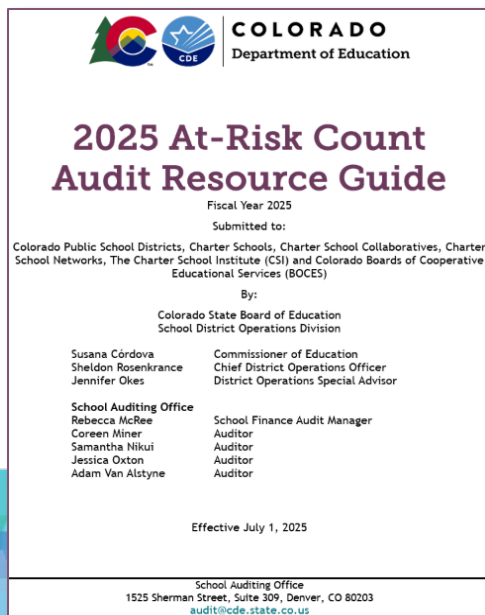


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What is the criteria for inclusion in the At-Risk Count?

- For the 2025-2026 SY, any student who meets all of the following criteria as reported in the Student October Count data submission will be included in the district's At-Risk Count:
 - Grades K-12, and
 - Eligible for per pupil funding, and
 - Reported as free or reduced-price lunch eligible
 - Free/Reduced Lunch Price Eligible → Eligibility Status

Additionally Collected At-Risk Data

Districts submit the following at-risk data separate from the At-Risk Count:

- Free Lunch Eligibility Identification
 - Method of documentation for students reported with an at-risk eligibility status of free
- Census Block Data
 - Collected through the At-Risk Interchange

At-Risk Eligibility Status

- Every student has a reporting at-risk eligibility status that is separate from their ability to eat for free or whether their school/site offers meals
 - Students who eat for free may have a different at-risk eligibility status
 - Students who attend a non-NSLP participating school/site have at-risk eligibility statuses
- Statuses are paid, reduced-price, or free lunch

At-Risk Eligibility Status, cont.

- Statuses come from the processing of:
 - Direct certification matches, including extended eligibility
 - Categorical liaison lists
 - Income Forms
 - Applications for Free or Reduced-Priced School Meals (Applications)
 - Family Economic Data Surveys (FEDS forms)
 - Combination forms (Combo forms)
- Note: Sites that operate under a different School Food Authority (SFA) than their district/BOCES should establish a process for statuses to be updated effectively between the SFA and the district/BOCES.



At-Risk Eligibility Documentation



Documentation Overview

- For each student reported as free or reduced-price eligible in Student October, the district must be prepared to provide appropriate audit documentation
- Acceptable documentation may include any of the following as applicable:
 - Complete direct certification lists
 - Extended eligibility documentation
 - Categorical eligibility determination lists
 - Income Forms
 - Applications
 - FEDS forms
 - Combo forms

Complete Direct Certification Lists

- Any student who appears on a district complete direct certification match list processed on/between July 1 and the current year pupil enrollment count date (10/1) may be reported as free or reduced-price lunch eligible
- To ensure inclusion of all possible free and reduced-price lunch eligible students and maximize at-risk funding, the School Auditing Office recommends:
 - Monthly uploads and direct certification matching
 - A direct certification matching on Count Day (10/1)
 - Districts have processes in place to directly certify students at non-NSLP participating schools/sites in addition to students at NSLP participating schools/sites

Extended Eligibility

- Free or reduced-price lunch eligibility may be extended to students who are not listed on a complete direct certification list if they reside within the household of a directly certified student
 - The matching of the directly certified student must occur on/between July 1 and the pupil enrollment count date (10/1) of the current school year
 - Eligibility established through SNAP, TANF, FDPIR, and Medicaid can be extended to all household members
 - Eligibility established through foster or migrant statuses cannot be extended

Extended Eligibility, cont.

