# 2025
# Student October Count Audit Resource Guide

For use during the Student October Count data submission and subsequent audit

Submitted to:
Colorado Public School Districts, Charter Schools, Charter School Collaboratives, Charter School Networks, The Charter School Institute (CSI) and Colorado Boards of Cooperative Educational Services (BOCES)

By:
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Effective July 1, 2025

# Table of Contents

*This Guide is to be read as a whole*

# Statutory Authority

CRS 22-54-120 grants the state board authority to "make reasonable rules and regulations necessary for the administration and enforcement" of the Public School Finance Act.

The Rules for the Administration of the Public School Finance Act are published in 1 CCR 301-39.

Colorado Revised Statutes http://www.lexisnexis.com/hottopics/colorado/

Code of Colorado Regulations http://www.sos.state.co.us/CCR/Welcome.do

> *You must open your browser to "Colorado Legal Resources" before clicking any link to a statutory reference*

# Data Privacy and Security

As a reminder, local education agencies must use secure means when sending Personally Identifiable Information (PII) to CDE. CDE strongly recommends that districts use a secure method of transferring PII between districts, schools, or with other parties (for example, a secure file sharing tool like Syncplicity, or including the PII in a password-protected document).

For more information, visit the Data Privacy and Security website at http://www.cde.state.co.us/dataprivacyandsecurity or contact CDE's Data Privacy Office at dataprivacy@cde.state.co.us.

# Resource Guide Introduction and Overview

The purpose of the 2025 Student October Count Audit Resource Guide ("Guide") is to:

1. Support the Student October Count data collection and subsequent audit;
2. Summarize state and federal requirements regarding the Student October Count audit process;
3. Summarize the required documents necessary to audit per pupil funding eligibility;
4. Ensure the Student October Count data is audited in a consistent manner; and
5. Provide information and guidance to school districts, the Charter School Institute (CSI), charter schools, charter school collaboratives, charter school networks, and Board(s) of Cooperative Educational Services (BOCES).

**This Guide is to be read as a whole, in context, and CDE gives effect to every word of the document. In auditing, CDE is bound to give consistent, harmonious, and sensible effect to all of the parts of the Guide. The Guide is interpreted as harmonized and not read or interpreted as creating a conflict. Individual sections of the Guide provide additional information and definition for specific student, course, school, and program types. These individual sections are not meant to stand alone or to contradict or supersede the general funding requirements of the Guide.**

While the Guide has been developed to conform to state statute and the Code of Colorado Regulations (Administrative Rules), **this Guide is not meant to be comprehensive and is not intended to replace state statute or administrative rules.**

All references to "district" or "school district" include the Charter School Institute (CSI), charter schools, charter school collaboratives, charter school networks, and BOCES. Each organization is encouraged to review all sections of the Guide, state statute, and administrative rules.

Any references to "days" refer to calendar days.

References to "school days" refer to scheduled student contact days as evidenced by the adopted calendar of a district, school, or program.

Throughout this Guide, a student's "year" of high school is determined using the student's assigned Anticipated Year of Graduation (AYG).

- The "Anticipated Year of Graduation" (AYG) is the assigned, unchanging, year a student is anticipated to graduate high school based upon the year they enter 9th grade and adding 3 three years. For example, the formula anticipates that a student starting ninth grade in the fall of the 2022-2023 school year will graduate in 2025-2026. For more information, visit the Student End of Year Snapshot website (http://www.cde.state.co.us/datapipeline/snap_eoy).

## How to Use the Guide

### Updated Information

Throughout the Guide, the Delta symbol Δ is used to identify information that has been updated or clarified since the previous edition of the Guide. Further information about these changes can be found in the "Summary of Changes" section found at the end of the Guide.

### Guide Subsections

Within each section of the Guide, there may be subsections meant to assist districts in identifying relevant information. Subsections may include:

- **What is Unique?**
  - Describes how particular student, course, school, instructional model, and program types are different, including:
    - Exceptions to a general funding rule
    - Variation of supporting audit documentation
- **Course/Funding Requirements**
  - Describes the course- and student-level requirements and audit documentation necessary to support funding eligibility
- **Limitations**
  - Describes any pertinent restrictions on courses or student funding eligibility
- **Helpful Hints**
- **Additional Documentation Requirements**
- **References**
  - Lists the applicable statutes, administrative rules, and additional posted guidance

## Overview of the Audit Process

### Data Collection Overview

Each year all public school districts across the state of Colorado participate in the Student October Count data submission to the Colorado Department of Education (CDE). The purpose of this data collection is to obtain required student-level data as provided for by state statute and administrative rules, including information regarding students' funding eligibility as outlined in the Public School Finance Act, as amended. The Colorado Department of Education collects data using the Data Pipeline. The Data Services Unit of CDE oversees the collection, which opens in August and closes at the end of November.

For further information regarding the actual data collection process, visit the Student October Snapshot website (http://www.cde.state.co.us/datapipeline/snap_studentoctober).

For information regarding available Data Pipeline student-level October Count reports, view the CEDAR/COGNOS Report Guide (https://www.cde.state.co.us/datapipeline/studentoctoberreportdefinitions).

## Audit Overview

In an effort to ensure accurate reporting of data fields associated with total program funding as described in the Public School Finance Act, the School Auditing Office conducts compliance audits of each district's Student October Count data, which includes the funded pupil, at-risk, and English Language Learner (ELL) counts.

With the emergence of new technological capabilities, districts should be prepared to provide all audit documentation in electronic format. In most cases, districts should be able to generate and save required reports electronically from their student information system (SIS), or if needed, scan hard copy documents and save them in an electronic format. Districts should be prepared to provide source documentation in addition to any standard reports when requested by an auditor. **Each district shall retain complete documentation supporting any certification made to CDE or any other data given to CDE for purposes of administering the Public School Finance Act until audited by CDE, or until five years from the certification due date, whichever comes first.**

In addition to meeting funding requirements for its own students, if a BOCES provides educational services to students on behalf of a district, charter school, or another BOCES, the BOCES must ensure sufficient documentation is kept in order to meet funding requirements for those students as well.

If a district submits students for funding without sufficient documentation to demonstrate funding eligibility, this will impact the counts used to calculate the district's Total Program, which may require the district to repay funding back to the State, including any applicable interest. Failure to repay the State for ineligible students may result in future disbursements being withheld. In the event a district did not receive full funding for students to which it was entitled, the State will reimburse the district within 45 days of the final audit report being issued.

Appeals regarding audit findings may be made to the Commissioner of Education within 30 days following the issuance of the final audit report.

At no time should any documentation containing Personally Identifiable Information (PII) be emailed to CDE.

## Annual Audit Review 2025-2026

Beginning with the 2024-2025 school year, the audit process has changed.

The Annual Audit Review consists of two phases: an initial documentation upload and an expanded documentation review.

All districts take part in the initial documentation upload, which occurs during the fall semester. During this process, districts are expected to provide high-level documentation, such as calendars, bell schedules, and school handbooks. Districts must also complete the Pupil Count Questionnaire (Form AUD-110) and submit it to the School Auditing Office via Syncplicity no later than **September 15, 2025.**

Following the conclusion of the Student October Count data collection, some districts will be required to submit additional, student-level data as part of an expanded audit. Districts may be required to submit documentation to support funding for all district students (a "comprehensive" audit) or for only a sample of students in a "focused" audit. The School

Auditing Office will notify districts who are subject to an expanded audit during the spring semester.

For more information about the Annual Audit Review process, please review the Annual Audit Review Guidance document that is available on the School Auditing Office's Pupil Count website.

## Reference

CRS 22-54-103(9.5), -103(10)(d)(II), and -103(10.5)(a)
1 CCR 301-14
1 CCR 301-39(2.02)(1)
1 CCR 301-39(8.01), et seq.

# Pupil Enrollment Count Date

The pupil enrollment count date is October 1 of each year, unless that date falls on a Saturday, Sunday, or major religious holiday. If the pupil enrollment count date falls on a Saturday, Sunday, or major religious holiday, the pupil enrollment count date will be the following weekday.

**2025 Pupil Enrollment Count Date:  <u>Wednesday, October 1, 2025</u>**

Determination of the pupil enrollment count date will not be affected by a district's decision not to have school on the pupil enrollment count date, including districts with a four-day week calendar.

Districts and schools must use the pupil enrollment count date unless an alternative count date is requested and approved by the Department (as described below).

In this Guide, references to the "pupil enrollment count date," "applicable count date," and "count date" are interchangeable and may include a district's approved alternative count date, as described below.

## ∆ Pupil Enrollment Count Period

Pursuant to SB25-125 and beginning with the 2025-2026 school year, there will no longer be reference to the "11-day count period."  All students will be required to meet the enrollment and attendance requirements as described in the corresponding sections of this Guide. For audit purposes, districts will be required to provide attendance documentation that encompasses the "attendance documentation date range."

## Alternative Pupil Enrollment Count Date

A district may request a district-wide alternative count date (or alternative count dates for specific schools) to allow maximum flexibility in the operation and scheduling of alternative program school calendars and year-round calendars, or for other reasons as authorized in statute.

Throughout this Guide, references to the "applicable count date" include approved alternative count dates. To apply for an Alternative Count Date:

- A district official must email their request to the School Auditing Office at audit@cde.state.co.us. To be considered, the email **must** include the following:
  - The requested alternative count date
  - An indication of whether the request applies to the entire district or certain identified schools
  - Confirmation that the requested alternative count date falls within 45 school days after the first school day of the applicable school year
  - A copy of the district and/or school's applicable calendar
- The deadline for requesting an alternative count date is September 15.

- During the Duplicate Count process, if a student is submitted by more than one district for funding, a district using the pupil enrollment count date will take precedence over a district using an alternative count date.

For more information, refer to the Applying for an Alternative Count Date document available on the School Auditing Office's Pupil Count website.

## Applicable Count Date Helpful Hints

- The deadline for submitting the 2025 Student October Count data is no later than November 10. If a district or school is granted an alternative count date after the pupil enrollment count date, the submission deadline remains the same. Therefore, districts must have processes in place to ensure the deadline is met.
- In the event a school or district is granted an alternative count date, that same date will be used for their official mileage count date as described in the Rules for the Administration of the Public School Transportation Fund (1 CCR 301-14). For more information, visit the Pupil Route Transportation Reimbursement Funding website.
- Districts should ensure that all reported data is accurate as of the close of the data submission. In the event a district identifies issues with their submitted data that impact funded pupil, at-risk, and/or ELL counts, the district should contact the School Auditing Office.

## Reference

CRS 22-54-103(9.5), -103(10)(d)(II), and -103(10.5)(a)
SB 21-268
1 CCR 301-14
1 CCR 301-39(1.02)
1 CCR 301-39(1.13)
1 CCR 301-39(3.01), et seq.
1 CCR 301-39(4.01), et seq.

# Introduction to General Funding Requirements

To be eligible for funding, students must—at a minimum—meet at least three general funding requirements (as of, or during the semester of, the pupil enrollment count date). With limited exceptions, these requirements include:

1) enrollment, **AND**
2) attendance, **AND**
3) scheduled instructional time

Students who meet the enrollment and attendance requirements are eligible to be considered for funding. The level at which each student is funded (full-time, part-time, or no funding) is determined based upon the amount of instructional time that the student is scheduled to receive in the semester of the pupil enrollment count date.

# Enrollment Funding Eligibility

In order for a student to be eligible for funding in the Student October Count data collection, the student must be enrolled with the district and meet the requirements below as of the applicable count date.

## Funding and Audit Documentation Requirements

### Enrolled K-12 students

- Are enrolled with the district as of the applicable count date. There is an exception to this rule:
    - Pursuant to SB24-048, and beginning with the 2024-2025 school year, a district may submit a student for funding if the student established attendance during the current school year prior to the pupil enrollment count date, but then withdrew prior to the count date for the purpose of attending a recovery high school.  For the 2025-2026 school year, only 5280 High School (CDE School Code 2994) qualifies as a recovery high school under this statute. For more information, contact the School Auditing Office at audit@cde.state.co.us.
    - Δ Prior to the 2025-2026 school year, under specific circumstances some students may have been granted a transfer enrollment exception to this requirement.  Beginning with the 2025-2026 school year, pursuant to SB 25-125, transfer enrollment exceptions are no longer available.
- Are at least 5 years old as of October 1, but younger than 21 years of age as of the applicable count date. Exceptions to this requirement include:
    - Kindergarten students under the age of 5 who have been identified as highly gifted/talented
    - This requirement is waived for students who receive services under an Individualized Education Program (IEP) and reach age 21 during the semester of the pupil enrollment count date.
    - Δ This requirement is waived for 21-year-old students who are enrolled in and attending an Alternative Education Campus and meet specific exception criteria.
- Have not met the graduation requirements of the school district (including students who have earned an HSED but not a diploma) as of the applicable count date. Exceptions to this requirement include:
    - Students who have met the district's minimum graduation requirements but are being retained to participate in the ASCENT, P-TECH, or TREP programs
    - Secondary transition students receiving 18 to 21-year-old services as described by an IEP, who have met the district's minimum graduation requirements and have not been issued a diploma
    - Students meeting the district's minimum graduation requirements by the end of the 3rd year of high school may be eligible for part-time or full-time funding during the 4th year of high school, assuming all other requirements for funding are met.
- Are enrolled in a school that is authorized to serve the students in their respective grades

## Documentation

- The district must be prepared to provide evidence that the student was enrolled with the district as of the applicable count date, to include:
  - A student's official registration
  - Entry date of the student
  - For students new to the district, documentation completed on or before the applicable count date by the parent or guardian for the applicable school year
- For students who reach the age of 21 on or prior to the pupil enrollment count date:
  - The IEP service delivery page showing services being delivered encompass the applicable count date, or
  - Documentation demonstrating specific exception criteria have been met for students attending an AEC
- District graduation requirements
- For students exclusively enrolled in alternative instruction courses which do not require the student's regular physical presence at a Colorado public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.
- Δ For students who are exclusively enrolled in qualifying postsecondary online courses, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.

## Helpful Hints

- Districts should consider reviewing the list of all students being included in the data submission for funding to ensure that each student was actively enrolled as of the applicable count date or, if not, that they have documentation showing students have met one of the exceptions to this requirement.
- If a student transfers between districts and attends both districts **on** the applicable count date and meets the funding requirements at both districts, the **receiving** district is entitled to include the student in their funded pupil count with applicable supporting documentation evidencing that all funding requirements (enrollment, attendance, and scheduled hours) were met. For more information, refer to Appendix B.

## Reference

CRS 22-54-103(10)(a)(I)
HB20-1418
1 CCR 301-39 (1.15)
1 CCR 301-39 (5.01), et seq.

# Attendance Funding Eligibility

In addition to being enrolled with the district, students must also meet the attendance requirements in the district (or educational program with which the district has contracted to provide instructional services) in order to be considered for funding.

## Funding and Audit Documentation Requirements

### Requirements

- Student is present for all, or any portion of, the applicable count date (in any scheduled class),
  **OR**
- If the student is absent or does not attend for any reason on the applicable count date (including non-student contact days), then the student:
  - Must establish attendance in any scheduled course, during the current school year, prior to the applicable count date AND
  - Resume attendance, in any scheduled course, within 30 days following the applicable count date.
    - This assumes the student did not withdraw or transfer from the district between the applicable count date and the date in which attendance was resumed.

### Exceptions

#### Postsecondary Courses

- If a student is taking **only** qualifying postsecondary courses, attendance documentation is not required from the Institution of Higher Education (IHE).
- If a student is taking both postsecondary **and** non-postsecondary courses, the student must still meet the attendance requirements for the non-postsecondary courses in order to include those courses in the determination of funding level.

#### Alternative Instruction Courses

- If a student is enrolled **exclusively** in alternative instruction courses, the following are the **only** acceptable evidence of attendance:
  - Evidence of attendance in direct instruction content
  - Logins into course content for digitally-delivered instruction
  - For work-based learning courses, documentation from an employer (e.g., timesheets, paystubs, etc.) that lists a student's name and dates worked
- For Independent Study courses, districts may submit a request for alternative attendance documentation to be considered by emailing the School Auditing Office by September 15.

### ⚠ Attendance Documentation Date Range

As stated above, students in Colorado are considered to be in attendance if they are present for all (or any portion of) the applicable count date. If a student is absent on that date for

any reason, the student may meet the attendance requirement by establishing attendance during the current school year both prior to the count date AND within 30 days following the count date. For this reason, the documentation provided to evidence this requirement has been met should include a range of dates that encompasses the count date. A useful range of dates when generating attendance reports includes **the week prior to the applicable count date** and **the week following the count date**; this is referred to as the "attendance documentation date range." **As such, for each student, districts must be prepared to provide attendance records that include, at a minimum, this range of dates.**

If the district allows different calendars for individual schools or programs, the attendance documentation date range for each school is tied to the district's adopted calendar unless the district requests an alternative pupil enrollment count date. Pupil counts are conducted the same whether the pupil enrollment count date or an alternative count date is used.

Districts may never solicit students from other districts (or from the home-school or private school population) for the sole purpose of attending through the audit attendance window.

## Documentation

- Daily attendance summary for a minimum of the attendance documentation date range
  - Evidence of attendance in direct instruction content
  - For Supplemental Online courses and Blended Learning courses using Alternative Instruction, logins into course content for digitally-delivered instruction
  - For courses offered through an Online School or Program, attendance documentation as described in the submitted Authorizer Assurances
  - For work-based learning courses, documentation from an employer (e.g., timesheets, paystubs, etc.) that lists a student's name and dates worked
- Detailed daily period attendance from the start of the current school year through the month of October for those students who did not meet the attendance criteria during the attendance documentation date range
  - For brick-and-mortar students scheduled into courses using alternative education, students being educated through a contractual agreement, and/or district students whose daily attendance may not be tracked in the student information system, the district must be prepared to provide appropriate attendance verification.

## Helpful Hints

- Non-student contact days will be considered non-attendance days.
- Excused absences are not considered evidence of attendance.

## Reference

CRS 22-54-103(10)(a)(I).
SB 19-176
1 CCR 301-39(5.01), et seq.

# Scheduled Instructional Time Funding Eligibility

## Introduction

Once it is determined that a student is eligible to be considered for funding (i.e., the student meets both the enrollment and attendance criteria), the district must determine the level of funding at which the student is eligible: full-time, part-time, or not eligible. A student's funding level is determined by the student's scheduled instructional time in the semester of the pupil enrollment count date. To receive funding, a district must provide evidence supporting a student's scheduled instructional time.

To be considered eligible for full-time funding, a student's schedule must provide for a minimum of 360 hours of instructional time (as defined in Board Rule) in the semester of the pupil enrollment count date. If the student's schedule provides for less than 360 hours of instructional time, but at least 90 hours of instructional time, the student is eligible to be reported for part-time funding. Some students who are reported for part-time funding must meet additional audit documentation requirements, as described below.

Throughout this guide, "instructional time" for brick-and-mortar students may refer to either direct or alternative teacher-pupil instruction.  These concepts are discussed in detail in the sections below. The required documentation for demonstrating direct or alternative instructional time may vary based on the specific type of instruction being delivered. (Instructional time equivalencies for Colorado public Online Schools and Programs are neither direct nor alternative teacher-pupil instruction and are calculated differently.

Note:  In this Guide and in Board Rule, "licensed educator" and "licensed teacher" mean a teacher with an active Colorado educator credential. Each local board shall define "supervision of a licensed teacher." In this context, "licensed teacher" may include any educator of record when the district is not required by law to use a licensed teacher.

## Direct Teacher-Pupil Instruction

"Direct teacher-pupil instruction" is the organized delivery of educational content (aligned to state standards, where applicable) to brick-and-mortar students that takes place **synchronously**, under the supervision of a licensed teacher. Direct teacher-pupil instruction may be counted as instructional time for all students in grades K-12.

"Synchronous" instruction occurs during scheduled times and includes real-time interactions between teachers and pupils in-person, by video, or by phone.

Direct instruction includes instruction that occurs on-site or when students and licensed teachers are in the same virtual classroom. For funding purposes, **"on-site"** means the physical location where the school or contractor regularly delivers instruction; a **"virtual classroom"** is an online learning space in which students and licensed teachers interact synchronously as if they were in the same "on-site" location.

Direct instruction includes engagement with educational content that occurs:

1) on-site or in a "virtual classroom";
2) at a scheduled time during regular school hours;
3) for a set amount of time;
4) and where attendance is mandatory.

This may include **on-site** study hall, advisory, and independent study courses or periods.

## Alternative Teacher-Pupil Instruction

"Alternative teacher-pupil instruction" is the organized delivery of educational content (aligned to state standards, where applicable) for brick-and-mortar students that may take place asynchronously, under the supervision of a licensed teacher.

- **"Asynchronous"** means the delivery of educational content designed to allow the teacher and the pupils to engage with the educational content at different times.

Alternative instruction **courses** must be **credit-bearing** and are only available to students in grades 6-12, and students receiving home-bound or expelled services (in any grade). These **courses** include only:

- Blended Learning
- Independent Study
- Supplemental Online
- Work-Based Learning

Credit-bearing means that a passing grade and credits are given for satisfactory completion of course requirements within the parameters of the academic calendar.

**For funding purposes, alternative instruction courses will be evaluated based on an equivalent amount of instructional time the student would have received if taking a similar credit-bearing direct instruction course offered at the brick-and-mortar school at which the student is enrolled.** Whereas direct instruction is funded based on "time in seat," the instructional time associated with alternative instruction is equal to the time that a pupil would have been "in a seat" if they had taken a similar course in-person and on-site. For more information on how to determine instructional time, refer to Appendix A.

As a reminder, because schedules are student-specific, not all students may be eligible for full-time funding based on their scheduled equivalent instructional hours.

- For example, some high school students are intentionally scheduled for less than 360 hours; this may include students with family or work obligations, or those who do not need a full-time schedule in order to meet graduation requirements. In these instances, students should not be reported for full-time funding; they should be reported as part-time or for no funding based on the number of hours they are scheduled to receive instruction.

Students in some alternative instruction courses may have control over the timing of participation in courses during a semester (i.e., they may not necessarily begin work on all scheduled courses prior to the count date). In addition to meeting the general attendance funding requirement, in the event a student has control over when they begin participating

in an alternative instruction course, the district must also be prepared to demonstrate that the student attended the course at some point during the semester of the pupil enrollment count date in order to validate the student's schedule.

## Instructional Time Calculations and Restrictions

*Δ IMPORTANT: This section refers <u>only</u> to the calculations used to determine funding level for individual students (i.e., the "360/90 hour requirements.")  These calculations are unrelated to the <u>instructional time minimums that are established at the school level</u> or the <u>"Instructional Days and Hours" periodic data collection</u>.*

### Semester Calculations

The determination of funding level will be dependent on the student's scheduled instructional time in the semester of the pupil enrollment count date, as evidenced by the student's individual student schedule, and the corresponding school or program's calendar and bell/class schedules (see Appendix A).  A semester is defined as one-half of the school year; as such, "the semester of the pupil enrollment count date" refers to the first or fall semester of a given school year.

For calculation purposes, the length of the semester will be determined by dividing the total yearly number of scheduled student contact days (as evidenced by the applicable calendar) by 2. This is true regardless of whether a school follows a semester, trimester, quarter, "hexter," or mini-session calendar.

### Funding Levels

When including students in the Student October Count data submission, districts must identify the corresponding Public School Finance Funding Status ("funding code") relevant for each student. The available funding codes align with the following funding definitions:

- **Full-Time Funding**
  - Students must have a schedule as of the applicable count date that provides for at least 360 hours of instructional time in the semester of the pupil enrollment count date.
- **Part-Time Funding**
  - Students must have a schedule as of the applicable count date that provides for at least 90, but less than 360, hours of instructional time in the semester of the pupil enrollment count date
- **Not Eligible/No Funding**
  - Students meet the enrollment criteria, but may not meet the attendance requirement or may be scheduled, as of the applicable count date, for less than 90 hours of instructional time in the semester of the pupil enrollment count date.

### Passing Periods

**For funding purposes, passing periods may only be included as instructional time when a student is passing between two <u>on-site</u> courses, or between an <u>on-site</u> course and lunch.**

- Passing periods up to seven minutes may be included in the calculation of full- or part-time funding.
- The following periods **cannot** be considered in the calculation of instructional time:
  - Periods reserved exclusively for breakfast
  - Periods reserved for lunch
  - Periods between lunch and the following class
  - Periods between a class and a free period
  - Periods between a free period and a class
  - Periods between an alternative instruction course and an on-site course
  - Periods between an on-site course and an alternative instruction course
- Passing periods between an on-site course evaluated based on college credit hours (i.e., qualifying postsecondary courses) and an on-site course evaluated based on actual direct instructional time **cannot** be included in the determination of scheduled instructional time.

## Restrictions that apply to all instructional time calculations

- Only time in which a student is expected and required to attend may be considered instructional time. In no instance should optional attendance days or class periods be included in the determination of scheduled instructional time.
- Periods reserved for breakfast or lunch are never considered instructional time.
- Δ Decisions regarding lunch periods are left to the discretion of individual school districts. There is considerable research supporting the benefits to student learning when students have access to healthy meals. Therefore, the district should ensure appropriate meal breaks are implemented for students in all educational settings (including contracted education services) offered by the district.
  - For contracted educational services, as required by the "Annual Assurances for Statutory Compliance for Contracted Services" (Form AUD-108), the district should ensure that lunch periods are "of comparable quality and meet the same requirements and standards that would apply" if performed by the school or district.
- Students in grades K through 12 are eligible for a maximum of full-time funding statewide.
- Home-school students are eligible for a maximum of part-time funding statewide (regardless of the services or instruction being provided).
- Private school students are eligible for a maximum of part-time funding statewide (regardless of the services or instruction being provided).
- Only teacher-led instruction may be considered as instructional time for funding purposes; **parent-led or parent-directed instruction may not be included in the calculation of instructional time**. This includes time when a parent is instructing or supervising the delivery of educational content.
  - Instructional time for purpose of the Public School Finance Act does not include instructional time based on the district (or its contractor) providing funding directly to families or creating a spending account for the parent to use to design their educational experience.
  - "Parent" includes guardian or other person living in the home with the pupil. Parent does not include an individual who is employed by or contracted with the school or district and is subject to Human Resources data collections.

- For alternative teacher-pupil instruction courses, the course must be designed by the district or contractor rather than custom built by a parent. The catalog of courses using alternative instruction must include the educational content that will be provided in the course, not what could be provided based on the interests of the parent.
- In some cases, the language in a student's IEP may waive the general full-time funding requirement of 360 hours. For more information, refer to the Individualized Education Program (IEP) Students section of this Guide.

## Audit Documentation Requirements

In order to calculate instructional hours for both direct and alternative instruction courses, districts and schools must conduct calendar and bell schedule calculations, as explained in Appendix A. The following documentation must be included to support those calculations.

### Documentation

- Calendars
  - Adopted district calendar, as well as individual school and program calendars as applicable
- Bell Schedules
  - Must provide all bell schedules used by the school, program, or contracted entity including, but not limited to, "regular" weekly bell schedules (Monday through Friday), early release, late start, finals, etc.
  - Should include:
    - Start and end times for each period for every day of the week
    - Time set aside (start and end times) for breakfast, lunch, and passing periods
- Calculations—calendar and bell schedule (See Appendix A)
- Individual Student Schedules
  - Documentation evidencing individual student schedules as of the applicable count date for all secondary students (usually grades 6-12) and elementary school students being served through a contractual agreement or program.
  - Documentation should reflect all scheduled classes equal to one half of the school year (i.e., semester calendar = first semester schedule, trimesters = first and second trimester schedules, quarters = first and second quarter schedules, hexters = first, second, and third hexter schedules, etc.). Examples of acceptable documentation evidencing student schedules include, but are not limited to:
    - Student schedules generated out of the student information system (SIS) that align with the school's bell schedule
    - Main schedule and student list for students participating in a program in which all students follow the same schedule, etc. For example, this may include students in grades 6-8 who are attending a "K-8" school or secondary students attending an alternative high school in which they are scheduled to attend a given "session."
    - Individualized Education Program (IEP) service delivery pages
- For part-time students in grades 1-12 who do **not** meet one of the following criteria listed below, at the time of audit the district must be prepared to provide Form AUD-

109, "Confirmation of Part-Time Funding Eligibility."  This includes students who were:
- o Receiving services under an IEP
- o Identified by the Department as being in their fifth year of high school or beyond
- o Identified as participating in a high-school equivalency diploma program
- o Identified as a home-based education student receiving educational services by the district
- Student handbook for each high school, district-run program, or contracted program, if available
- District or school course catalog(s) (if requested at the time of audit)

## Additional Documentation for Schedules Which Include Alternative Instruction

- Catalog of Courses Using Alternative Instruction
- Additional documentation to validate schedules which include alternative instruction courses, as necessary.

## Helpful Hints

- A student who is enrolled in 90 hours of instructional time at one district school and 90 hours of instructional time at another school within the same district is NOT considered to be a full-time student. A student must be scheduled for a minimum of 360 total hours of instructional time within a given district in order to be reported as eligible for full-time funding by that same district.
- Districts should generate electronic copies of all required student schedules on or about the applicable count date in order to ensure funding level is determined by the student's schedule as of that date.
- Districts should review all student schedules to ensure that they completely and accurately represent the classes into which each student is enrolled and attending as of the applicable count date.

## Reference

CRS 22-32-109.
CRS 22-54-103(10)(e.5).
1 CCR 301-39(1.01), et seq.
1 CCR 301-39(2.05), et seq.
1 CCR 301-39(5.05), et seq.

# Unique Students, Courses, Schools, and Programs

As described in the preceding general funding requirements sections, students may be considered for funding if they meet the enrollment and attendance requirements. The level of funding for eligible students is determined based on the teacher-pupil instruction time they are scheduled to receive during the semester of the pupil enrollment count date.

In some cases, the way in which instruction is being provided may impact the general funding requirements or the ways in which districts are able to document that these requirements have been met. In other circumstances, additional criteria must be met in order for the student to be eligible for funding.

The following sections of the Guide address unique funding and audit documentation requirements for:

- Alternative Teacher-Pupil Instruction Courses
- Postsecondary Courses and Programs
- Unique Schools and Programs
- Unique Student Types

# Alternative Teacher-Pupil Instruction Courses

Alternative Teacher-Pupil Instruction is defined as "the organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in a **brick-and-mortar public school** under the supervision of a licensed educator that may take place asynchronously. [Only] the following types of courses with alternative teacher-pupil instruction can be funded with appropriate documentation: independent study, work-based learning (work-study, internships, apprenticeships), blended learning, and supplemental online learning."

Note: Guidance pertaining to Alternative Instruction courses does not apply to students who are "primarily" enrolled in a Colorado public Online School or Program (i.e., those whose reported Student October Count funding codes are 91, 92, 94, 95, or 96).

## Alternative vs. Direct

All alternative and most direct teacher-pupil instruction is evaluated at the course level. Both direct and alternative instruction courses are delivered under the supervision of a licensed teacher; all alternative instruction (and most direct instruction) courses must be credit-bearing. Instruction delivered through direct instruction courses must take place **100% synchronously, in the same "place"** (whether brick-and-mortal or a virtual classroom), while alternative instruction courses do not have these requirements. In alternative instruction courses, some portion of the course will take place **asynchronously and off-site** (i.e., in a different location from the teacher).

A course can either be classified as offering 100% direct instruction, or alternative instruction, but not both. **If a course includes any element of off-site, asynchronous instruction, it must be classified as alternative instruction for funding purposes.**

Alternative instruction courses must be **credit-bearing** and are only available to students in grades 6-12, and students receiving home-bound or expelled services (in any grade).  These courses include only:

- Blended Learning
- Independent Study
- Supplemental Online
- Work-Based Learning

Credit-bearing means that a passing grade and credits are given for satisfactory completion of course requirements within the parameters of the academic calendar.

## Catalog of Courses Using Alternative Instruction

In order to include courses featuring alternative instruction as instructional time when determining funding level, the district must publish a "Catalog of Courses Using Alternative Instruction" that includes, at a minimum:

- The title of each course that includes alternative instruction
- A description of each of the courses

- The course provider (if applicable) for each alternative instruction course
  - Course provider refers to the entity that creates (and, if applicable, from whom the district or school purchases) the digital course content for Blended Learning and Supplemental Online courses. If the district is purchasing digital course content from a third-party course content provider (such as CDLS, Edmentum, Edgenuity, etc.), the district must indicate this in their catalog of courses using alternative instruction. Further, the district must be prepared to provide evidence of payment for these courses (as applicable). If the district or school uses digital course content created by district or school staff for these course types, this should also be stated in the catalog.
- The number of credits associated with each alternative instruction course

A catalog of courses using alternative instruction must be published to the school, district, or BOCES website by the applicable count date. Any courses that are not included in this catalog will not be considered for funding purposes. In the event the district incorporates its alternative instruction course offerings into its general course catalog, the catalog must clearly identify which courses are offered as alternative instruction (in addition to providing the above required information for each course).

## Other Considerations

For all alternative instruction courses, the instructional time that may be included in calculating a student's funding level will be evaluated based upon the amount of instructional time a student would receive if taking a similar credit-bearing course (i.e., offering the same number of credits) in a 100% direct instruction course offered at the same school.

For Independent Study courses, districts may submit a request for alternative attendance documentation to be considered by emailing the School Auditing Office by September 15. Otherwise, attendance for all other courses using alternative instruction should be demonstrated using acceptable attendance documentation.

Passing periods into and leaving alternative instruction courses may never be included in the determination of funding level, even if some portion of the course meets the definition of direct instruction (e.g., the on-site portion of a blended learning course).

For students exclusively enrolled in alternative instruction courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter. The School Auditing Office has created a sample Affidavit of State of Colorado Residency for brick-and-mortar students.

- Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

Additional limitations and documentation requirements for these specific course types are discussed in the following subsections.

# Blended Learning Courses

*Reminder: This guidance only applies to Blended Learning courses offered to students who are "primarily" enrolled in a traditional, brick-and-mortar school (i.e., those whose reported Student October Count funding codes are 80, 82, 85, or 86).*

*This guidance does not apply to students who are "primarily" enrolled in a Colorado public Online School or Program (i.e., those whose reported Student October Count funding codes are 91, 92, 94, 95, or 96).*

## What is Unique?

"Blended Learning" courses are credit-bearing courses for a student enrolled in a traditional brick-and-mortar school (i.e., those reported with funding codes 80, 82, 85, or 86) in which some of the instruction is regularly received **in-person** and on-site (i.e., direct instruction) and some of the **digitally-delivered** asynchronous instruction is received off-site (with some element of student control over the time and place of participation).

Only courses that require **both** in-person AND digitally-delivered instruction are considered "blended learning" courses.

- Courses that are offered 100% on-site (synchronously, in the same physical or virtual location) are not considered blended learning courses; rather, these are considered direct instruction courses.
- Courses offered to students enrolled in brick-and-mortar schools that are conducted 100% digitally, off-site (not including virtual, synchronous classrooms) are considered "supplemental online" courses.
- Courses offered to students enrolled in brick-and-mortar schools, through Colorado public Online Schools and Programs, will be evaluated as "supplemental online" courses, even if some instruction is delivered in-person.

## Course Requirements

Blended Learning courses must meet the following requirements in order to be considered in the determination for funding:

1) The course must be included in the district's catalog of courses using alternative instruction.
2) The course must be credit-bearing.
3) The course must include both direct (in-person and on-site) and digitally-delivered instruction.
4) If the district intends to use Student Information System reports to evidence attendance in the direct instruction portion of a course, the course must occupy a unique position on a student's schedule and indicate the days and times in which the in person and on-site portion of the course is being delivered.

## Limitations

- When determining funding level eligibility, there are no limits on the number of Blended Learning courses that may be included in instructional time calculations.
  - Δ However, for funding purposes, Blended Learning will always be evaluated at the **course** level; Blended Learning programs or sessions are not permittable.
- The direct (in-person and on-site) and asynchronous instruction in a Blended Learning course should occur concurrently throughout the semester (i.e., some direct, in-person instruction and some asynchronous instruction occurs each week).

## Determining an Equivalency

The instructional time for Blended Learning courses will be determined **based on an equivalent amount of instructional time the student would have received if taking a similar credit-bearing direct instruction course offered at the brick-and-mortar school at which the student is enrolled**. See Appendix A for more information.

## Additional Documentation Requirements

In addition to documentation demonstrating the enrollment, attendance, and scheduled hours requirements for funding have been met, to include a Blended Learning course in the determination of funding level, districts must be prepared to provide the following documentation at the time of audit:

- A catalog of courses using alternative instruction that includes the title of each course, a description of each course, the content provider for each course, and the number of credits earned for completing the course
- Schedule documentation which clearly indicates the days and times in which a student is receiving direct instruction and expectations for asynchronous instruction
- If the district is purchasing digital course content for Blended Learning courses from a third-party course content provider (such as CDLS, Edmentum, Edgenuity, etc.), the district must be prepared to provide evidence of payment or agreement for these courses (as applicable).
- The district must ensure students participating in Blended Learning courses have the appropriate electronic equipment and resources to participate in the course.

## Reference

CRS 22-5-119
CRS 22-30.7-105
1 CCR 301-71
1 CCR 301-39(1.01)(2)
CDE Office of Online and Blended Learning Resources

# Independent Study Courses

## What is Unique?

For the purposes of this section, "Independent Study" courses refer to those courses in which some or all of the course is being completed off-site, independently by a student attending a brick-and-mortar school. They include the provision of content aligned to grade-level standards (where applicable) and are substantially equivalent to a traditional course. Independent Study courses must follow a written learning plan that includes a curriculum, course outline, or plan for study, the materials to be used, the requirements for submitting assignments and recording academic progress, and the role of the supervising licensed teacher.

For funding purposes, courses that are offered 100% synchronously, in the same physical or virtual classroom, are <u>never</u> considered Independent Study courses; a course offered in this manner would be evaluated as direct instruction.

Independent Study courses differ from Blended Learning and Supplemental Online courses as these course types must provide digitally-delivered course content, while Independent Study courses do not have this requirement.

## Course Requirements

1) The course must be included in the district's catalog of courses using alternative instruction.
2) The course must be credit-bearing.
3) Independent Study courses must provide content that is aligned to grade-level standards, and must be substantially equivalent to a traditional course.
4) Independent Study courses must have a written learning plan, as described below.

## Limitations

- In most circumstances, a student may only include <u>one</u> Independent Study course in the determination of funding level.
  - In the event a student has exhausted the curriculum options at their brick-and-mortal school, this limitation is waived and more than one Independent Study course may be included in the determination of funding level.

## Determining an Equivalency

The instructional time for Independent Study courses will be determined **based on an equivalent amount of instructional time the student would have received if taking a similar credit-bearing direct instruction course offered at the brick-and-mortar school at which the student is enrolled.** See Appendix A for more information.