- Extension documentation must include the following:
 - The directly certified student who appears on the complete direct certification list
 - The date of extension
 - The basis of extension (i.e., same household address, application, “Extended Eligibility to Additional Household Members” letter)

Extended Eligibility, Based on Match Type

Match Type	Action
SNAP	Free meals - can extend eligibility
TANF	Free meals - can extend eligibility
BOTH	Free meals based on SNAP status - can extend eligibility
MEDICAID FREE	Free meals - can extend eligibility
MIGRANT	Free meals - NO extension
MEDICAID REDUCED	Reduced meals - can extend reduced eligibility
SNAP/MIGRANT	Free meals based on SNAP status - can extend eligibility
MEDICAID-FREE/MIGRANT	Free meals based on Medicaid status - can extend eligibility
BOTH/MIGRANT	Free meals based on SNAP status - can extend eligibility
TANF/MIGRANT	Free meals based on TANF status - can extend eligibility
MEDICAID-REDUCED/MIGRANT	Free meals based on Migrant - can extend reduced eligibility based on Medicaid

Categorical Eligibility Determination Lists: Foster Students

- Documentation includes foster child identification on an Application, FEDS form, Combo form, or a letter/list from a state agency, local agency, or a court
 - Must be dated on/before the pupil enrollment count date (10/1)
- If CDE identifies the student as a foster child during the Student October Count data submission, the district should report the student as free lunch eligible and retain the CDE Data Pipeline Error Report (error OC134) as documentation as long as it was generated on/before November 10th

Categorical Eligibility Determination Lists: Migrant Students

- Lists must come from a Regional Migrant Education Program Liaison or their direct designee and show identification on/before the pupil enrollment count date (10/1)
- For auditing purposes, school nutrition system or student information system status reports are not sufficient documentation
- If CDE identifies the student as migrant during the Student October Count data submission, the district should report the student as free lunch eligible and retain the CDE Data Pipeline Error Report (error OC130) as documentation as long as it was generated on/before November 10th

Categorical Eligibility Determination Lists: Homeless/Runaway Students

- Confirmation of Homeless or Runaway status must come from a district liaison or their direct designee
- Lists must show the student was confirmed eligible on/between July 1 and the pupil enrollment count date (10/1)
- To use school nutrition system status reports or student information system reports, the report must include
 - the date the student was confirmed eligible, and
 - clearly identify the district liaison/designee who confirmed eligibility

Categorical Eligibility Determination Lists: Head Start Students

- Identification of having been enrolled in one of the following:
 - Federally funded Head Start, or
 - Comparable state funded Head Start or pre-kindergarten program, or
 - Indian Tribal Organization funded Head Start or pre-kindergarten program
- Head Start is a program for preschool students, and preschool students are not included in the At-Risk funding count.
 - A Head Start list may only be as carryover documentation for kindergarten students if these two criteria are met:
 - Participated in Head Start as a preschooler the year prior to the current year
 - The student does NOT have any current year documentation

Income Forms

- Income forms submitted for the determination of a student's free or reduced-price eligibility status will be evaluated using the [2025-2026 Income Eligibility Guidelines](#)
- Note: Districts and schools are **not** permitted to create their own income guidelines for Student October reporting



2025-2026 Income Eligibility Guidelines

Free Guidelines						Reduced-Price Guidelines					
Household Size	Yearly	Monthly	2x/Mo	Every Other Week	Weekly	Household Size	Yearly	Monthly	2x/Mo	Every Other Week	Weekly
1	\$20,345	\$1,696	\$848	\$783	\$392	1	\$28,953	\$2,413	\$1,207	\$1,114	\$557
2	\$27,495	\$2,292	\$1,146	\$1,058	\$529	2	\$39,128	\$3,261	\$1,631	\$1,505	\$753
3	\$34,645	\$2,888	\$1,444	\$1,333	\$667	3	\$49,303	\$4,109	\$2,055	\$1,897	\$949
4	\$41,795	\$3,483	\$1,742	\$1,608	\$804	4	\$59,478	\$4,957	\$2,479	\$2,288	\$1,144
5	\$48,945	\$4,079	\$2,040	\$1,883	\$942	5	\$69,653	\$5,805	\$2,903	\$2,679	\$1,340
6	\$56,095	\$4,675	\$2,338	\$2,158	\$1,079	6	\$79,828	\$6,653	\$3,327	\$3,071	\$1,536
7	\$63,245	\$5,271	\$2,636	\$2,433	\$1,217	7	\$90,003	\$7,501	\$3,751	\$3,462	\$1,731
8	\$70,395	\$5,867	\$2,934	\$2,708	\$1,354	8	\$100,178	\$8,349	\$4,175	\$3,853	\$1,927
For each additional member add	\$7,150	\$596	\$298	\$275	\$138	For each additional member add	\$10,175	\$848	\$424	\$392	\$196
Error-Prone Thresholds	\$1,200	\$100	\$50	\$44	\$24	Error-Prone Thresholds	\$1,200	\$100	\$50	\$44	\$24

Applications for Free and Reduced-Price School Meals

- Districts must ensure applications are filled out correctly and completely. At a minimum:
 - Applications must be for the current school year
 - All students are included on the application and listed by first and last name
 - All household members are included on the application (income Applications only)
 - Income (amount and frequency) is stated for each household member (if applicable)
 - The application is signed by an adult member of the household
 - The date the application was received by the district

Applications for Free and Reduced-Price School Meals, cont.

- If an application indicates a student is a foster child, the student is automatically eligible for free lunch and no further documentation is required
 - Migrant, homeless/runaway, and Head Start identifications must be confirmed by the appropriate district/regional liaison before being approved for free lunch eligibility
- If an application includes a valid case number for SNAP, TANF, or FDPIR, all students listed on the application may be reported as free lunch eligible
 - SNAP/TANF: 7 alphanumeric characters that start with “1B”
 - FDPIR: 7 or 9-digit number (no letters)

Family Economic Data Surveys (FEDS forms)

- Non-participating (i.e., non-NSLP) and CEP schools/sites cannot distribute Applications. The purpose of the FEDS form is to provide an alternative way for districts to collect information needed to determine eligibility based on income.
- FEDS will be evaluated using the same criteria as an application. At a minimum:
 - FEDS forms must be for the current school year
 - All students are included on the FEDS form and listed by first and last name
 - All household members are included on the FEDS form
 - Income (amount and frequency) is stated for each household member (if applicable)
 - The FEDS form is signed by an adult member of the household
 - The date the FEDS form was received by the district

Family Economic Data Surveys (FEDS forms), cont.

- If a FEDS form indicates a student is a foster child, the student is automatically eligible for free lunch and no further documentation is required
 - Migrant, homeless/runaway, and Head Start identifications must be confirmed by the appropriate district/regional liaison before being approved for free lunch eligibility
- If a FEDS form includes a valid case number for SNAP, TANF, or FDPIR, all students listed on the form may be reported as free lunch eligible
 - SNAP/TANF: 7 alphanumeric characters that start with “1B”
 - FDPIR: 7 or 9-digit number (no letters)

Combo Forms

- Districts that have a mix of NSLP participating and non-NSLP participating schools/sites may consider using the Combo form
- Districts that have a mix of both CEP and non-CEP schools may consider using the Combo form
- The guidance for completing the Combo form depends on which form the school/site would otherwise distribute
 - Schools/Sites distributing the Combo form in place of Applications, should follow guidance related to processing Applications
 - Schools/Sites distributing the Combo form in place of FEDS forms, should follow guidance related to processing FEDS forms

Electronic Income Forms

- Electronic Applications must follow the USDA and Office of School Nutrition guidance found in the [Local System Checklist](#) on the [Determining Program Eligibility webpage](#)
- Electronic FEDS forms
 - Must follow the School Auditing Office's [Online Signature Guidance](#)
 - Must show date of submission and proof of signature
 - Must mirror the paper version, including the listing all individual household members and individual income
 - Listing only a total number of household members will not be accepted
 - Income ranges will not be accepted

Income Forms: More Notes

- Monies spent on the maintenance, distributing, collecting, or the processing of FEDS forms cannot come from an NSLP-participating school/site's nutrition fund. Should a school/site need to use nutrition staff for FEDS forms, the nutrition fund must be reimbursed.
- Districts should ensure the total household income is being calculated correctly, especially if multiple household incomes occur at varying frequencies
- If information on an income form is inconsistent or incomplete, the district should be prepared to provide documentation demonstrating when changes were made by a district processing official. The documentation should also include the name of the district processing official who made the changes.