## Additional Documentation Requirements

In addition to documentation demonstrating the enrollment, attendance, and scheduled hours requirements for funding have been met, to include an Independent Study course in the determination of funding level, the following documentation must also be provided at the time of audit:

- A catalog of courses using alternative instruction that includes the title of each course, a description of each course, the content provider (if applicable) for each course, and the number of credits earned for completing the course
- A written learning plan that includes:
  - the course outline or plan for study;
  - the digital/print curriculum or materials to be used
  - the requirements for submitting assignments and tracking academic progress
  - the role of the supervising teacher
- For students exclusively enrolled in alternative instruction courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter. The School Auditing Office has created a sample Affidavit of State of Colorado Residency for brick-and-mortar students.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.
- For Independent Study courses, districts may submit a request for alternative attendance documentation to be considered by emailing the School Auditing Office by September 15.
- Documentation demonstrating that the student has exhausted the curriculum options at a brick-and-mortar school (only required if a student is enrolled in more than one Independent Study course to be included in funding level calculations)

## Reference

1 CCR 301-39(1.01)(3)

# Supplemental Online Courses

*Reminder: This guidance only applies to Supplemental Online courses offered to students who are "primarily" enrolled in a traditional, brick-and-mortar school (i.e., those whose reported Student October Count funding codes are 80, 82, 85, or 86).*

*This guidance does not apply to students who are "primarily" enrolled in a Colorado public Online School or Program (i.e., those whose reported Student October Count funding codes are 91, 92, 94, 95, or 96).*

## What is Unique?

"Supplemental Online" courses are credit-bearing courses taken by students enrolled in traditional, brick-and-mortar schools (i.e., those reported with funding codes 80, 82, 85, or 86) in which all of the instruction is received off-site, digitally (with some element of student control over the time, place, path, and/or pace of participation).

A student enrolled in a brick-and-mortar school cannot be exclusively scheduled into K-12 Supplemental Online courses unless they are homebound or expelled (in any grade).

Courses offered to brick-and-mortar students that are conducted **100% digitally, off-site,** with some element of **asynchronous** instruction are considered "Supplemental Online" courses.

- A course that is offered 100% digitally, off-site, but is **100% synchronous** is not considered Supplemental Online because it does not offer any asynchronous instruction; this course will be evaluated as direct instruction.
- A course that is 100% digitally-delivered, off-site, with **some synchronous and some asynchronous** instructions is considered Supplemental Online because it offers some asynchronous instruction; this course will be evaluated as a Supplemental Online course.
- Courses offered to students enrolled in brick-and-mortar schools, by Colorado public Online Schools and Programs, will always be evaluated as "Supplemental Online" courses, even if the Online School or Program delivers some instruction on-site.

## Course Requirements

Supplemental online courses must meet the following requirements in order to be considered in the determination for funding.

1) The course must be included in the district's catalog of courses using alternative instruction.
2) The course must be credit-bearing.
3) Any asynchronous, off-site instruction must be delivered digitally.

## Limitations

- A student who is enrolled <u>exclusively</u> in K-12 online courses (including Supplemental Online courses) cannot be reported at a brick-and-mortar school (i.e., reported with a funding code of 80, 82, 85, or 86). These students must be reported at a Colorado public Online School or Program.
  - This limitation does not apply to students who are homebound or expelled.

## Determining an Equivalency

The instructional time for Supplemental Online courses will be determined **based on an equivalent amount of instructional time the student would have received if taking a similar credit-bearing direct instruction course offered at the brick-and-mortar school at which the student is enrolled.** See Appendix A for more information.

## Additional Documentation Requirements

In addition to documentation demonstrating the enrollment, attendance, and scheduled hours requirements for funding have been met, to include a Supplemental Online course in the determination of funding level, the following documentation must also be provided at the time of audit:

- A catalog of courses using alternative instruction that includes the title of each course, a description of each course, the content provider for each course, and the number of credits earned for completing the course
- For students exclusively enrolled in alternative instruction courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.
- If a Supplemental Online course is necessary to demonstrate attendance for funding purposes, the district must provide logins into course content.
- If the district is purchasing digital course content for Supplemental Online courses from a third-party course content provider (such as CDLS, Edmentum, Edgenuity, etc.), the district must be prepared to provide evidence of payment or agreement for these courses (as applicable).
- The district must ensure students participating in Supplemental Online courses have the appropriate electronic equipment and resources to participate in the course.

## Reference

CRS 22-5-119.
1 CCR 301-71
1 CCR 301-39(1.01)(4)
CDE Office of Online and Blended Learning Resources

# Work-Based Learning Courses

## What is Unique?

Pursuant to 1 CCR 301-39, rule 1.01(1), "Work-based Learning courses are credit-bearing courses that must be incorporated within the student's Individual Career and Academic Plan (ICAP) in order to qualify for funding. They are learning opportunities that occur in part or in whole in the workplace and provide the learner with hands-on, real-world experience."

Work-based Learning courses are different from other courses offered at a district school in that students scheduled into these courses may not be "attending" a class in a way that would be reflected on a traditional bell schedule (i.e., the times and days in which students are actively engaged in these courses may vary based on their individual work, apprenticeship, and/or internship schedule).  Because some of the instruction considered in the determination for funding is occurring asynchronously, these courses are categorized as Alternative Instruction.

Additional documentation, as described below, is necessary in order to determine the equivalent instructional time that should be applied to these courses when evaluating individual student schedules for funding level eligibility.

## Course Requirements

1) The course must be included in the district's catalog of courses using alternative instruction.
2) The course must be credit-bearing.
3) The course must be incorporated within the student's Individual Career and Academic Plan (ICAP).

## Determining an Equivalency

The equivalency used in the determination of funding level is based upon the amount of credit the school assigns to each section of Work-Based Learning course into which the student is enrolled. The number of hours worked in a semester is <u>not</u> equivalent to the amount of instructional time that will be considered for funding purposes. The amount of instructional time for the Work-based Learning course will then be evaluated consistently with the equivalency as described in the Alternative Education section of this guide.  See Appendix A for more details.

## Limitations

- There are no limits on the number of Work-based Learning courses on a student's schedule that may be considered instructional time in the determination of funding level.

## Additional Documentation Requirements

In addition to documentation demonstrating the enrollment, attendance, and scheduled hours requirements for funding have been met, to include a Work-based Learning course in the determination of funding level, the following documentation must also be provided at the time of audit:

- A catalog of courses using alternative instruction that includes the title of each course, a description of each course, the content provider (if applicable) for each course, and the number of credits earned for completing the course
- Student schedule that lists each section of work-based learning course
- Δ Pursuant to 1 CCR 301-81, beginning with the 2025-2026 school year, student ICAP portfolio documentation that includes:
  - Student name
  - The term for which it applies (e.g., Fall 2025)
  - The date the document was created or updated
  - The specific work-based opportunity that the student is pursuing
  - A description of how the work-based learning course connected to the student's postsecondary workforce or education goals.

  **The documentation provided to meet this requirement should clearly indicate that it is part of the student's ICAP portfolio.**

- For any student taking more than one work-based learning course with the same course code, a transcript must be provided to demonstrate the number of credits the student attempted.
- If a work-based learning course is necessary to demonstrate attendance for funding purposes, the district must provide documentation from an employer (e.g., timesheets, paystubs, etc.) that lists a student's name and dates worked.
- For students exclusively enrolled in alternative instruction courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- Each section of a work-based learning course should occupy unique periods on a student's schedule.

## Reference

1 CCR 301-39(1.01)(1)
1 CCR 301-81(3.6)

# Postsecondary Courses and Programs

## Overview

Postsecondary courses are offered in cooperation with an Institution of Higher Education.

For funding purposes, qualifying postsecondary courses are those which are offered through programs or opportunities that are defined in statute.

The types of postsecondary courses and programs include:

- ASCENT
- Concurrent Enrollment
- Dropout Recovery
- Early College (some courses)
- TREP

Note: for additional information regarding postsecondary courses offered under P-TECH, refer to that section of this Guide.

Qualifying postsecondary courses are evaluated for funding based on semester postsecondary credit hours, rather than total direct and/or alternative instructional time. The funding thresholds for qualifying postsecondary courses (except Dropout Recovery) are:

- Part-time funding: 3-11 semester credit hours
- Full-time funding: 12 or more semester credit hours

A student who is taking both high school courses and qualifying postsecondary courses may be considered full time if the student's schedule (in the semester of the pupil enrollment count date) meets the requirements for part-time funding in both environments:

- 90 hours of scheduled instructional time at the high school
  AND
- 3 or more semester credit hours

In order to include a postsecondary course in the determination of funding level, the course must meet all programmatic requirements (described in the specific sections that follow). Additionally, the district must provide documentation demonstrating that the district incurred the entire cost of tuition for any courses included in the determination of funding level.

Attendance documentation is not required for qualifying postsecondary courses. Therefore, if a student's funded schedule is entirely composed of qualifying postsecondary courses, the district does <u>not</u> need to provide documentation demonstrating that the student met the attendance requirement.

Δ All students must meet the Colorado residency requirement in order to qualify for funding. As such, proof of Colorado residency will be required for students who are enrolled exclusively in online postsecondary courses.

The School Auditing Office has created a sample [Affidavit of State of Colorado Residency](#) for brick-and-mortar students.

- Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's [Online Signature Guidance](#).

## ∆ Instructional Time for Postsecondary Courses Considerations

The way in which instructional time for postsecondary courses is evaluated will vary based upon the type of course and the specifics of how it is offered. Below are some specific considerations regarding various postsecondary courses; **it is the district's responsibility to verify that each student's schedule supports the funding level at which they are reported.**

- ASCENT and TREP courses will **always** be evaluated based on credit hours.
- **Qualifying** Concurrent Enrollment courses offered off-site (i.e., at the IHE or online) will **always** be evaluated based on credit hours.
- **Qualifying** Concurrent Enrollment courses offered on-site (i.e., at the high school) may be evaluated **either** based on the school's bell schedule or based on credit hours.
- Postsecondary courses that do not qualify as Concurrent Enrollment may be evaluated as contractual education courses, based on actual instructional hours (rather than credit hours).

Additional limitations and documentation requirements for these specific course and program types are discussed in the following subsections.

## Reference

[1 CCR 301-39(5.10), et seq.](#)

# ASCENT (Accelerating Students Through Concurrent EnrollmeNT)

*IMPORTANT: [SB25-315](#) has repealed the ASCENT Program after the 2025-26 budget year, effective June 30, 2026. Questions about the ASCENT Program should be directed to the [Office of Postsecondary and Workforce Readiness](#). For the 2025-2026 school year, a district's available ASCENT slots are capped at the number of total slots reported during the 2024-2025 school year.*

## What is Unique?

The Concurrent Enrollment Programs Act (CEPA) created three district programs: Concurrent Enrollment (CE), Accelerating Students through Concurrent EnrollmeNT (ASCENT), and the Teacher Recruitment Education and Preparation (TREP) program. Districts must ensure that both the programmatic and funding requirements are met for the applicable CEPA program when submitting students for funding.

ASCENT is a program which allows students to participate in concurrent enrollment the year after 12th grade only (which has been defined as the fifth year of high school, as determined by a student's [Anticipated Year of Graduation](#)--AYG). Students meeting the requirements for the ASCENT program have the option of taking college-level courses for which they are earning both high school and college credit, or college credit from:

- enrollment in Guarantee Transfer credit courses;
- a state approved Career and Technical Education (CTE) postsecondary program; or
- a specific postsecondary degree program pathway (including coursework related to apprenticeship programs and internship programs).

The documentation requirements and determination of funding eligibility for ASCENT students vary from traditional students.

## Programmatic Requirements

In order for an ASCENT student to be eligible for funding, the district must ensure that the student has met the following programmatic requirements as described on CDE's [ASCENT Student Eligibility](#) website (http://www.cde.state.co.us/postsecondary/ascentstudenteligibility):

- The student must be in their 5th year of high school only (as determined by the student's AYG)
- The student has completed, or is on schedule to complete, at least 9 semester credit hours of transcripted, credit-bearing, college-level postsecondary coursework prior to completing their 12th grade year (i.e., the 4th year of high school, as determined by the student's AYG)
  - o Does not include International Baccalaureate (IB), College Level Education Program (CLEP), prior learning, or experiential courses, unless these

exams/experiences have been converted to transcripted credits on a college transcript.
- o See the ASCENT FAQ (https://www.cde.state.co.us/postsecondary/ascentfaqs) for Advanced Placement (AP) courses.
- ASCENT courses may only be offered by an eligible Institution of Higher Education (IHE), with which the district has entered into a Cooperative Agreement which covers ASCENT courses.
  - o To determine if an IHE qualifies to offer ASCENT courses, districts may review the Concurrent Enrollment Requirements Flowchart (https://www.cde.state.co.us/postsecondary/ceguidelines_faqs)
- Online ASCENT courses will be evaluated based only on semester credit hours, similar to all other ASCENT courses.
- Only those courses for which the district directly paid all tuition costs to the IHE will be considered in the determination of funding level.

## Additional Documentation Requirements

- Verification the district paid the student's share of tuition directly to the IHE
- College credit hour verification (from the IHE) in the semester of the pupil enrollment count date
- A college transcript or equivalent documentation demonstrating the student has completed the minimum college coursework (i.e., at least 9 semester credits) prior to their ASCENT year
- ASCENT Cooperative Agreement or Memorandum of Understanding (MOU) between the school or district and the Institution of Higher Education
- For students exclusively enrolled in online postsecondary courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - o Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- A student's "year" of high school is determined using the student's assigned Anticipated Year of Graduation (AYG).
- Secondary Transition students are eligible to participate in ASCENT during their 5th year of high school only, provided programmatic requirements have been met. **However**, pursuant to SB24-188, beginning with the 2024-2025 school year, transition students are not limited in the number of Concurrent Enrollment courses they can take while receiving 18 to 21-year-old services (provided the courses can be applied toward the completion of the student's remaining postsecondary goals, as outlined in their IEP). Therefore, enrollment in Concurrent Enrollment courses (rather than ASCENT) may be more appropriate for these students.
- Successful completion of ASCENT courses is not necessary for the determination of funding.

- Fall semester courses offered through an IHE which are not "in session" on the applicable count date (i.e., those that begin and end prior to the count date, or those that begin after the count date and end prior to the end of the fall semester) may be included for funding.
  - For courses beginning after the count date and finishing prior to the end of the fall semester, the student must be enrolled and scheduled for the course as of the count date.
  - Only postsecondary courses starting and ending during the semester of the pupil enrollment count date can be included for funding.
- Online postsecondary courses that do not meet the requirements for evaluation based on credit hours will be assessed as either Supplemental Online courses or as contractual education courses, and the fundable instructional time will be based on the appropriate equivalency.
- Δ Reminder: Among other requirements, qualifying IHEs must have a physical presence in the state of Colorado.

## Reference

CRS 22-35-101, et seq.
CRS 22-35-103(12)
CRS 22-54-103(5.2).
CRS 22-35-104, et seq.
SB 19-176
HB 22-1390
1 CCR 301-86-2.03
CDE ASCENT website
Technical Assistance: Concurrent Enrollment for Students with Disabilities

# Concurrent Enrollment

## What is Unique?

The Concurrent Enrollment Programs Act (CEPA) created three district programs: Concurrent Enrollment (CE), Accelerating Students through Concurrent EnrollmeNT (ASCENT), and the Teacher Recruitment Education and Preparation (TREP) program. Students meeting the requirements for the CE program have the option of taking college-level courses for which they are earning both high school and college credit. Districts must ensure that both the programmatic and funding requirements are met for the applicable CEPA program when submitting students for funding.

**Districts must properly identify the CEPA program in which students are participating to ensure both the programmatic and funding requirements are met.**

In the event a student is concurrently enrolled (and not participating in ASCENT or TREP), the determination of funding will be dependent on the number of years in which a student has been enrolled in high school (as determined by the student's Anticipated Year of Graduation--AYG) and the location in which the Concurrent Enrollment courses are being offered.  Depending on the scenario for a given student, documentation requirements and processes used to determine funding eligibility for concurrently enrolled students may vary from a traditional student.

## Programmatic Requirements

Only those courses which meet the requirements outlined in CEPA are eligible to be evaluated as Concurrent Enrollment courses, based on the number of postsecondary credit hours students will receive rather than the course's scheduled instructional time. The chart below provides some general guidance that may be used to assist in determining Concurrent Enrollment eligibility of some common course types; for more information about specific courses or IHEs, contact the Office of Postsecondary and Workforce Readiness.

| Type of Course | Is it Concurrent Enrollment? | How will instructional time be evaluated? |
|---|---|---|
| Area Vocational Program (AVP) course taken for both high school **and** college credit | **Concurrent Enrollment** | Evaluated based on credit hours |
| Area Vocational Program (AVP) course taken for high school credit **only** | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time |

*(continued from previous page)*

| Type of Course | Is it Concurrent Enrollment? | How will instructional time be evaluated? |
|---|---|---|
| Career and Technical Education (CTE) course taken for high school credit **only** ("secondary" CTE courses) | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time |
| Advanced Placement (AP) courses | **Not** Concurrent Enrollment | Evaluated using scheduled instructional time |
| International Baccalaureate (IB) courses | **Not** Concurrent Enrollment | Evaluated using scheduled instructional time |
| IHE coursework related to apprenticeship and internship programs | **Concurrent Enrollment** | With appropriate documentation, may be evaluated as Concurrent Enrollment, based on credit hours |
| International Salon and Spa Academy (ISSA) courses | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time, or under an applicable section of this Guide |
| Courses that meet **all** of the statutory requirements for Concurrent Enrollment that are offered online through the IHE | **Concurrent Enrollment** | Evaluated as Concurrent Enrollment, based on credit hours |
| Courses that meet **all** of the statutory requirements for Concurrent Enrollment that are offered on-site at the high school | **Concurrent Enrollment** | Evaluated as Concurrent Enrollment, based on credit hours OR using scheduled instructional time |
| Courses offered by IHEs that do not maintain a physical location in Colorado | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time, or under an applicable section of this Guide |
| Courses for which the district did not incur the full cost of the student's tuition | **Not** Concurrent Enrollment | Will not be considered in the evaluation of instructional time for funding purposes |
| Courses that do not meet all of the statutory requirements for Concurrent Enrollment eligibility | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time, or under an applicable section of this Guide |

This Guide is to be read as a whole

*(continued from previous page)*

| Type of Course | Is it Concurrent Enrollment? | How will instructional time be evaluated? |
|---|---|---|
| Postsecondary courses offered **online** that do not meet the requirements for Concurrent Enrollment | **Not** Concurrent Enrollment | Evaluated as contractual education, using an equivalency for the scheduled instructional time a student would receive if taking the course on-site at an IHE campus |
| Any postsecondary course that is taken without an executed Cooperative Agreement for Concurrent Enrollment between the IHE and the LEA. | **Not** Concurrent Enrollment | Evaluated as contractual education, using scheduled instructional time, or under an applicable section of this Guide |

*The statutory requirements for CE courses are summarized in a flowchart (http://www.cde.state.co.us/postsecondary/ceguidelines_faqs)

## Limitations and Considerations

For students taking Concurrent Enrollment courses, some limitations may apply based on the student's year in high school (as determined by the student's AYG) and the location in which the course is being offered.

### Grade Level

During the first four years of high school (as determined by the student's AYG)

- Upon successfully completing a Concurrent Enrollment postsecondary course, the qualified student must receive credit that applies toward completion of high school graduation requirements.
- Students are not statutorily limited to the number of allowable credit hours per semester or per year.
- Districts may not establish limitations on allowable credit hours per student.