At-Risk Documentation – Allowable Dates

Carryover Documentation

- Documentation evidencing an at-risk eligibility status from the school year immediately prior to the current year is referred to as carryover documentation
- Per the Colorado State Board of Education Rules for the Administration of the Public School Finance Act, [1 CCR 301-39](#) 6.02(2):
 - Absent the current year documentation evidencing any lunch eligibility status, a district may submit the pupil's prior year documentation, which shall be valid evidence through the applicable count date of the current year.

Carryover Documentation, cont.

- Because a new (current year) eligibility determination supersedes the carryover eligibility, documentation from the prior year can only be used in the absence of current year documentation evidencing any at-risk status
 - Different for CEP schools/sites in cycle years 2-4 (more on that in a few slides)
- This information does NOT refer to or impact the use of USDA's Carryover Provision as part of a School Food Authority's eligibility determination process.
 - Reminder: At-Risk eligibility can be different from a student's ability to eat free and a school's ability to offer free meals

Allowable Document Dates for 2025/2026 At-Risk Eligibility (Students at All Schools/Sites not in CEP Years 2-4)

- Current year documentation dated on/between July 1 and the pupil enrollment count date (10/1)
- Carryover documentation from the year immediately prior to the current year if the student does NOT have any current year documentation
 - Districts/Schools may NOT use a “better” carryover document if a current year document exists
- Every student with an FRL code of 01 or 02 must be supported by a document in this date range
- Includes CEP base year schools/sites!

Allowable Document Dates for 2025/2026 At-Risk Eligibility (Students at CEP Sites/Schools only in Years 2-4)

- Current year documentation OR prior year documentation
- Districts may use the “best” available eligibility document dated between July 1 of the base year and the current year pupil enrollment count date (10/1)
 - Note: Starting in CEP Year 2, sites/schools cannot use a carryover document from the year prior to the base year
 - Example: A processing official at a school in a CEP base year used carryover documentation from the year prior to the base year for a student. The following year (CEP Year 2), the student would need a new document within the current CEP cycle.
- Every student with an FRL code of 01 or 02 must be supported by a document in this date range

CEP Tracking

- Districts should develop eligibility status/document tracking systems to consider which document is the “best” to use for eligibility status determination and documentation
- Recommended recordkeeping:
 - Tracking all available documents on file for a student
 - Determining which document offers the best status along with corresponding eligibility code (FRL field) and Doc Type code (“Free Lunch Identification” field)
 - Tracking CEP cycles of individual schools/sites within the district
 - Tracking whether each student has remained enrolled in only CEP schools within the district (as reported in Student October each year)

Documentation Retention

- Eligibility documentation must be retained and made available until audited by the Department or until five years from the certification date (November 10th), whichever comes first
- Depending on the timing of an audit and a school/site's CEP/Provision 2 base year, the school/site may need to retain at-risk eligibility documents for up to 10 years
 - The Annual Audit Review approach of the School Auditing Office should reduce this burden



Data Validation

Data Validation: General Methods

- [At-Risk Audit Resource Guide](#)
- [At-Risk Reporting Tasks & Considerations Guide](#)
 - Training from 7/22 posted on the [SAO Training webpage](#) and covers data validation methods in more detail

Data Validation: General Methods, cont.

- Directly certify as often as possible July 1 - the pupil enrollment count date (10/1)
- Updating eligibility statues for non-NSLP participating schools
 - Direct Cert
 - FEDS/Combo forms
- Communication with categorical liaisons (McKinney-Vento, foster, migrant)
- Communication with nutrition staff and staff inputting data into student information system
 - Updating nutrition software system using the Office of School Nutrition's [Local System Requirements Checklist](#)
 - Ensuring data between software systems is synching, importing, and exporting properly

Validating Reported At-Risk Data: CEDAR/COGNOS Reports

- CEDAR/COGNOS reports are available through [Data Pipeline](#)
- Assist with comparing year-over-year data
- Red flags:
 - Schools/sites reporting zero free/reduced-price lunch students
 - A drastic change in the number of reported students at the school/site level
- Error reports help identify students whose data needs to be corrected before final submission
- Tip: Check the eligibility status of students transferring into your district/BOCES to determine if contacting the prior district/BOCES for documentation is necessary.

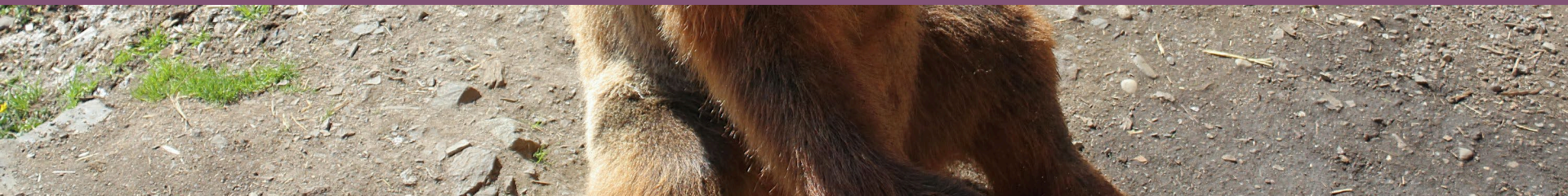
Validating Reported At-Risk Data: CEDAR/COGNOS Reports, cont.

Helpful reports:

- District Summary of Pupil Counts
- School Summary of Pupil Counts
- Additionally Matched Directly Certified Students
- Error Reports
 - Snapshot Records Excluded Due to Profile Errors
 - Students Excluded from Student October Snapshot
 - Student Demographics Error Summary Report



Frequently Asked Questions



FAQ

1. What is the difference between the At-Risk Count and At-Risk Interchange?

Answer:

	At-Risk Count	At-Risk Interchange
Data	FRL status	Census block data
Impact on Funding	Total Program Funding	None

2. Can we use April ISP reporting eligibility statuses for At-Risk Count and Student October reporting?

Answer: April ISP reporting includes prior year statuses and does not include students with Medicaid Reduced eligibility; therefore, districts should treat April ISP and Student October reporting as separate obligations. Remember, April ISP is related to the USDA and the Office of School Nutrition, and Student October reporting (at-risk reporting) is related to the School Auditing Office.

FAQ, cont.

3. So what do I need to be doing?

Answer:

- Distribute, collect, process income forms for all schools/sites within your district
- Directly certify students for all schools/sites within your district
- Communicate with categorical liaisons/designees
- Review the 2025 At-Risk Audit Resource Guide
- Attend training and stay up to date
 - [School Auditing Office training webpage](#)
 - [At-Risk Eligibility Reporting Tasks & Considerations](#)
 - [Office of School Nutrition Communicate & Training webpage](#)
 - [Data Pipeline: At-Risk Interchange webpage](#)



Resources

CDE Resources

School Auditing Office webpage

- Upcoming & Recorded Trainings
 - At-Risk Office Hours: 2025 Annual At-Risk Audit Questionnaire 8/12 (1 PM)
 - At-Risk Office Hours: Data Validation Techniques and Tools for Validation 10/15 (1 PM)
 - At-Risk Office Hours: Questions from the Field (Live Q&A) 10/21 (1 PM)
 - At-Risk Office Hours: Questions from the Field (Live Q&A) 11/4 (1 PM)
- At-Risk Count webpage and 2025 At-Risk Count Audit Resource Guide
 - Tasks & Considerations Document
 - Online Signature Guidance
- Pupil Count webpage and Resource Guide
- ELL Count webpage and Resource Guide
- Email: audit@cde.state.co.us

CDE Resources, cont.

Office of School Nutrition webpage

- Determine Program Eligibility webpage
- Meal eligibility contact: Nell Dochez Dochez_n@cde.state.co.us

Data Pipeline webpage

- At-Risk Interchange Webpage
 - Email: ARMeasure@cde.state.co.us
 - Training
 - Overview of the Data Pipeline At-Risk Interchange File 8/21(10 AM)
 - Office Hours: Census Geocoder Tool Deep Dive (Live Demonstration) 8/27 (1PM)
 - Office Hours: Tools to Validate Addresses for Census Block Data Collection 9/9 (1PM)
 - Office Hours: Questions from the Field: Live Q & A 10/9 (1PM)
- CEDAR/COGNOS Reports
- Identity Management webpage





Questions?