5th Year and Beyond (as determined by the student's AYG)

Once a student has completed their 4th year of high school, they are restricted to a total of nine (9) Concurrent Enrollment credit hours for the remainder of their high school career (unless they are participating in ASCENT TREP, or identified as transition students; see bullet below).  This is true regardless of whether the student is pursuing a traditional diploma program or working towards earning a GED/HSED. Credit hours taken during the 5th year and beyond MUST post to the student's high school transcript AND apply toward the student meeting their remaining high school graduation requirements.

- All college credit hours must apply toward the student meeting the student's **remaining** graduation requirements.

- Students are limited in the number of college credit hours in which they can be concurrently enrolled
    - Up to 3 credit hours if scheduled less than part-time with high school courses, or
    - Up to 6 credit hours if scheduled at least part-time with high school courses.
- Concurrent Enrollment courses being taken by home-school students in their 5th year of high school and beyond must apply toward the student meeting their home-school high school completion requirements.  Home-school students are still limited to 3 or 6 credit hours per semester and a total of 9 credit hours after their 4th year of high school, as described above.
- Pursuant to SB24-188, beginning with the 2024-2025 school year, transition students are not limited in the number of Concurrent Enrollment courses they can take while receiving 18 to 21-year-old services (provided the courses can be applied toward the completion of the student's remaining postsecondary goals, as outlined in their IEP).

## Course Location

- Concurrent Enrollment courses offered through the Institution of Higher Education (for both high school and IHE credit) at a location other than the high school campus will be evaluated based on credit hours.
- Concurrent Enrollment courses offered at the high school (for both high school and IHE credit) may be evaluated based on scheduled instructional time, or credit hours as described below.
- Online Concurrent Enrollment courses offered through an IHE will be evaluated based on credit hours.

## Additional Documentation Requirements

- Verification the district paid all of the student's share of tuition directly to the IHE
- College credit hour verification (from the IHE) in the semester of the pupil enrollment count date
- Concurrent Enrollment Cooperative Agreement or Memorandum of Understanding (MOU)
- For students in the 5th year of high school:
    - District graduation requirements
    - High school transcript generated prior to, or during, the semester of the pupil enrollment count date
- For students in the 6th and 7th year of high school:
    - District graduation requirements
    - High school transcript generated prior to, or during, the semester of the pupil enrollment count date
    - Invoices for all IHE terms, beginning with the student's 5th year (as determined by AYG), demonstrating that the district had not previously paid for a total of 9 postsecondary credit hours
- Δ Secondary Transition students taking CE courses must meet additional funding and documentation requirements.
- For students exclusively enrolled in online postsecondary courses, or any student that has a schedule that does not require the student's regular physical presence at a

public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.

- o Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- A student's "year" of high school is determined using the student's assigned Anticipated Year of Graduation (AYG).
- Only those courses for which the district directly paid <u>all</u> tuition costs to the IHE will be considered in the determination of funding level.
- Successful completion of the Concurrent Enrollment course is not necessary for the determination of funding.
- Under House Bill 15-1275, IHE coursework related to apprenticeship programs and internship programs may be included in Concurrent Enrollment programs.  These classes will be evaluated consistent with all other CE courses. However, the MOU related to these course types must include the IHE, the LEP, and the industry partner providing the apprenticeship and internship programs.
- Passing periods are <u>not</u> allowed in the determination of scheduled instructional time for periods of time between one course evaluated based on actual instructional time and another course evaluated based on college credit hours.
- Home-school students who are taking CE courses are not eligible for full-time funding, regardless of the number of credit hours for which they are scheduled.
- Fall semester courses offered through an IHE which are not "in session" on the applicable count date (i.e., those that begin and end prior to the count date, or those that begin after the count date and end prior to the end of the fall semester) may be included for funding.
  - o For courses beginning after the count date and finishing prior to the end of the fall semester, the student must be enrolled and scheduled for the course as of the count date.
- Δ Reminder: Among other requirements, qualifying IHEs must have a physical presence in the state of Colorado.

## Reference

CRS 22-35-101, et seq.
CRS 22-35-103 (6)(a)
CRS 22-35-103 (6)(b)(I)
CRS 22-35-104(1)(d)
CRS 22-35-104(2)(a)(III)(b)
CRS 22-54-103(5.2)
SB 19-176
HB 15-1275
1 CCR 301-86
1 CCR 301-86-2.04, et seq.
CDE Career and Technical Education website
CDE Concurrent Enrollment website
Technical Assistance: Concurrent Enrollment for Students with Disabilities

# Dropout Recovery

## What is Unique?

Dropout recovery students are district students who are attending a dropout recovery program **offered and run by a community college or local district college** in which **all** courses are being taken at the Institution of Higher Education (IHE). Because all courses are being taken at the IHE, funding eligibility is determined by the number of credit hours for which the district is paying tuition.

*For funding purposes, dropout recovery students do not refer to those that are enrolled in a program operated by the local education provider (e.g., the district). An example of a program that is <u>not</u> considered dropout recovery for this purpose is a "credit recovery" program offered by the district.*

## Programmatic Requirements

- Students must be enrolled in and taking all courses through a dropout recovery program offered and run by a local community college.
    o Dropout recovery students may **not** be taking classes at a school operated by the local education provider (e.g., the district).
- Dropout recovery courses must count toward the student meeting the district's minimum graduation requirements.
- Δ Beginning with the 2025-2026 school year, to align with applicable statute, for funding purposes a student's schedule of courses will be evaluated differently based on the type of credit being earned for completing the course:
    o For courses in which the student is receiving only high school credit, the course will be evaluated for funding purposes based on scheduled instructional time.
    o For courses in which the student is receiving **both** high school and college credit, the course will be evaluated for funding purposes based on college credit hours.
        ▪ Full-time funding: 7+ semester credit hours
        ▪ Part-time funding: 3-6 semester credit hours
    o **Note: This credit hour requirement differs from all other postsecondary programs.**

## Limitations

- Students in a dropout recovery program should never be scheduled into courses offered by the district (i.e., these students should be scheduled exclusively into dropout recovery courses).

## Additional Documentation Requirements

- Tuition payment verification (from the district or school to the IHE), including payment for classes not credited on the community college's transcript
- College credit hour verification (from the IHE) in the semester of the pupil enrollment count date
- Δ For Dropout Recovery courses for which the student is only receiving high school credit, a schedule indicating the days and times each course is scheduled to meet.
- Cooperative agreement or Memorandum of Understanding (MOU)
- District graduation requirements
- High school transcript generated prior to, or during, the semester of the pupil enrollment count date
- For students exclusively enrolled in online postsecondary courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- Known community colleges that offer dropout recovery programs include, but are not limited to, Pueblo Community College, Front Range Community College, and Red Rocks Community College.
  - Districts should be able to clearly identify which of their students who are enrolled at the IHE are participating in a dropout recovery program (as opposed to a Concurrent Enrollment program).
- Fall semester courses offered through an IHE which are not "in session" on the applicable count date (i.e., those that begin and end prior to the count date, or those that begin after the count date and end prior to the end of the fall semester) may be included for funding.
  - For courses beginning after the count date and finishing prior to the end of the fall semester, the student must be enrolled and scheduled for the course as of the count date.

## Reference

CRS 22-35-109.5.
SB 19-176
"Community college" must meet the definition as outlined in CRS 23-60-201.
"Local district college" must meet the definition as outlined in CRS 23-71-102.
CDE Dropout Prevention and Student Re-Engagement website

# Early College

## What is Unique?

An Early College, as defined by CRS 22-35-103(10)(a), is a secondary school that provides only a curriculum that requires each student to enroll in and complete secondary and **postsecondary courses** while enrolled in the first four years of high school **such that,** upon successful completion of the curriculum, **the student will have completed the requirements of a** high school diploma **and an** associate's degree **or** other post-secondary credential **or** at least sixty credits **toward the completion of a postsecondary credential.** The curriculum must be designed to be completed within four years.

For more information, including a current list of all designated Early Colleges, visit the Postsecondary and Workforce Readiness Office's Early College High School website.

Due to their unique structure, Early Colleges are likely to have more students taking postsecondary courses; therefore, the requirements considered in the determination of funding will vary.

## Additional Documentation Requirements

- If the student is taking postsecondary college courses that need to be evaluated based on credit hours:
    - Tuition payment verification (from the district/school to the college or IHE)
        - Only those courses for which the district directly paid <u>all</u> tuition costs to the college or IHE will be considered in the determination of funding level.
    - College credit hour verification (from the IHE) in the semester of the pupil enrollment count date
    - Cooperative agreement or Memorandum of Understanding (MOU)
- For students exclusively enrolled in online postsecondary courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
    - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- Passing periods are not allowed in the determination of scheduled instructional time for periods of time between one course evaluated based on actual instructional time and another course evaluated based on postsecondary college credit hours.
- Fall semester courses offered through a college or IHE which are not "in session" on the applicable count date (i.e., those that begin and end prior to the count date, or those that begin after the count date and end prior to the end of the fall semester) may be included for funding.

- o For courses beginning after the count date and finishing prior to the end of the fall semester, the student must be enrolled and scheduled for the course as of the count date.
- o Although attendance is no longer required for postsecondary courses, students taking high school courses must still meet the attendance requirement, even if they are also taking postsecondary courses.

## Reference

CRS 22-35-103(10)(a)
SB 19-176
CDE Early College High School website

# TREP (Teacher Recruitment Education and Preparation)

## What is Unique?

The Teacher Recruitment Education and Preparation (TREP) program was added to the Concurrent Enrollment Programs Act (CEPA) by SB 21-185.  The TREP program creates the opportunity for qualified students in a teaching career pathway to concurrently enroll in postsecondary courses for the two years following the 12th grade year (defined as the 5th and 6th years of high school, as determined by the student's Anticipated Year of Graduation-- AYG).

For more information about the TREP program requirements (including how to request TREP slot allocations for funding purposes), refer to the Postsecondary and Workforce Readiness Office's TREP site (https://www.cde.state.co.us/postsecondary/trep)

The documentation requirements and determination of funding eligibility for students participating in TREP vary from traditional students.

## Programmatic Requirements

In addition to other programmatic requirements, students wishing to participate in the TREP program must have been identified during their 4th year of high school, during which time the student must have been enrolled in at least one TREP Pathway course. Further, any student reported as TREP during their 5th or 6th year of high school must have been enrolled in at least one of the TREP Pathway courses **during the fall semester of the year being reported** (whether the first or second year of TREP program participation).

For the 2025-2026 school year, the list of acceptable TREP Pathway courses includes **only**:

| | |
|---|---|
| ART1110: Art Appreciation | HIS1220: US History Since Civil War (GT-HI1) |
| DAN1025: Dance Appreciation (GT-AH1) | LIT1015: Intro to Literature (GT-AH2) |
| ECE1011: Intro to ECE | LIT2055: Children's Literature (GT-AH2) |
| ECE2101: Working with Families and Communities | MAT1340: College Algebra |
| | MAT1220/1230: Integrated Math 1-2 |
| ECE2381: Child Growth and Development | MAT1240: Mathematics for the Liberal Arts |
| EDU2088: Practicum II | MAT1260: Intro to Stats |
| EDU2211: Intro to Education | MAT2410: Calculus I |
| EDU2215: Intro to Education Techniques | MUS1020: Music Appreciation |
| EDU2341: Multicultural Education | POS2020: Introduction to Political Science |
| EDU2611: Teaching, Learning, & Technology | POS1011: American Government |
| ENG1021: English Composition I (GT-CO1) | PHI1012: Ethics |
| ENG1022: English Composition II (GT-CO2) | PSY2440: Human Growth & Development |
| GEO1005: World Regional Geography | PSY2441: Child Development |
| GEO1006: Human Geography (GT-SS2) | THE1005: Theater Appreciation |
| HIS1210: US History to Reconstruction | Any 2 GTSC-1 **OR** Any GTSC-1 + GTSC-2 |

More information can be found on the Office of Postsecondary and Workforce Readiness' TREP FAQ.

## Additional Documentation Requirements

- The district must identify which scheduled course in the current year is on the TREP pathway
- Verification the district paid the student's share of tuition directly to the IHE
- College credit hour verification (from the IHE) in the semester of the pupil enrollment count date
- TREP Cooperative Agreement or Memorandum of Understanding (MOU)
- High school transcript that identifies which course taken during in the 12th grade was on the TREP pathway
- For students exclusively enrolled in online postsecondary courses, or any student that has a schedule that does not require the student's regular physical presence at a public school, the district must verify and document the student's residency in the State of Colorado upon enrollment and annually thereafter.
  - Electronic Affidavit of State of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

## Helpful Hints

- A student's "year" of high school is determined using the student's assigned Anticipated Year of Graduation (AYG).
- As with all other postsecondary courses that need to be evaluated based on credit hours, only those courses for which the district directly paid all tuition costs to the IHE will be considered in the determination of funding level.
- Δ Reminder: Among other requirements, qualifying IHEs must have a physical presence in the state of Colorado.
- The following table describes the appropriate Student October Count data submission coding for all current year slots:

| TREP Slot Allocation Year | Funding Level | Postsecondary Program Enrollment Code | Public School Finance Funding Status Code | Comment |
|---|---|---|---|---|
| TREP Year 5 | Full-time | 17 | 80, 91, 92 | TREP student in Year 5 occupying a full-time current year-allocated TREP slot (1.0 FTE) |
| TREP Year 5 | Part-time | 17 | 82, 85, 94, 95 | TREP student in Year 5 occupying a part-time current year-allocated TREP slot (0.5 FTE) |
| TREP Year 5 Carryforward | Full-time | 18 | 87, 96 | TREP student in Year 5 occupying a full-time carryforward TREP slot (1.0 FTE) from the prior school year. |
| TREP Year 5 Carryforward | Part-time | 19 | 87, 96 | TREP student in Year 5 occupying a part-time carryforward TREP slot (0.5 FTE) from the prior school year. |

| TREP Slot Allocation Year | Funding Level | Postsecondary Program Enrollment Code | Public School Finance Funding Status Code | Comment |
|---|---|---|---|---|
| Carryforward/ Current | Full-time | 19 | 82, 85, 94, 95 | This is a full-time TREP student who is occupying a ½ TREP slot from the current year (0.5 FTE) AND ½ carryforward TREP slot from the prior year (0.5 FTE). |
| TREP Year 6 | Full-time | 20 | 80, 91, 92 | TREP student in Year 6 occupying a full-time allocated TREP slot (1.0 FTE) |
| TREP Year 6 | Part-time | 20 | 82, 85, 94, 95 | TREP student in Year 6 occupying a part-time allocated TREP slot (0.5 FTE) |

## Reference

SB 21-185
CDE Teacher Recruitment Education & Preparation website
CDHE Guaranteed Transfer (GT) Pathways General Education Curriculum website

# Unique Schools and Programs

With limited exceptions, all students submitted for funding in the state of Colorado must meet the same enrollment, attendance, and scheduled hours requirements. However, the documentation required to demonstrate those requirements have been met may vary for certain schools and program types. The following sections describe these schools and programs, and identify any additional documentation requirements necessary to submit those students for funding.

# △ Alternative Education Campus (AEC) Schools

## What is Unique?

Alternate Education Campuses (AECs) are schools with specialized missions designed to serve high-risk student populations.

It is the district's responsibility to ensure that the documentation provided for AECs to support funding eligibility meets all requirements described in this Guide. In general, students attending AECs must meet the same enrollment, attendance, and scheduled hours requirements as all other students; however, pursuant to HB25-1167, AECs have a very limited exception to the enrollment requirement for 21-year-old students.

### 21-Year-Old Students

Students who reach the age of 21 on or prior to the applicable count date are typically not eligible for funding. However, if a high-risk 21-year-old student is attending an AEC, the student may be eligible for funding if the student has sufficient credits such that the student will be eligible for a diploma by the end of the same school year.

To be eligible for funding, these students must meet the same attendance and scheduled hours requirements as all other students.

## Additional Documentation Requirements

- Evidence of Enrollment Eligibility
  - This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range)
- Individual Student Schedule

For high-risk students who reach the age of 21 on or prior to the applicable count date, additional documentation will be needed **at the time of the Student October Count data submission** to support the student's eligibility:

- School diploma completion requirements
- Student transcript (or other documentation) showing the number of credits earned as of the count date
- A description of the student's expected path to earn a diploma by the end of the current school year

## References

Alternative Education Campuses HB25-1167
C.R.S. 22-7-604.5

# Δ Board Of Cooperative Educational Services (BOCES)

## What is Unique?

A Board of Cooperative Educational Services (BOCES) exists to supply educational services to two or more school districts that alone cannot afford the service, or find it advantageous and cost-effective to cooperate with other districts. These services represent a financial commitment that is best met by several districts sharing costs and programs. In some instances, BOCES also operate as Special Education Administrative Units, in which Colorado Revised Statutes require a minimum number of students or participants in order to qualify.

Some BOCES authorize schools and/or run non-school programs to educate students. Students who attend BOCES schools or programs are reported for funding at the district where they are enrolled; the per-pupil funding for these students is then distributed to the reporting district.

**Students who are attending a BOCES school or program must meet the same enrollment, attendance, scheduled hours, and other applicable documentation requirements as all other students and as described throughout this Guide.** This is also true of students receiving educational services through BOCES programs and who are submitted for funding by their school districts; in such cases, the district should refer to the Contractual Education section of this Guide. Regardless of the programming offered, it is the responsibility of each district reporting students attending a BOCES school or program to ensure that all funding and documentation requirements have been met when reporting students for funding.

# Contractual Education

## What is Unique?

Contractual education serves those students for whom a district is paying the entire cost of services used to determine funding eligibility to another district or third-party entity to educate one of its students. Services provided through contractual education must be of comparable quality and meet the same requirements and standards that would apply if performed by the school district itself. Further, contracted services may comprise some or all of the student's educational services.

If a district is incurring the entire cost of educational services at a non-district location, the district is entitled to submit the student for funding in its Student October Count data submission. In such cases, the district will be responsible for ensuring that it has all necessary documentation from the educational provider evidencing the student has met all funding requirements. Examples of educational providers include, but are not limited to: another Colorado public school district, a BOCES, a private educational service provider, homeschool enrichment program provider, etc. **The responsibility for ensuring funding and documentation requirements for courses and services offered by a third party are met lies with the district.**

In the event a district is providing the educational services for an out-of-district student and is also receiving tuition (whether paid by the district of residence, student's parent/guardian, or other entity), the district may include the student in its Student October Count data submission; however, the district cannot submit the student for funding.

## Additional Documentation Requirements

- Daily Attendance (for the entire attendance documentation date range) from the education provider
    - Expanded attendance documentation if the student did not meet the attendance requirement within the attendance documentation date range.
- Individual Student Schedule from the education provider
    - Appropriate documentation showing the student's actual scheduled instructional time. The determination of funding level will be based **only** on the actual time in which the student is scheduled to receive services. The district will need to determine the appropriate documentation to evidence each student's unique schedule.
        - Only those courses or services for which the district is incurring the cost of the student's general tuition may be included as instructional time in the determination of funding level (assuming all other requirements have been met).
- Education provider program/school calendar
- Education provider program/school bell schedule
- Education provider school handbook, if available
- Purchase agreement or contract for educational services between district and educational provider

- o Alternatively, evidence of payment for the entire cost of services used to determine funding eligibility from the district to the third-party educational provider
- Δ The Department's "Annual Assurances for Statutory Compliance for Contracted Services" (Form AUD-108)
    - o This form contains the annual statutory compliance assurances referenced in the State Board rules. Districts must ensure that this form is completed and retained whenever they plan to submit the contractor's educational services as funded instructional time under the Public School Finance Act and must be provided to the School Auditing Office upon request.
    - o This form is designed to assist districts to ensure compliance of contractual education services.
    - o A "No" response to any of the listed requirements does not necessarily mean that students educated through the contracted services are not eligible for funding. Funding eligibility is determined separately from this form.
    - o The educator licensure requirement (Ref. 1(B)) outlines that instructional time submitted for funding is taught by licensed personnel when such licensure is required by statute or by an educator of record otherwise. In some cases, licensed personnel are not required. For example, charter schools may have been issued teacher licensure waivers. Additionally, IEP teams are responsible for ensuring FAPE. At times, the IEP team may select educational services that are not provided by licensed educators. In these instances, it would be appropriate to respond to this requirement with a "Yes" response.
    - o CDE recommends that districts consider including the assurances outlined by this form within their contracts for educational services with third parties.
- Additional documentation, as described in this Guide, for all applicable unique student, course, school, and program types.

## Helpful Hints

- If the district is purchasing digital course content for Blended Learning or Supplemental Online courses from a third-party course content provider (such as CDLS, Edmentum, Edgenuity, etc.), the district must indicate this in their catalog of courses using alternative instruction. Further, the district must be prepared to provide evidence of payment or agreement for these courses (as applicable).

## Reference

CRS 22-54-109.
1 CCR 301-39(5.11)(1), et seq.

# Detention Centers

## What is Unique?

Students who are placed short-term in a detention center or Youth Service Center (YSC) may be included in a district's funded pupil count. Education for detention center students is most often provided for by the district in which the detention center is located (if this option is available). If a student is placed in a detention center outside of their resident (or last known) district, there can be some confusion as to which district is eligible to submit the student for funding (i.e., the district in which the student last attended/resides or the district providing the detention center educational services).

Students in detention centers are **not** considered facility students.

The School Auditing Office provides Form AUD-101 to facilitate communication between districts regarding the funding eligibility of students placed short-term in a detention center. For the sake of clarity, in this section of the Guide:

- **"District A"** refers to the last known district of attendance (or, if unknown, district of residence)
- **"District B"** refers to the district providing the educational services at the detention center or YSC (where the student is **currently** placed).

## Form AUD-101: Detention Center Notification Process

1) District B is responsible for identifying the student's District A.
2) District B must then provide Form AUD-101 (Detention Center Notification) to each District A that has  students placed short-term in District B's Detention Center as of the applicable count date, no later than 15 calendar days following the applicable count date.
3) Upon receipt of the AUD-101 form, District A must complete and return Form AUD-101 to District B regarding the detention center student.
    A. On the form, District A must indicate whether or not the student is eligible for funding through District A. In order to be eligible for funding, District A must determine whether **all** of the following criteria have been met:
        - **Enrollment:** The student was still enrolled with District A as of the applicable count date, and
        - **Attendance:** The student established attendance with District A within **30 calendar days** preceding the applicable count date, and
        - **Schedule:** The student has a schedule with District A as of the applicable count date that supports funding eligibility.
    B. If **all** of the listed criteria have been met, District A will circle "Yes" on Form AUD-101, return it to District B, and submit the student for funding based upon the schedule that was in place as of the applicable count date.
    C. If one or more of the listed criteria are not met, District A will circle "No" on Form AUD-101 and return it to District B.

4) Upon receipt of the completed Form AUD-101, District B will submit the student for funding if any of the following criteria apply:
   A. Form AUD-101 completed by District A is returned with "No" circled in the appropriate column for the noted student, OR
   B. District A is the same district providing the educational services at the detention center (i.e., District A and District B are the same district), OR
   C. District B is unable to determine District A, and therefore is unable to include a student on an AUD-101 form.
5) The district submitting the student for funding should retain the applicable AUD-101 form as audit documentation. If an AUD-101 form is not returned to District B, District B should submit the student for funding and the incomplete AUD-101 should be kept and submitted as audit documentation if the student appears in the Duplicate Count process.

## Additional Documentation Requirements

**District A** must retain the following for audit purposes in the event a student placed short-term in a detention center is included in its funded pupil count:

- Enrollment history generated from the district's Student Information System
- Daily Attendance.
  - ○ Current year attendance evidencing student established attendance in the 30 days preceding the applicable count date, AND
  - ○ Completed detention center notification (AUD-101) indicating that the student is eligible to be submitted for funding by District A along with confirmation that it was returned to District B
  - ○ When District A and District B are the same: if the student did not establish attendance in the 30 days preceding the applicable count date, the student may be reported for funding if the district enrolls the student and creates a schedule for the student (with the intent to have the student attend a district school after being released from the detention center).
- Individual Student Schedule

**District B** must retain the following for audit purposes in the event a student placed short-term in a detention center is included in its funded pupil count:

- Entry and exit dates for students in the detention center who were present on the applicable count date
- Returned form AUD-101 showing that District A is not eligible to include the student for funding
- Education program bell schedule

## Helpful Hints

- Current list of Detention Centers:

| District Code | Center Code | Detention Center Name |
|---|---|---|
| 0040 | 9801 | Prairie Vista Youth Services Center |
| 0130 | 9802 | Marvin W. Foote Youth Services Center |
| 0880 | 9803 | Gilliam Youth Services Center |
| 1020 | 9804 | Zebulon Pike Youth Services Center |
| 1420 | 9805 | Mount View Youth Services Center |
| 2000 | 9807 | Grand Mesa Youth Services Center |
| 2690 | 9808 | Pueblo Youth Services Center |
| 3120 | 9809 | Platte Valley Youth Services Center |

- As a reminder, Local Education Agencies (LEAs) must use secure means when sending Personally Identifiable Information (PII) to CDE. CDE strongly recommends that districts use a secure method if transferring PII between districts, schools, or with other parties. For example, a secure file sharing tool like Syncplicity, or including the PII in a password protected document. For more information, contact CDE's Data Privacy Office at dataprivacy@cde.state.co.us
- This section of the guide does not apply to students awaiting trial in an adult facility (http://www.cde.state.co.us/cdefinance/edservforstudentawaitingtrial).

## Reference

CRS 22-32-141
1 CCR 301-39(5.13), et seq.

# Facility Schools

*Note: This section only applies to students attending a CDE-approved facility school. The list of these schools can be found on CDE's Facility Schools website (http://www.cde.state.co.us/facilityschools). For the documentation requirements for students attending "facility" schools that do not appear on this list, see the Contractual Education section of this Guide.*

## What is Unique?

Approved facility schools receive funding from CDE that is allocated through the legislative process. This funding is known as "facility school state revenue" which is determined using the baseline funding model. Because basic education funding is provided directly to the approved facility schools through this model, districts are almost never entitled to include these students in their funded pupil count as reported in the Student October funding submission.

Δ **Students attending a CDE-approved facility school may not be submitted for per pupil funding by a district within Student October UNLESS the student was placed in the facility school short term, as described below:**

- The student was enrolled, scheduled, and attending a district school during the current school year;
- was placed short-term at the facility school for a period encompassing the count date (while remaining enrolled at the district school);
- resumed attendance at the district school within 30 days following the applicable count date.

**This is a very rare circumstance and the district is encouraged to validate a student's funding eligibility prior to reporting the student for funding.**

The documentation requirements that must be met to claim a student attending a CDE-approved facility school for funding vary depending on which of the above circumstances describe the student's situation, and are discussed below.

## Additional Documentation Requirements

Prior to submitting a student attending a facility school for funding, the district should review the list of CDE-approved facility schools (http://www.cde.state.co.us/facilityschools).

- If the facility school that the student was attending does not appear on the list, the student may be submitted for funding by meeting the documentation requirements for Contractual Education students.

## Short-term placement students

If a district has a student who was previously attending a district school during the current school year, was placed in a facility short-term over the applicable count date, remained enrolled in the district school, and then returned to the district school within 30 days following the count date, the student may be claimed by the district for funding with:

- Documentation showing the student established attendance with the district (not including attendance at the approved facility school) during the current school year prior to the applicable count date
- Documentation showing the student resumed attendance with the district within 30 days following the applicable count date
- A student schedule from the district school supporting the funding level at which the student was claimed dated prior to the count date
- Enrollment history showing student remained enrolled in the district while short-term placed in a facility school

## Helpful Hints

- The Office of Facility Schools at CDE annually posts the Tuition Cost Rate (https://www.cde.state.co.us/facilityschools/finance). Per this document, the "Tuition Cost Rate" covers costs associated with specialized services as outlined in the student's IEP. The "Additional Education Costs" may cover day treatment, residential treatment, and/or exceptional costs above and beyond the specialized services covered under the Tuition Cost Rate. These costs ("Tuition" and/or "Additional Education"), if paid by the district, do not entitle the district to include the student in the district's funded pupil count as reported in Student October; however, payment of these costs may entitle the district to include the student in the district's Special Education December count (http://www.cde.state.co.us/datapipeline/snap_sped-december).
- Δ In some circumstances, a student may be receiving educational services through a combination of district and facility school resources. In these instances, only the instructional time offered and/or provided by the district should be included in the calculation of instructional time for per-pupil revenue funding; instructional time provided by a CDE-approved facility school should not be used to determine funding eligibility.

## Reference

C.R.S. 22-54-129
SB23-219

# Home-School Enrichment Programs

## What is Unique?

For funding purposes, "home-school enrichment programs" are run by (or contracted through) Colorado school districts to provide part-time educational services to home-school and private school students (including those enrolled in independent and parochial schools). If a student's family must pay tuition to a non-public school as a requirement to participate in the "home-school enrichment" program, the home-school enrichment program will not be included in the determination for funding.

**Home-school students enrolled in home-school enrichment programs are eligible for a maximum of part-time funding statewide.** If a home-school or private school student is receiving part-time services from multiple districts, the student may only be submitted for part-time funding by one district. For additional information, refer to Appendix B of this Guide.

Home-school enrichment programs may be operated directly by the district, or through a contractual agreement with an outside education provider. If the home-school enrichment program is being operated by a non-district entity, the district must ensure that all of the funding requirements for Contractual Education are met.

Instructional time at home-school enrichment programs may only include courses that are designed by the district or its contractor; parent-led instruction may never be included as fundable instructional time.  **Because districts are receiving the funding for students attending home-school enrichment programs, it is ultimately the district's responsibility to ensure all funding and audit documentation requirements have been met.**

## Funding Restrictions and Additional Documentation Requirements

### Restrictions

- Students enrolled in home-school enrichment programs are **never** eligible for more than part-time funding statewide.
- Home-school enrichment programs run by third-party contractors have additional documentation requirements (see below).
- Pursuant to 1 CCR 301-39, rule 2.05, only secondary students (grades 6-12) and homebound K-5 students are eligible to include alternative instruction courses in the determination of funding level.
  - o  To qualify for funding, alternative instruction courses **must be credit-bearing**.
  - o  Home-school enrichment programs serving students in grades K-5 need to ensure that students are receiving at least 90 semester hours of direct instruction in order to qualify for funding.
- Home-school enrichment programs may offer postsecondary courses to students. However, these students are still limited to a maximum of part-time funding, even when they are enrolled for 12 or more CE credit hours.

- Home-school students in their 5th year and beyond who are enrolled in Concurrent Enrollment courses are subject to the same course restrictions as other students in their 5th year of high school and beyond.

## Documentation

Students enrolled in home-school enrichment programs must meet all of the same enrollment, attendance, and scheduled hours requirements as all other students.  However, there may be additional considerations or requirements for funding these students:

- Attendance documentation for home-school enrichment programs may differ from other schools within the district. Districts must ensure that the attendance records for all home-school enrichment programs appropriately demonstrate student participation.
  - For students participating in a home-school enrichment program, attendance beyond the attendance documentation date range may be necessary, depending on the frequency in which the students attend these programs.
- Home-school enrichment programs may serve different cohorts of students (such as those who meet in different locations or are scheduled to attend on different days of the week).
  - The district must provide appropriate calendar and bell schedule documentation for each cohort, appropriate documentation to reflect the attendance of each cohort, and be able to identify to which cohort each student belongs.
- If the district is contracting with a third party to provide home-school enrichment services to students, the district will be responsible for ensuring funding and documentation requirements have been met.  This includes the "Annual Assurances for Statutory Compliance for Contracted Services" (Form AUD-108).

## Helpful Hints

- The terms "home-based," "home-study," and "home-school" are sometimes used interchangeably and may vary by district. However, these students are not the same as "home-bound" students (whose educational services are the primary responsibility of the district that may be provided at the student's home, hospital, or other off-site location).
- Only teacher-led instruction may be considered as instructional time for funding purposes; instruction being provided by parents (including that which is delivered "under the supervision of" teachers) may not be included in the calculation of instructional time.

## Reference

CRS 22-33-104.5(6)(a).
1 CCR 301-39(1.10)
1 CCR 301-39(1.14)
1 CCR 301-39(2.05), et seq.
1 CCR 301-39(5.06), et seq.
CDE Homeschool in Colorado website

# High School Equivalency Diploma Programs

## What is Unique?

A High School Equivalency (HSE) diploma is equivalent to a traditional high school diploma for the purpose of obtaining education or employment in Colorado.

HSED program students are eligible for funding if they:

- Are actively enrolled and participating in an HSED program, OR
- Have received an HSED certificate and have returned to earn their high school diploma

In the event a student is enrolled in an HSED program, the documentation evidencing funding requirements may be different.

## Funding and Additional Documentation Requirements

### Requirements

The enrollment, attendance, and scheduling requirements for students participating in these programs are the same as they are for all students. No additional requirements apply to students in HSED programs.

### Reminders

- Students who are actively enrolled and participating in an HSED program can only be reported for funding by a district if the district is providing (or paying the tuition for) the students' educational services.
  - This is true whether the HSED student is attending a district program or if the district is contracting with another entity to provide the educational services for the student.
- Students who have received an HSED certificate and have returned to earn their high school diploma can only be submitted for funding if the students are under the age of 21 as of the applicable count date, and have not met the district's minimum graduation requirements as of the applicable count date.
  - Exceptions are made for students receiving services (outlined in an IEP) who turn 21 in the semester of the pupil enrollment count date, and those who are 21 years old, attending an AEC, and meet specific criteria.
- Students pursuing an HSED are eligible to participate in Concurrent Enrollment courses; however, during the 5th year of high school and beyond, HSED students (like all other students) are limited in the number of credit hours they are eligible to take. Refer to the Concurrent Enrollment section of this Guide to confirm eligibility.
- As a reminder, pursuant to 1 CCR 301-39, rule 2.05, secondary students (grades 6-12) are eligible to participate in courses using alternative instruction.  HSED programs are responsible for ensuring that all applicable requirements for alternative instruction courses are met.

## Documentation

- Evidence of Enrollment Eligibility
  - This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range)
- Individual Student Schedule
- For students attending an HSED program operated by a third-party entity (see "Contractual Education Students"):
  - Tuition payment verification by district to the entity
  - Contract or agreement between the district and the third-party entity
  - Program calendar and bell schedule

## Helpful Hints

- When determining full- or part-time funding status for students enrolled in HSED prep courses, districts may only consider the actual teacher-pupil instruction and contact hours that the student is scheduled to receive.
  - The district or program should not automatically assume that the student is eligible for full- or part-time funding based on the number of hours the "lab" or "classroom" is open, but rather on the individual student's expected times of attendance.
    - For example: The HSED lab is open Monday through Thursday from 10am until 6pm (8 hours per day); however, the student works in the morning and can only attend Monday through Thursday from 4 pm until 6 pm. In this example, the student is scheduled for 2 hours each day, not the 8 hours per day the lab is open.

# Δ ILOP (Innovative Learning Opportunities Program Pilot)

*Per Senate Bill 19-216, the Innovative Learning Opportunities Pilot Program (ILOP) sunsetted on June 30, 2025, marking the close of the legislated pilot initiative. Please review any program closeout requirements as needed. Questions should be directed to the* *Office of Postsecondary and Workforce Readiness.*

# Online Schools and Programs

*IMPORTANT: This section refers only to Colorado public Online Schools and Programs as described in 1 CCR 301-71 and the students primarily enrolled in them (i.e., those whose reported Student October Count funding codes are 91, 92, 94, or 95). For information regarding supplement online or blended learning courses being taken by students primarily enrolled in brick-and-mortar schools (i.e., those whose reported Student October Count funding codes are 80, 82, 85, or 86) refer to the Alternative Instruction section of this Guide. Further, references in 1 CCR 301-39 to alternative instruction and/or courses do not apply to students primarily enrolled in Colorado Online Schools and Programs.*

## What is Unique?

Any approved multi-district Online School or identified single-district Online School or Program **must ensure** that it has all documentation outlined below for all students reported for funding in its district's Student October Count data submission available at the time of audit. These requirements apply regardless of whether the Online School or Program utilizes a "blended learning" or "hybrid" model which incorporates both in-person and online course delivery methods.

Per 1 CCR 301-71, the intent of Online Schools and Programs "is to deliver a sequential program of synchronous or asynchronous instruction directed by a teacher primarily through online digital learning strategies that provide students choice over time, place, and path, and teacher-guided modality of learning." Students enrolled in and taking courses through these Online Schools and Programs ("online students") are eligible to be included in the district's funded pupil count. To be considered for funding, online students must meet the same enrollment, attendance, and scheduled hours requirements as all other students. However, because these Online Schools and Programs offer more flexibility in the times and locations in which students are participating in courses, the documentation necessary to support funding eligibility is different from students primarily enrolled in brick-and-mortar schools.

## Funding Requirements

### Enrollment Requirements

As is true for all students, in order to be eligible for funding, online students must be enrolled with the district as of the applicable count date. Additionally, online students must have proof of Colorado residency.

- Pursuant to 1 CCR 301-71-8.06, Online Schools and Programs must collect appropriate documentation evidencing proof of Colorado residency upon initial enrollment and annually thereafter. Therefore, documentation must be dated within the 365 days preceding the applicable count date. Further, Online Schools and Programs must retain this documentation in the student's mandatory permanent record.
  - Electronic Affidavit of Colorado Residency forms should adhere to the guidance outlined in the School Auditing Office's Online Signature Guidance.

- Acceptable documentation to evidence Colorado residency includes, but is not limited to:
    - Property tax payment receipts
    - Residential Lease Agreement (that encompasses the applicable count date)
    - Rent payment receipts
    - Inclusion on the SNAP/TANF direct certification list
    - Completed Family Economic Data Survey (FEDS) form (available on the School Auditing Office's At-Risk Count website) or Application for Free and Reduced-Priced School Meals which include the student's physical Colorado address
    - Utility service payment receipts showing service dates beginning prior to the count date, service and mailing addresses in Colorado, that are addressed to the parent, guardian, or another household member
    - Written "Statement of Residency" (example and instructions can be found on CDE's Online and Blended Learning Resources website)
    - Appropriate residency documentation for a member or dependent of a member of the United States Armed Services
    - McKinney-Vento list provided by the district's homeless liaison
    - Migrant list provided by the district's regional migrant liaison
- Proof of residency is not required for students who are required to be on-site regularly for any portion of the instructional day, if appropriate evidence of on-site attendance is provided. Otherwise, proof of Colorado residency (as described above) is required.

## Attendance Requirements

Online students must meet the same attendance requirements to be eligible for funding that students at brick-and-mortar schools must meet. However, because students enrolled in an Online School or Program do not necessarily "attend" a physical location, Online School and Program authorizers are **required** to submit Authorizer Assurances that describe the local board policies regarding the tracking of student enrollment, attendance, and participation. These Assurances ensure compliance with the compulsory attendance requirements, as well as the attendance requirements for funding as described below:

Online students:
- Must participate in one of the activities described on the Authorizer Assurances on the applicable count date,
  **or:**

- If the student does not participate (for any reason) in one of the activities described on the Authorizer Assurances on the applicable count date (including non-student contact days), then the student:
    - Must establish participation prior to the applicable count date during the current school year
      **AND**
    - Resume participation within 30 days following the applicable count date.

**For audit purposes, all documentation provided to evidence student attendance and participation must have been included in the submitted Authorizer Assurances to be considered.**

## Scheduled Hours Requirements

Students primarily enrolled in Online Schools or Programs must meet the same scheduled hours requirements that students at brick-and-mortar schools must meet. While all schools and most programs (both online and brick-and-mortar) provide the opportunity for students to receive a full day of instruction, funding level is determined by each student's scheduled hours of instructional time in the semester of the pupil enrollment count date, as described below:

- **Part-time funding:** Students must be scheduled for <u>at least 90, but less than 360</u>, hours
- **Full-time funding:** Students must be scheduled for <u>at least of 360</u> hours

Pursuant to 1 CCR 301-71-8.02, for Online Schools and Programs "the determination of full-time or part-time status is based upon the minimum number of hours provided for a student to receive instruction. Minimum hours can be based on the number of hours per day (or week) required to earn **an equivalent number of credits in a traditional classroom setting**." See the "Determining Equivalent Instructional time" section below for guidance.

## Considerations for Scheduling Online Students

In order to ensure districts are receiving the appropriate funding for each student enrolled in a Colorado Online School or Program, the following guidance should be taken into consideration when scheduling students:

- Student schedules should clearly state all courses into which the student is scheduled during the semester of the pupil enrollment count date.
  - These courses should appear on the schedule provided to the student as of the count date (i.e., students should be aware of all courses in which they are expected to participate during the semester of the pupil enrollment count date).
  - In the event a student's schedule changes during the semester of the pupil enrollment count date, these changes should be documented and available upon request at the time of audit.
  - Student schedules must include all courses which are to be considered in the determination of funding level.
- Each student's schedule should be developed to meet the student's individual needs (i.e., not a generic or "placeholder" schedule).
  - While generalized grade-level schedules may be appropriate for elementary and middle school students, high school students' schedules should be individualized in order to assure progress toward graduation.
  - As with brick-and-mortar students, because schedules are student-specific, not all online students may be eligible for full-time funding based on their scheduled equivalent instructional hours.
    - For example, a full-time schedule may not be appropriate for some high school students. This may include students with family or work obligations, or those who do not need a full-time schedule in order to meet graduation requirements.
  - Students in online courses have some control over the timing of their courses; however, to be considered for funding, these courses must appear on a

student's schedule on or prior to the applicable count date. While students may not necessarily begin work on all scheduled courses prior to the count date, they must attend every scheduled course at some point during the semester of the pupil enrollment count date, and documentation demonstrating participation in all courses may be required to validate the student's schedule.

- Funding level should be based on the student's entire fall semester schedule. Therefore, if an Online School or Program follows a different calendar structure, it must take into consideration all terms that fall within the equivalent of the first semester. For example:
  - o If a school or program follows a semester structure, funding should be based on the fall semester schedule.
  - o If a school or program follows a quarter structure, funding should be based on quarters 1 and 2.
  - o If a school or program follows a hexter schedule, funding should be based on hexters 1, 2, and 3.
- In elementary and middle school grades, scheduling should take into consideration the number of courses necessary, if completed successfully, that would allow for the student to progress to the next grade level.
  - o In addition, schedules should be inclusive of programming sufficient to allow students an opportunity to develop mastery of state core academic standards in Math, English Language Arts, Science, and Social Studies.

## Determining Equivalent Instructional Time

Online Schools and Programs "provide students choice over time, place, path, and teacher-guided modality of learning" (1 CCR 301-71-2.10).  Additionally, pursuant to 1 CCR 301-71-8.02, "the determination of full-time or part-time status is based upon the minimum number of hours provided for a student to receive instruction. Minimum hours can be based on the number of hours per day (or week) required to earn an equivalent number of credits in a traditional classroom setting."

### Traditional Classroom Setting Calculations

Although Online Schools and Programs are afforded more flexibility in the manner in which instruction is provided, they must still meet the same scheduled hours requirements as a traditional classroom setting. In a traditional brick-and-mortar setting, districts must complete a calendar calculation. The purpose of a calendar calculation is to demonstrate, based on the number of scheduled student contact days in a given school year, the average number of minutes per instructional day necessary to meet full- or part-time funding thresholds. In addition to a calendar calculation, districts must conduct a bell schedule calculation in order to determine the amount of instructional time associated with each scheduled semester course or period.

- For example, a district semester class that averages 55 minutes per day of instruction (based on the bell schedule calculation) would provide between 70 to 85 hours of instructional time, based upon the number of scheduled student contact days in the semester of the pupil enrollment count date.

When determining funding eligibility, brick-and-mortar schools then evaluate each individual student schedule by applying minutes per period as evidenced on the bell schedule to determine the minutes per day on average the student is receiving instruction.

- Following the general rule described above, a student's schedule would require 5 of these "typical" classes in order to qualify for full-time funding (because 4 classes at 85 hours per class would result in 340 hours of instruction, which would be insufficient to meet the full-time threshold).

## Equivalent Calculations for Online Schools and Programs

When evaluating courses, Online Schools and Programs should work closely with their Authorizer to determine the appropriate equivalent instructional time (i.e., an "equivalency statement") for the same or similar courses offered in a brick-and-mortar setting within the same district. During this process, Online Schools and Programs (and their Authorizer) should consider:

- A time equivalency is meant to emulate the amount of instructional time a student would receive within a classroom if taking the same or similar course in a brick-and-mortar school, so online instructional time and brick-and-mortar instructional time should be reasonably aligned.
    - Online courses which offer total instructional time within 10% of their brick-and-mortar equivalent will be considered "reasonably aligned."
        - Passing periods should **not** be included when creating an equivalency to a brick-and-mortar course.
    - Similar to brick-and-mortar courses, online course equivalencies should **NOT** include any coursework time that would have occurred outside the classroom in a brick-and-mortar setting (e.g., homework).
        - For example, if a student taking classes in a brick-and-mortar setting were scheduled for 75 hours of direct instructional time in the classroom, and completes an additional 15 hours working independently on assignments and projects outside of the classroom, only the 75 classroom hours of instructional time would count toward the 360 hours needed for full-time funding (not the total 90 hours). As such, the appropriate equivalency for the same or similar online course would be 75 hours, not 90.
- An online course should be structured so that students would be provided with an opportunity to successfully master the same breadth of learning provided to a student if the same class were offered in an in-person, on-site environment. By collaborating with the authorizing body, an Online School or Program would receive meaningful feedback to ensure that course designs offer such comparable breadth to in-person courses as well as building reasonable assurance that opportunities for achieving mastery are comparable.
- Like brick-and-mortal schools, not all courses necessarily receive the same time equivalency. For example, in a brick-and-mortar setting, courses such as homeroom, orientation, required advisement periods, etc. may have fewer scheduled teacher-pupil instruction and contact minutes per day; therefore, the Online School or Program should use an appropriate time equivalency for all courses.

- o Courses for which students do not receive credit on their transcripts may be considered in the determination for funding **with an appropriate time equivalency.**
  - o The publishing of course documentation at the beginning of the school year with defined course equivalency will provide greater assurance as to the reasonableness of the course equivalency assigned.
- Postsecondary courses are **never** subject to an equivalency calculation; these courses will only be assessed based on college credit hours as described in the Postsecondary Courses and Programs section of this guide.

## Additional Documentation Requirements

- Evidence of Enrollment Eligibility
  - o **Proof of Colorado Residency (POR)** must be dated within 365 days preceding or on the applicable count date
    - ▪ This document requirement is deemed met if the district is able to provide appropriate evidence of regular in-person, on-site attendance.
- Daily Attendance
  - o **Authorizer Assurances**
    - ▪ When submitting the Authorizer Assurances, the Authorizer must provide **local board policy** defining and describing the activities that may be considered participation in the education process for the purpose of establishing attendance in the Online School or Program.
    - ▪ The Authorizer must also provide **samples of documentation** that will be used to demonstrate students have met the attendance requirement to CDE's Office of Blended and Online Learning.
  - o **Attendance/participation documentation**
    - ▪ This may be evidenced by attendance on the count date. In the event the student did not attend or participate on the count date, documentation evidencing attendance or participation during the current school year prior to the applicable count date and within 30 days following the count date is acceptable.
    - ▪ At the time of the funding audit, the School Auditing Office will **only** consider the same type of documentation as that which was submitted as a sample along with the Authorizer Assurances and local board policy.
- Individual Student Schedule for all online students (regardless of grade level)
  - o **Individual student schedule**
    - ▪ Individual student schedules should include the entire first semester (which may include the fall semester, Quarters 1 and 2, Hexters 1, 2, and 3, etc.)
  - o **Course Documentation**
    - ▪ For each course code and name that appears on a student's schedule (and which is to be used in the determination of funding), the district must be prepared to provide course documentation which includes, at a minimum:
      - • Assigned semester credit hours (for students in grades 9-12)
      - • Equivalent instructional time (i.e., an equivalency statement as to instructional hours per semester)

> ➢ A semester is defined as one-half of the school year; therefore, this is calculated by determining the total number of scheduled student contact days (as evidenced by the appropriate calendar) and dividing by two.

- A description of the course content with sufficient information so that a reasonable individual would have enough understanding of the material covered to understand the overall breadth of the course.

  > ➢ If a course is to be used in the determination of funding, an entry is required even if no credits are awarded (e.g., zero-credit courses, pass/fail courses, etc.)

  ▪ If a singular document (such as a course catalog, vendor course guidebook, student handbook, etc.) does not contain all of the required course information, supplemental documents which contain the missing information may be provided.

- o **Calendar**
  - ▪ Pursuant to 1 CCR 301-71-8.03, an Online School or Program "must have a calendar that reasonably aligns with the beginning date of the school year of the Authorizer that operates it or has been approved for an alternate calendar by the Authorizer and the Department." The calendar should demonstrate which days are teacher-pupil instruction and student contact days. The calendar should also identify any non-contact days (weekends, teacher work days, scheduled holidays, etc.) for both terms.

## Helpful Hints

- Colorado resident students, temporarily living outside of Colorado with their parent or guardian, are eligible to enroll in an Online School or Program if appropriate documentation evidencing Colorado residency is provided (e.g., Colorado voter registration, documentation supporting payment of Colorado taxes, or other comparable documentation supporting residency in the state of Colorado). In such cases, the absence from the state must be temporary with the intention of the family to return to Colorado.
- Online Schools and Programs are encouraged to review the Duplicate Count section (Appendix B) of this Guide, as the documentation requirements for Duplicate Count may exceed the requirements detailed above.
- Students enrolled in Colorado public Online Schools and Programs may participate in Work-Based Learning courses; however, these courses are not considered Alternative Instruction courses (as the rules for Alternative Instruction only apply to brick-and-mortar students). For online students, these courses do not need to be incorporated into a student's ICAP.

Reference
CRS 22-30.7-105.
CRS 22-30.7-106(2).
CRS 22-30.7-107.

CRS 22-54-103(8.5) and 103(10)(a)(I) and 103(10)(e.5).
1 CCR 301-71
CDE Online and Blended Learning Resources website

# P-TECH (Pathways in Technology Early College High School)

## What is Unique?

A Pathways in Technology Early College High School (P-TECH) is a secondary school or program that provides its students the opportunity to earn simultaneously a high school diploma and an industry-recognized Associate's degree, while also receiving relevant workplace skills in the form of internships, pre-apprenticeships, and other workplace educational experiences through partnership with high-growth industry employers.

If a district offers a P-TECH program within a school, the school may include a mix of students who are in the P-TECH program and students who are not. The district must ensure that students are tracked and coded appropriately.

Because P-TECH students may be taking a combination of courses and work-based learning opportunities offered by both the district and an Institution of Higher Education (IHE), the funding and documentation requirements for students enrolled in a P-TECH school or program vary from those students participating in Concurrent Enrollment and/or those attending an Early College not associated with P-TECH.

For more information, including a current list of all approved P-TECH programs and schools, visit the Postsecondary and Workforce Readiness Office's P-TECH website (http://www.cde.state.co.us/postsecondary/p-tech).

## Funding and Additional Documentation Requirements

### Requirements:

In addition to the enrollment and attendance requirements for all students, the way in which funding eligibility is determined for P-TECH students will vary depending on the year in which the student is in school and the type of courses being taken.

Students in grades 9 through 12 (P-TECH students in their first four years of high school)

- **High school courses only in the semester of the pupil enrollment count date:**
    - Full-time funding: 360+ semester hours of instructional time
    - Part-time funding: at least 90 semester hours, but less than 360 hours, of instructional time
- **Post-secondary college courses only in the semester of the pupil enrollment count date:**
    - Full-time funding: 12+ semester credit hours
    - Part-time funding: 3-11 semester credit hours
- **Both high school and postsecondary college courses in the semester of the pupil enrollment count date:**
    - In order to receive full-time funding, students enrolled in both high school and post-secondary courses must meet one of the following funding requirements:
        - Full-time funding requirement met with all high school courses, or

- - Full-time funding requirement met with all courses offered through the IHE, <u>or</u>
    - Part-time funding requirement met with high school courses and part-time funding requirement met with postsecondary courses offered through the IHE
  - o In order to receive part-time funding, students must meet one of the requirements for part-time funding discussed above (i.e., 90 semester hours at the high school or 3-11 credit hours through the IHE).

## 5th and 6th Year P-TECH Students:

- Students enrolled in their 5<sup>th</sup> or 6<sup>th</sup> year of high school (as determined by a student's Anticipated Year of Graduation--AYG) at a P-TECH school or program are eligible for full-time funding if they are scheduled for a minimum of one class in the semester of the pupil enrollment count date.
  - o A class may include any course or work-based learning opportunity, offered or facilitated by the district or an Institution of Higher Education, in which a student is receiving credit toward meeting the P-TECH school or program graduation requirements.
    - Work-based learning courses include, but are not limited to, work study, work experience, internships, apprenticeships, etc.
  - o In order to include a class in the determination for funding, all applicable course-level requirements must still be met per the course type, as described elsewhere in the Guide

## Documentation

- Evidence of Enrollment Eligibility
  - o This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range) from the district or employer, except
  - o Attendance verification is not required if the student is taking postsecondary courses **only**, including work-based learning courses facilitated by the IHE.
- Individual Student Schedule
  - o Secondary PTECH courses must meet all applicable requirements for their course type in order to be considered for funding (e.g., a course that meets the definition of alternative instruction courses must meet all requirements in that section)
  - o Any other applicable documentation (depending on the course type)
  - o If the student is taking postsecondary courses:
    - Tuition Payment Verification (from the district/school to the IHE)
    - College Credit Hour Verification (from the IHE)
    - Agreement between district (including P-TECH school or program) and the IHE

## Helpful Hints

- A student's "year" of high school is determined using the student's assigned Anticipated Year of Graduation (AYG).

- Districts must verify P-TECH coding and P-TECH transfer eligibility with the Office of Postsecondary and Workforce Readiness, especially for new P-TECH programs with students enrolling for the 12th grade year (i.e., 4th year of high school).
- Fall semester postsecondary courses offered through an IHE which are not "in session" on the applicable count date (i.e., those that begin and end prior to the count date, or those that begin after the count date and end prior to the end of the fall semester) may be included for funding.
    - For courses beginning after the count date and finishing prior to the end of the fall semester, the student must be enrolled and scheduled for the course as of the count date.
    - Although attendance is not required for postsecondary courses, students taking high school courses must still meet the attendance requirement, even if they are also taking courses offered by the IHE.
- As with all other postsecondary courses that need to be evaluated based on credit hours, only those courses for which the district directly paid all tuition costs to the IHE will be considered in the determination of funding level.

## Reference

CRS 22-35.3-101.
HB 15-1270
HB 17-1194
SB 19-176
CDE P-TECH website

# Unique Student Types

With limited exceptions, all students submitted for funding in the state of Colorado must meet the same enrollment, attendance, and scheduled hours requirements. However, the documentation required to demonstrate those requirements have been met may vary for certain student types. The following sections describe these students and identify any additional documentation requirements necessary to submit them for funding.

# Expelled Students

## What is Unique?

Typically, a student who has been expelled receives educational services at a location other than the school where they were attending prior to expulsion. Expelled students may be eligible for funding if the district is providing educational services to the student as of the applicable count date. Expelled students must still meet the same enrollment and attendance requirements as all other students; however, the schedule used to determine funding-level eligibility will vary depending on when the student last attended a district school prior to expulsion.

The way in which the district documents funding eligibility may vary for expelled students. Depending on the type of instruction being delivered to expelled students (e.g., direct, alternative, etc.), the district is responsible for ensuring all funding and audit documentation requirements are met.

## Funding and Additional Documentation Requirements

### Requirements:

The student schedule used to determine funding level eligibility for expelled students will be dependent on **when** the student is expelled and whether the student established attendance in or outside of the expelled program during the current school year, prior to the count date.

### Scenario 1:

Students expelled prior to the start of the school year who remained expelled at least through the count date:

- These students have not attended their primary school during the current school year (prior to the count date), and have only participated in an expelled program or through expelled services.
- Funding level is determined based on the scheduled instructional time the student is scheduled to receive in the expelled program or through expelled services.
- Attendance documentation from the expelled program demonstrating participation in expelled services on the count date (or, alternatively, before the count date and within 30 days following the count date) should be provided at audit.

### Scenario 2:

Students expelled after the start of the school year on or within 30 days following the count date (this includes students who were suspended out-of-school during the attendance documentation date range, awaiting an expulsion hearing):

- These students have established attendance at a district school during the current school year (prior to the count date), but did not meet the attendance requirement at the district school on or within 30 days following the count date.

- Funding level is determined based upon the scheduled instructional time as evidenced by the student's schedule at the time of expulsion.
- Attendance documentation should be provided from both the district school (prior to expulsion) AND from the expelled program or expelled services (on the count date or within 30 days following the count date).
  - The district should attempt to start expelled services within 30 days following the applicable count date in order for the student to meet the attendance requirements for funding (i.e., resume attendance within 30 days following the applicable count date).

## Scenario 3:

Students returning from expulsion prior to the applicable count date:

- These students will be evaluated similarly to all other students and must meet the same funding requirements as all other students. These students should not be reported as expelled during the Student October data submission.
- Funding level is determined based upon the scheduled instructional time as evidenced by the student's schedule as of the applicable count date.
- Attendance documentation should be provided demonstrating the student met the attendance requirement.
  - To demonstrate the attendance requirement has been met, it may be necessary (based on a student's circumstances) to provide a combination of documents from both the district school and the expelled program or expelled services.

## Documentation

- Evidence of Enrollment Eligibility
  - This may be evident on the daily attendance documentation.
- Daily Attendance (for the entire attendance documentation date range)
  - Districts should be prepared to provide appropriate attendance documentation from all applicable district schools and/or programs which were providing educational services to the expelled student (including programs, alternative schools, etc.) showing that the requirements have been met.
- Individual Student Schedule
  - All applicable documentation (depending on the instructional type, e.g., direct, alternative, IEP considerations, etc.)
    - In some cases, the student's schedule may include a description and frequency of direct expelled educational services being delivered to the student (i.e., days/times for scheduled tutoring sessions, etc.)
    - For example, if an expelled student is scheduled to receive in-home tutoring 2 hours every Monday, Wednesday, and Friday for a total of 6 hours per week, this would be the student's schedule.

## Helpful Hints

- Expelled educational services can be provided or offered in a variety of ways. It is important that the district identify the types of services being offered in order to ensure that the students receiving these services meet the enrollment, attendance, and scheduled hours requirements necessary for funding eligibility, and to identify the

appropriate documentation necessary to demonstrate that these criteria have been met.

## Reference

CRS 22-33-203
1 CCR 301-39(5.03)(2)(b)
1 CCR 301-39(5.07)

# Foreign Exchange Students

## What is Unique?

Depending on the type of exchange program through which a student is attending a Colorado public school, the student may or may not be required to pay tuition to the district providing educational services. Foreign exchange students with a J-1 visa who are enrolled through a sponsor organization, as designated by the U.S. Department of State, do not pay tuition and are therefore eligible for funding. Conversely, a student on an F-1 visa (who receives Form I-20) must pay tuition, and is therefore not eligible for funding.

## Funding and Additional Documentation Requirements

### Requirements:

The enrollment, attendance, and scheduling requirements for foreign exchange students are the same as they are for all students.

### Documentation:

- Evidence of Enrollment Eligibility
    - This may be evident on the daily attendance documentation.
- Daily Attendance (for the entire attendance documentation date range)
- Individual Student Schedule
- Evidence of a J-1 student visa. This may include documentation from the sponsor organization as designated by the U.S. Department of State.
    - A student passport is not adequate documentation for evidencing visa type, unless it indicates the type of visa on which the student has entered the country.

## Helpful Hints

- Students who reside in Colorado with their parent(s) and/or guardian(s) on a temporary visa are not considered foreign exchange and are eligible for funding without additional documentation.
- Examples of Colorado residency include Colorado voter registration, documentation supporting payment of Colorado taxes, or other comparable documentation supporting residency in the state of Colorado.

## Reference

US Department of State BridgeUSA website

# Home-Bound Students

## What is Unique?

A home-bound student receives educational services at a location other than a school district building (e.g., student's home, hospital, etc.) because the student is not able to physically attend school. This includes students who cannot physically attend due to a temporary or permanent illness, hospitalization, medical or mental health impairment or condition, or due to an expelled or incarcerated status.  For funding purposes, home-bound status is determined by the district's IEP or 504 team; a student who is voluntarily home-bound (even at the recommendation of a doctor), without supporting documentation from the IEP or 504 team, would be evaluated based on the actual services or instruction provided.

Home-bound students may be eligible for funding if the district is providing educational services to the student as of the applicable count date. Home-bound students must still meet the same enrollment and attendance requirements as all other students; however, the schedule used to determine funding-level eligibility will vary depending on when the student last attended a district school prior to starting home-bound services.

The way in which the district documents funding eligibility may vary for home-bound students. Depending on the type of instruction being delivered to home-bound students (e.g., direct, alternative, etc.), the district is responsible for ensuring all funding and audit documentation requirements are met.

## Funding and Additional Documentation Requirements

### Requirements

The student schedule used to determine funding-level eligibility for home-bound students will be dependent on **when** the student began receiving home-bound services and whether the student established attendance in a program other than the home-bound program during the current school year, prior to the applicable count date.

### Scenario 1

Students receiving home-bound services from the start of the school year and through at least the applicable count date:

- These students have not attended at a district school building during the current school year (prior to the count date), and have only received education through home-bound services.
- Funding level is determined based on the instructional time the student is scheduled to receive while home-bound.
- Attendance documentation from the home-bound program showing the student established attendance on the count date (or, alternatively, before the count date and within 30 days following the count date) should be provided at the time of audit.

## Scenario 2

Students starting home-bound services after the start of the school year but on or within 30 days following the count date:

- These students have established attendance at a district school building during the current school year (prior to the count date), but did not meet the attendance requirement on or within 30 days following the count date at the district school building.
- Funding level is determined based upon the scheduled instructional time as evidenced by the student's schedule at the time the student began receiving home-bound services.
- Attendance documentation should be provided from both the district school (prior to beginning home-bound services) AND from the home-bound services provider (on the count date or within 30 days following the count date).

## Scenario 3

Students stopping home-bound services prior to the count date:

- These students will be evaluated similarly to all other students and must meet the same funding requirements as all other students.
- Funding level is determined based upon the scheduled instructional time as evidenced by the student's schedule as of the applicable count date.
- Attendance documentation should be provided demonstrating the student met the attendance requirement.
  - To demonstrate the attendance requirement has been met, it may be necessary (based on a student's circumstances) to provide a combination of documents from both the district school or program and the home-bound services provider.

## Documentation:

Since home-bound services may vary, the enrollment, attendance, and scheduled hours documentation provided by the district must align with the services provided to each student.

- Evidence of Enrollment Eligibility
- Daily Attendance (for the entire attendance documentation date range or longer, if necessary)
  - If the student was receiving home-bound services through an online program or home-bound tutoring, the district must provide the appropriate online or home-bound attendance documentation, such as log-ins and/or tutor logs.
  - In some cases, the district may need to provide multiple types of attendance to show the student met the requirements (e.g., SIS attendance report prior to, and tutor logs after, a student's designation as home-bound).
- Individual Student Schedule
  - All applicable documentation (depending on the instructional type, e.g., direct, alternative, IEP considerations, etc.)
    - In some cases, the student's schedule may include a description and frequency of direct home-bound educational services (i.e., days/times for scheduled tutoring sessions, etc.)

- For example, if a home-bound student is scheduled for tutoring 2 hours every Monday, Wednesday, and Friday for a total of 6 hours per week, this would be the student's schedule.

## Helpful Hints

- If a student establishes attendance in the current school year prior to the count date and then is absent on the applicable count date awaiting home-bound services, the district should attempt to start those services within 30 days following the applicable count date in order for the student to meet the attendance requirements for funding (i.e., resume attendance within 30 days following the applicable count date).
- Students may be considered "home-bound" and receiving services through a home-bound program for a variety of reasons, such as receiving services as outlined in an IEP, illness, expulsion, incarceration, injury, etc.

## Reference

1 CCR 301-39(1.09)
1 CCR 301-39(5.03)(2)(c)
1 CCR 301-39(5.07)

# Home-School and Private School Students

## What is Unique?

A home-school student is a pupil receiving education under a non-public, home-based educational program where the parent or guardian (not the district) has taken on the primary responsibility for providing the student's education in a home setting. A private school student is a pupil enrolled in an independent or parochial school. School districts can submit these students for funding if they are **also** enrolled in and receiving instruction part-time from a Colorado public school (and provided they meet all other funding requirements). For these students, the parent, guardian, or private school has taken on primary responsibility for providing the student's education; therefore, districts are limited in the amount of funding that they can receive for a home-school and private school students.

Home-school students may receive services from a public school district in a variety of ways. Examples include, but are not limited to, students enrolled in limited courses at a local public school, students attending a "home-school enrichment program" run by (or offered through) a Colorado public school, etc.

**Note:** To qualify for funding, a student must be able to attend the home-school enrichment program without required participation in a tuition-based non-public school.

**Home-school and private school students are eligible for a maximum of part-time funding statewide.** If a home-school student is receiving part-time services from multiple districts, the student may only be submitted for part-time funding by one district. For additional information, refer to Appendix B of this Guide.

Home-school and private school students receiving no educational services through the district are **not** eligible for funding.

## Funding and Additional Documentation Requirements

### Requirements

In addition to the enrollment and attendance requirements for all students, the following additional requirements apply to this student type:

### Schedule

- If a home-school or private school student is receiving some regular education services provided by the district, the student may be eligible for a **maximum of part-time funding. Further, part-time funding will be determined based on the type of courses or services the student is receiving:**
  - Home-school and private school students who are enrolled in Concurrent Enrollment courses are limited to a maximum of part-time funding, even when they are enrolled for 12 or more CE credit hours.
  - Home-school students and private schools students in their 5th year and beyond who are enrolled in Concurrent Enrollment courses are subject to the same course restrictions as other students in their 5th year of high school and beyond.

- Pursuant to 1 CCR 301-39, rule 2.05, only secondary students (grades 6-12) and homebound K-5 students are eligible to include alternative instruction courses in the determination of funding level.
  - To qualify for funding, alternative instruction courses **must be credit-bearing**.
  - Home-school and private school students (i.e., those students reported with a funding code of 85) in grades K-5 must receive at least 90 hours of direct instruction in the semester of the pupil enrollment count date in order to qualify for funding.

## Documentation:

- Evidence of Enrollment Eligibility
  - This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range)
  - For students participating in a district-operated home-school enrichment program or school, attendance beyond the attendance documentation date range may be necessary, depending on the frequency in which the students attend these programs or schools.
    - For example, if a program meets once during the attendance documentation date range and not on the count date, attendance outside the attendance documentation date range will be needed to show this requirement has been met.
  - For 100% in-person, on-site courses, only days of direct instruction may be used as attendance days for the purposes of showing that the attendance requirements have been met.
  - For elementary home-school and private school students receiving educational services at a district school, if the student attends after attendance has been taken for the day (e.g., the student comes in for afternoon "specials" and attendance is only taken in the morning), the district may need to collect additional evidence of attendance for the student.
- Individual Student Schedule
  - For all home-school and private school students, **including elementary students receiving educational services at a district school,** a student schedule or other documentation will be necessary at the time of audit evidencing the days and times the student was expected to attend, as this may not be captured in the district's Student Information System.
- If the district is contracting with a third party to provide educational services to students, the district will be responsible for ensuring funding and documentation requirements have been met.

## Helpful Hints

- The terms "home-based," "home-study," and "home-school" are sometimes used interchangeably and may vary by district. However, these students are not the same as "home-bound" students (whose educational services are the primary responsibility of the district that may be provided at the student's home, hospital, or other off-site location).
- Only teacher-led instruction may be considered as instructional time for funding purposes; instruction being provided by parents (including that which is delivered

"under the supervision of" teachers) may not be included in the calculation of instructional time.

## Reference

CRS 22-33-104.5(6)(a).
1 CCR 301-39(1.10)
1 CCR 301-39(1.14)
1 CCR 301-39(2.05)(1)(c)(V)
1 CCR 301-39(5.06)(2), et seq.
CDE Homeschool in Colorado website

# ∆ Individualized Education Program (IEP) Students

## What is Unique?

Every child with a disability who attends public school and receives special education and related services must have an Individualized Education Program (IEP). An IEP is a document uniquely designed for one specific student, with the intention of improving educational results for that child. Each IEP must be created in compliance with the Individuals with Disabilities Education Act (IDEA) and, in Colorado, the Exceptional Children's Education Act (ECEA).

In almost all circumstances, students who have an IEP must meet the same enrollment, attendance, and scheduled hours requirements as all other students.  However, there are some special considerations that must be made when reporting these students for funding.

### Secondary Transition (18 to 21-year-old Services) Students

Secondary transition students are students receiving special education services who have an IEP and are accessing 18 to 21-year-old services through the school district. To qualify for funding, the district must include a transition student's IEP that is dated on or prior to the pupil enrollment count date. For more information about the documentation requirements for these students, see the Secondary Transition (18 to 21-year-old Services) section of this Guide.

Students with an active IEP who turn 21 during the current school year (but prior to the pupil enrollment count date) are eligible for funding. During an audit, the IEP should be provided to support funding eligibility.

### IEPs as Schedule Documentation

An IEP will describe some or all of the educational services a student will be provided by the district. For some students, during the audit process the district may choose to provide an IEP as documentation to support a student's scheduled hours for funding eligibility. In these cases, it is the district's responsibility to ensure that the IEP contains sufficient information to support the funding level at which the student was reported. If the IEP does not include all of the educational services that a student is scheduled to receive, additional documentation may be required.

For funding purposes, when evaluating the instructional time described on an IEP, only direct services should be included in the district's calculations. Indirect services are not considered instructional time when calculating a student's scheduled hours of instruction.

### Students Unable to Benefit from a Full-Time Schedule

In the event a district has a student whose IEP includes language stating that the student would not benefit from a full-time schedule, this waives the general full-time funding requirement of 360 hours in the semester of the pupil enrollment count date. To be considered, the IEP language must be **explicit and individualized** in describing how the student's disability affects their involvement, progress, and participation in appropriate

activities such that the student would not be able to meet the full-time scheduling requirement.

## Reference

1 CCR 301-39(5.01)(2)

# Kindergarten Students – Special Circumstances

## What is Unique?

Kindergarten students who are at least five years old as of October 1 of the current school year are eligible for a maximum of full-time funding, assuming they are enrolled in a full-day kindergarten program in which the student is scheduled to receive at least 360 hours of teacher pupil instruction and contact time in the semester of the pupil enrollment count date.

There are two circumstances in which kindergarten students who do not meet the above criteria may still be eligible for funding:

- Kindergarten students under the age of five as of October 1 may be eligible for funding, provided they meet one of the exceptions outlined below.
- Retained kindergarten students enrolled in a half-day kindergarten program are eligible for full-time funding if they are retained due to a Significant Reading Deficiency (SRD).

## Funding and Additional Documentation Requirements

### Requirements

The enrollment, attendance, and scheduling requirements for kindergarten students are the same as they are for all students.

Kindergarten Students Under the Age of 5 as of October 1

### *Scenario 1*

If a kindergarten student is identified as highly advanced gifted and granted early access, the student is eligible for funding if the following requirements are met **and** the student has an Advanced Learning Plan (ALP) dated on or before September 30 indicating the district identified the student for grade acceleration:

- Districts and multi-district members (i.e., BOCES) who have an Early Access Addendum filed with the Office of Gifted Education are eligible to submit these students for funding.
- Students must meet the requirements of a highly advanced gifted student who has been granted early access into kindergarten and the district must have documentation to support early access.
- Additional documentation (beyond the ALP) may be necessary in the event the ALP does not contain all required information.

### *Scenario 2*

If a kindergarten student has a **parent that is/was active military** and the student was enrolled **in kindergarten during the current school year outside of Colorado**, the student may be eligible for funding if any of the following requirements apply:

- The student's parent is active military, and the student has been transferred into a Colorado school district because of military orders (either living with the parent or living with the guardian while parent is on active military duty), OR
- The student's parent was active military and has been medically discharged or retired, and the student has been transferred into a Colorado school district as a result of this discharge or retirement (valid for one year after medical discharge or retirement), OR
- The student's parent was active military and died on active duty or as a result of an injury sustained on active duty, and the student has been transferred into a Colorado school district as a result of this death (valid for one year after death).

## Retained Kindergarten Students Enrolled in a Half-day Kindergarten Program

If a student is **retained for a second year of kindergarten due to a Significant Reading Deficiency (SRD)** identified by the district, the student is eligible for full-time funding (even if enrolled in a half-day kindergarten program) as long as the student is scheduled for a minimum of 90 semester hours of instructional time in the semester of the pupil enrollment count date.

## Documentation

- Evidence of Enrollment Eligibility
    - This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range)
- **For Highly Advanced Gifted/Early Access Students:**
    - An Advanced Learning Plan (ALP) dated on or before September 30 indicating the district identified the student for grade acceleration (additional documentation may be necessary in the event the ALP does not contain all required information)
- **For students whose parent is/was active military:**
    - Enrollment documentation from the previous school for the current school year, AND
        - Copy of active military orders effective as of the applicable count date, OR
        - Copy of medical discharge, retirement papers, or death certificate evidencing cause of death that resulted from being on active duty or from injuries sustained while on active duty dated within one year
- **Retained Kindergarten Students:**
    - Documentation dated on or before June 30 of the previous school year evidencing that the district notified the student's parent/guardian that the student would be retained, in whole or in part, due to a Significant Reading Deficiency (SRD).
        - Many local boards of education adopted policies ILBC and ILBC-R requiring the written notification
        - Retained kindergarten students with an SRD should have been reported as a retained kindergartner with an SRD in the READ Act data submission during the prior school year.

## Reference

CRS 22-7-1207.
CRS 22-54-103(10)(b)(I) and (II).
1 CCR 301-39(5.05)(2)
HB19-1262
CDE READ Act Data Collection website
CDE Gifted Education website

# Δ Secondary Transition Students (18 to 21-Year-Old Services)

## What is Unique?

Secondary transition students who have an Individualized Education Program (IEP) and are accessing 18-21-year-old-services through the school district are unique because they have ongoing secondary transition needs identified by the IEP team. Because secondary transition services for students 18 to 21 years of age are designed to meet the individual needs of the student on an IEP, the types of services being delivered may vary by student and/or district. As a result, the way in which districts document funding eligibility (i.e., enrollment, attendance, and scheduled hours) for students receiving 18- to 21-year-old services is likely to be different than documentation provided for general education students.

The following funding eligibility exceptions are common with secondary transition students accessing 18- to 21-year-old services:

- A student may have met their district's graduation requirements; however, because the student has an active IEP, the student may still be eligible to receive services as well as funding.
- A student may be 21 years old as of the applicable count date, as long as they turned 21 in the semester of the pupil enrollment count date.

## Funding and Additional Documentation Requirements

### Requirements

Secondary transition students must otherwise meet the same general attendance and schedule requirements as all other students; however, there are special considerations for certain course types for secondary transition students.

### Δ Work-Based Learning Courses

Work experience courses for students receiving 18 to 21-year-old services may be used in the determination for funding if one of the following apply:

- **Directly-supported** special education service time attributed to work hours (i.e., actual hours in which the secondary transition team staff are on-site or working directly with students) may be used on an "hour-for-hour" basis in determining funding eligibility. This time is categorized as Direct Instruction.
  - Transition team staff, in this case, can include a district employee or a contractor paid by the district.
- Work experiences that are not directly supported by staff, but meet the requirements of a Work-Based Learning Course will be evaluated as an Alternative Teacher-Pupil Instruction Course, using an instructional time equivalency based on high school credits earned rather than on an "hour-for-hour" basis.  See Appendix A for more information.

## Δ Concurrent Enrollment courses

Students receiving secondary transition 18- to 21-year-old services are eligible to participate in Concurrent Enrollment. Pursuant to SB24-188, secondary transition students are not limited in the number of Concurrent Enrollment courses they can take while receiving 18 to 21-year-old services (provided the student's active IEP contains all required information as described below).

- Postsecondary Transition Plan
  - Measurable Post-School Goals:
    - Identify the pursued postsecondary education pathway as the Education/Training postsecondary goal.
  - Planned Course of Study:
    - Identify the postsecondary courses the student will take during the IEP timeframe; and
    - Identify requirements to begin and/or complete the pursued pathway (including the required courses).
  - Transition Services and Activities:
    - Services written within Education/Instruction and Related Services, Career/Employment and other Post-School Adult Living Objectives, and/or Community Experiences
    - Services and/or activities that promote access and progress towards the identified postsecondary education pathway/concurrent enrollment courses.
- Service Delivery Statement
  - Special education and/or related services that enable the student to advance appropriately toward attaining postsecondary annual goals.
  - Note: This means that to include CE courses in their schedule for funding purposes, secondary transition students must also be receiving related special education services at the district as of the applicable count date.

## Documentation

In order to determine the appropriate documentation to evidence the funding requirements have been met for secondary transition students, districts should know the types and methods of instructional delivery.

- Evidence of Enrollment Eligibility
  - This may be evident on the daily attendance documentation.
  - If a student is 21 years old as of the count date, districts must also provide an IEP service delivery page showing that the service delivery dates encompass the applicable count date.
- Daily Attendance (for the entire attendance documentation date range)
  - Due to the unique nature of the services delivered, attendance documentation generated from the district's student information system may not be adequate. The district will need to determine the appropriate attendance documentation.
  - Δ As a reminder, Alternative Instruction courses may require additional documentation to demonstrate attendance requirements have been met.
- Individualized Education Program (IEP) with services that encompass the count date
- Individual Student Schedule

- o Appropriate documentation showing the student's actual scheduled instructional time. The determination of funding level will be based <u>only</u> on the actual time in which the student is scheduled to receive instruction and/or educational services. The district will need to determine the appropriate documentation to evidence each student's unique schedule.
    - Only those courses for which the district is incurring the cost of the student's tuition may be included as instructional time in the determination of funding level.
  - o In the event the district provides an IEP to evidence a student's schedule, the IEP should show that the service dates encompass the applicable count date. Further, the IEP should provide sufficient detail to distinguish between directly-supported instruction, Alternative Instruction, and postsecondary courses (as described in this Guide).
  - o Any other applicable documentation (depending on the course type, e.g., Concurrent Enrollment, work-based learning, IEP considerations, etc.)
- Secondary transition program calendar and bell schedule

## Helpful Hints

- If a secondary transition student's IEP states that the district will provide transportation, this amount of time would not be included in the determination of full- or part-time funding, unless the transportation time is part of the student's instructional day.
  - o Transporting students from home to school and school to home is not part of the instructional day. However, once the student is at school, if the instructional day for the secondary transition student includes providing transportation for group activities during the day, then it may be appropriate to include this time in the determination of scheduled instructional time.
  - o Generally, "lunch" is not part of the instructional day; however, if part of the secondary transition student's instructional day includes learning how to prepare meals or order at restaurants, and these educational activities are part of the student's instructional day, then it may be appropriate to include this time in the determination of scheduled instructional time.
- Δ Indirect services (as described on an IEP) are neither direct instruction, nor Alternative Instruction courses, and as such cannot be included in the determination of funding.

## Reference

Secondary Transition: Special Education Services for Youth Ages 15-21
18-21 Secondary Transition Eligibility and IEP Guidance for Concurrent Enrollment
Technical Assistance: Concurrent Enrollment for Students with Disabilities

# ∆ Transfer Enrollment Exception Students

Beginning with the 2025-2026 school year, pursuant to SB 25-125, the following rules: 3.04; 5.04; and 5.12(6) have been removed from 1 CCR 301-39.  As such, students no longer qualify for funding as transfer enrollment exception students. **To qualify for funding, all students must be enrolled and attending in their reporting district on or prior to the applicable pupil enrollment count date,** regardless of whether the student has transferred from another district or moved to Colorado from another state or country during the 5 school days following the count date during the current school year.

# Truant Students

## What is Unique?

As with all other students, students who are at risk of being declared (or already have been declared) habitually truant must meet all general funding requirements, including the attendance requirement.  However, if the student does not attend on, or resume attendance within 30 days following the applicable count date, and the district determines that it is appropriate to file legal action to compel attendance, the student may be eligible for funding.

## Funding and Additional Documentation Requirements

### Requirements

The enrollment, attendance, and scheduling requirements for truant students are the same as for all students. However, in the event a habitually truant student does not establish attendance on or within 30 days following the applicable count date, the student may still be eligible for funding if **all** of the following apply:

- The student established attendance during the current school year, prior to the applicable count date, and continues to be enrolled as of the applicable count date, and
- The student did not enroll in or transfer to another school or district within the 30 days following the applicable count date, and
- The district filed legal action during the current school year (but no more than 10 school days following the applicable count date) to compel attendance.
    - **Legal action should be a last-resort approach to address the child's truancy and pursued only if a child continues to be habitually truant after the district has created and implemented a plan pursuant to CRS 22-33-107(3) to improve the child's attendance.**
    - Districts should evaluate their own truancy policies to determine if legal action is appropriate.
    - Legal action must be filed in the current school year to compel attendance. Prior year documentation will not be accepted.
    - The letter of intent to file truancy addressed to the parents/legal guardians is not considered adequate documentation.

### Documentation

- Evidence of Enrollment Eligibility
    - This may be evident on the daily attendance documentation
- Daily Attendance (for the entire attendance documentation date range)
    - Documentation from the current school year evidencing that the student established attendance in the district prior to the applicable count date, **AND**

- o Truancy documentation evidencing legal action during the current year that has been filed no later than 10 school days following the applicable count date. Examples of legal action include, but are not limited to:
    - A diversion agreement between the court and the student
    - Filing a Petition to Compel Attendance with the court and served with a summons to the student and parent or legal guardian
    - Proof of Service showing that the parent or legal guardian has received the petition and summons
    - Proof of an ongoing court case showing that the student is not complying with the order to compel attendance and notice to the court was provided no later than 10 school days following the applicable count date
    - A letter of intent to file truancy addressed to the parents/legal guardians **is not** adequate documentation
- Individual Student Schedule

## Reference

CRS 22-33-104(5)(a).
CRS 22-33-107(3).
CRS 22-33-108.
1 CCR 301-39(5.03)(2)(a)

# Appendix A:  Calendar and Bell Schedule Calculation

## Overview

Pursuant to 1 CCR 301-39, the level of funding for which a student is eligible (as reported in Student October) is determined by the amount of instructional time the student is scheduled to receive, as evidenced by their individual student schedule, as of the pupil enrollment count date.

The minimum instructional hours thresholds for funding purposes are as follows:

- **Full-Time Funding**: Students must be scheduled to receive at least 360 hours of instructional time in the semester of the pupil enrollment count date in order to be eligible for full-time funding
- **Part-Time Funding**: Students must be scheduled to receive at least 90, but less than 360, hours of instructional time in the semester of the pupil enrollment count date in order to be eligible for part-time funding.
- **Not Eligible/No Funding**: Students who, as of the pupil enrollment count date, have a schedule that provides for less than 90 hours of instructional time in the semester of the pupil enrollment count date are not eligible for funding.

## Types of Instructional Time

Throughout this Appendix, reference to instructional time applies to both "direct teacher-pupil instruction" and "alternative teacher-pupil instruction," unless otherwise stated, as defined in 1 CCR 301-39:

- 1.08 "Direct teacher-pupil instruction" means the organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in **brick-and-mortar public schools** under the supervision of a licensed educator that takes place **synchronously**, when the licensed educator and the pupil are in the **same physical location** or when the licensed educator and the pupil are in the **same virtual classroom**. Direct instruction **also includes** engagement with educational content in courses, such as study hall or advisory or credit recovery lab or independent study, that are **onsite at a scheduled time during regular school hours and for a set amount of time and where attendance is mandatory.**
  - 1.08(1) For the purpose of these rules, **"synchronous"** refers to the organized delivery of educational content which occurs during **scheduled times** and includes **real-time interactions** between teacher and pupils in-person, by video, or by phone
- "Alternative teacher-pupil instruction" means the organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in a **brick-and-mortar** public school under the supervision of a licensed educator that may take place **asynchronously**. The following types of courses with alternative teacher-pupil instruction can be funded with appropriate documentation: independent study, work-based learning (work-study, internships, apprenticeships), blended learning, and supplemental online learning.

- 1.01(6) **Asynchronous** means the delivery of educational content designed to allow the teacher and the pupils to engage with the educational content at **different times**.

## Equivalent Instruction Time

To determine equivalent instruction time for students primarily enrolled in and reported at a Colorado online public school or program, refer to the Online Schools and Programs section of this Guide.

To determine equivalent instruction time for students enrolled in and reported at brick-and-mortar schools, use the calendar and bell schedule calculations described below.

Once these calculations are conducted, the brick-and-mortar school or program will know:

- The average daily minutes of instructional time each student must be scheduled to receive in the semester of the pupil enrollment count date in order to meet the full-time and part-time funding thresholds (i.e., Calendar Calculation); and
- The average daily minutes of instructional time each class period is scheduled to provide (i.e., Bell Schedule Calculation).

In addition to determining direct instructional time, the calendar and bell schedule calculations must be used as the basis for applying equivalent instructional time to courses using alternative instruction for students enrolled at the same school. For example, if a bell schedule calculation shows that each scheduled direct instruction class period averages 50 minutes of instruction (excluding passing periods) per day at a given school, this same amount of (equivalent) instruction time (i.e., 50 minutes of instruction per day) will be applied to courses using alternative instruction at the same brick-and-mortar school.

**Note**: Instructional time associated with the following **only** applies to courses/periods in which all instruction is being delivered/received on-site and in-person, and at a scheduled time during regular school hours and for a set amount of time and where attendance is mandatory

- Passing periods between two classes, and between a class and lunch period.
- Non-credit bearing instructional time (such as study hall, advisory, etc.)

**Note**: Qualifying postsecondary courses are evaluated for funding purposes based on total postsecondary credit hours during the semester of the pupil enrollment count date, regardless of the modality of instruction (i.e., in person or online). Refer to the Postsecondary Course section of the Guide for additional information.

## Methods for Determining Instructional Time Hours

The following steps outline the process the School Auditing Office uses when determining whether a given student meets the instructional hours thresholds for full-time and part-time funding. Verification of scheduled student-level instructional time (for funding purposes) by the Office will occur during the School Auditing Office's Annual Audit Review and any subsequent expanded audit.

## Definitions

When reviewing the steps described to complete both a calendar and a bell schedule calculation, the terms listed below are defined as follows:

- **Regular Week(s):**  Refers to the reoccurring use of the same bell schedule(s) during a "regular" or standard school week. (The examples below are illustrative and do not represent all possibilities.)
  - **Example 1:**  School or program follows the same bell schedule **every day** of the regular school week (i.e., Monday through Friday, etc.) in which every class period meets every day of the week for the same amount of instructional time.
  - **Example 2:**  School or program follows the same bell schedules every regular week; however, different days during the regular week have different bell schedules. For example: Monday/Thursday (even period) bell schedule, Tuesday/Friday (odd period) bell schedule, and Wednesday (all period) bell schedule.
  - **Example 3**: School or program follows the same bell schedules that rotate over a two-week time period (such as in the case of rotating block schedules). For instance,
    - Week 1: Even class periods meet Monday, Wednesday, Friday, AND Odd class periods meet Tuesday and Thursday;
    - Week 2:  Odd class periods meet Monday, Wednesday, Friday, AND Even class periods meet Tuesday and Thursday

- **Modified Bell Schedules**: Refers to bell schedules that are followed occasionally, but **not** during **every** "regular" school week(s). These bell schedules are followed occasionally, but not weekly or biweekly. (The examples below are illustrative and do not represent all possibilities.)
  - **Example 1- Finals bell schedule**: School or program follows a different bell schedule during "finals" week. In these cases, the total daily instructional time provided by this bell schedule may be different from the total number of daily instructional minutes provided during "regular" week bell schedule(s), and/or the classes and times periods are different than what would normally occur during a regular week.
  - **Example 2- Monthly scheduled late start day**: School or program follows a different bell schedule the last Wednesday of each month (i.e., it has different start/end times, and/or the class periods that meet during this late start day are different compared to those that meet during a regular week Wednesday).

## Calculations

Calendar and bell schedule calculations must be completed for all secondary schools, as well as any district-run or contracted program (including home-school enrichment programs) or educational services provided for any funded students in grades K-12.

## Conducting a Calendar Calculation

The purpose of the calendar calculation is to determine the average number of minutes per day of instructional time a student must be scheduled to receive in order to reach both the full-time and part-time funding thresholds. This calculation may vary by school and program within a given district if the total number of scheduled student contact days differs, or if the given school's or program's use of modified bell schedules results in lost minutes.

### Step 1: Determine the number of student contact days in the semester.

To begin the calendar calculation, the district must determine the number of scheduled student contact days during the semester of the pupil enrollment count date.

1. Evaluate the corresponding calendar to identify the total number of scheduled student contact days (whole or partial) **for the entire school year,** including days set aside for testing.
   a. Do not include student non-attendance days or optional attendance days.
   b. The same number of student contact days will be used for all students within a given school. If the total number of school days varies by grade level, use the total number of scheduled student contact days for the grade level(s) that have the most scheduled student contact days.
      i.    For example, if grades 9-11 at a given school have a total of 170 scheduled student contact days, and grade 12 has 165 scheduled student contact days, use 170 scheduled student contact days for this Step.
2. Take the total number of scheduled student contact days for the entire school year and divide it by 2. This will be the number of days in the semester.

### Step 2: Determine the minimum average daily minutes needed for each funding threshold.

Complete the following calculations for each funding threshold:

- **Full-Time Funding:** 360 hours per semester **multiplied by** 60 minutes per hour **equals** 21,600 minutes per semester **divided by** the number of days in a semester (as determined in Step 1).
   - 360 x 60 = 21,600 minutes per semester
   - 21,600 ÷ (days in a semester) = average daily minutes

- **Part-Time Funding:** 90 hours per semester **multiplied by** 60 minutes per hour **equals** 5,400 minutes per semester **divided by** the number of days in a semester (as determined in Step 1).
   - 90 x 60 = 5,400 minutes per semester
   - 5,400 ÷ (days in a semester) = average daily minutes

## Step 3: Determine the total number of <u>yearly lost instructional minutes</u> associated with modified bell schedules not used during a "regular" week.

For purposes of this step, instructional "minutes" include all instructional "periods."  For direct instruction courses, instructional periods also include allowable passing periods offered during the entire instructional day. Regardless of instructional type (direct or alternative), instructional time excludes time set aside for lunch, the passing period directly following a lunch period, and any other non-instructional periods in which attendance is not mandatory.

1. Determine the number of instructional minutes per day during a regular week.
2. Determine the number of "lost" instructional minutes per instructional **day** (not class period) for modified bell schedules (i.e., bell schedules that are **not** followed during a regular week).
   a. For each modified bell schedule, calculate the total number of lost instructional minutes **compared to the same day in a normal week**. For example, if a modified bell schedule occurs on a Tuesday, determine lost minutes based on the Tuesday bell schedule during a regular week.
   b. If there are multiple modified bell schedules that are not used during a regular week, this step will need to be followed for each modified bell schedule.
3. Sum the total number of yearly lost instructional minutes for all days using modified bell schedules (i.e., those not followed during a regular week) to determine the total number of lost instructional minutes for the entire school year.

## Step 4: Determine the average number of <u>daily lost instructional minutes</u> associated with modified bell schedules not followed during a "regular" week.

Divide the total number of lost instructional minutes for the entire school year (as determined in Step 3) by the scheduled student contact days for the entire school year (as determined by Step 1.1) to calculate the average lost instructional minutes per day.

## Step 5: Determine the adjusted minimum average daily minutes needed for each funding threshold

If a school or program has lost daily minutes as determined in Step 4, these lost minutes must be **added** to the average daily minutes needed for each funding threshold as calculated in Step 2.

- **Full-Time Funding:** 360 hours per semester **multiplied by** 60 minutes per hour **equals** 21,600 minutes per semester **divided by** the number of days in a semester **plus** the average daily lost instructional minutes (as determined in Step 4).
- **Part-Time Funding:** 90 hours per semester **multiplied by** 60 minutes per hour **equals** 5,400 minutes per semester **divided by** the number of days in a semester **plus** the average daily lost instructional minutes (as determined in Step 4).

## The calendar calculation is now complete.

The school or program should use the adjusted minimum average daily minutes as determined in this step when evaluating a student's schedule for full-time or part-time funding (as described in the section below providing <u>instructions for evaluating student schedules</u>).

## Conducting a Bell Schedule Calculation

The purpose of the bell schedule calculation is to determine the average number of minutes per day of direct instruction each instructional period (i.e., "class period") included in a regular bell schedule provides.

Once this is determined, this amount can then be used in combination with Step 5 of the Calendar Calculation to evaluate each student's schedule and determine whether they are scheduled into enough instructional class periods for full-time or part-time funding.

### Step 1: Determine the type of regular week bell schedule your school or program follows.

There are generally two types of regular week bell schedules a school or program follows:

- 1-week standard bell schedule(s)
    - In this instance, the regular standard bell schedule(s) used during a regular school week do not rotate or change from one week to the next. Refer to Regular Week Example 1 and Example 2.
    - When determining average daily minutes (as described in Step 3 below), total weekly minutes will be divided by the total scheduled student contact days during a regular week (i.e., 4 or 5 days).
- 2-week standard or rotating bell schedule(s)
    - In this instance, the regular standard bell schedules used during the regular week rotate over a 2-week period rather than a 1-week period. Refer to Regular Week Example 3.
    - When determining average daily minutes (as described in Step 3 below), total weekly minutes will be divided by the total scheduled student contact days during a regular 2-week period (i.e., 8 or 10 days).

### Step 2: Determine the total number of weekly instructional minutes each class period is scheduled to provide during a regular week.

1. For each class period included on a regular week bell schedule, determine the total number of instructional minutes per day the course provides.
2. Sum the total number of instructional minutes each period meets every day during a regular week to calculate total weekly minutes.

Example: Period 1 is scheduled to meet 90 minutes on Mondays and Wednesdays, and 50 minutes on Friday. The total weekly instructional minutes period 1 is scheduled to provide is 230 (90 + 90+ 50).

If regular week bell schedules rotate over a 2-week period, sum the total number of instructional minutes each period meets during this 2-week period.

#### Additional considerations

- The assumption is that each class period on the bell schedule represents the amount of instruction associated with a single class for the entire semester. If this is not the case, adjustments need to be made accordingly. Contact the School Auditing Office with questions.

## Step 3: Determine the average <u>daily</u> instructional minutes each class period is scheduled to provide.

Once the total number of scheduled instructional minutes for an entire regular week is determined for each class period, divide this total number of instructional minutes by the number of days in a regular week.

- If a school or program follows a 4-day week calendar, then total weekly instructional minutes for each class period should be divided by 4 days.
- If a school or program follows a 5-day week calendar, then total weekly instructional minutes for each class period should be divided by 5 days.

If regular week bell schedules rotate over a 2-week period, divide the sum total of instructional minutes for this time period by the number of regularly scheduled days during this time period. For instance:

- If a school or program follows a 4-day week calendar, then total weekly instructional minutes during a 2-week period should be divided by 8 days.
- If a school or program follows a 5-day week calendar, then total weekly instructional minutes during a 2-week period should be divided by 10 days.

## Step 4: Determine the number of instructional class periods into which a student must be scheduled in order to meet the full-time and part-time funding thresholds.

Once the average daily minutes of instruction for each class period included on regular week bell schedules is determined (Step 3), identify the number of instructional class periods needed to meet the adjusted minimum average daily minutes required for full-time or part-time funding (as determined in Step 5 of the Calendar Calculation).

- If average daily instructional minutes are not the same for each scheduled class period, ensure that class periods with the fewest number of daily instructional minutes are considered first when determining the minimum number of class periods needed to meet each funding threshold.

  For example, to determine whether 5 scheduled class periods are sufficient for full-time funding, start the evaluation by adding up the total daily instructional minutes for the 5 shortest class periods (i.e., those with the fewest daily instructional minutes). If the 5 shortest class periods are not sufficient for full-time funding, determine whether the inclusion of other instructional time (such as allowable passing periods, etc.), with the 5 shortest class periods, reaches the minimum threshold for full-time funding.

**The bell schedule calculation is now complete.**

## Evaluating Each Student's Individual Schedule

Based on the determination made in Step 4 of the Bell Schedule Calculation, each student's schedule should be evaluated to determine whether they are scheduled into enough instructional class periods for full-time or part-time funding (as determined in Step 5 of the Calendar Calculation).

### Considerations when evaluating student schedules:

- Equivalent instructional time for courses using alternative instruction will be equal to the same amount of instructional time associated with direct instruction **courses** at the school the student is reported (as evidenced by the bell schedule calculation) resulting in the same amount of semester credits.
- Passing periods between direct instruction courses may be included when calculating total scheduled daily instructional minutes for students attending on-site.
  - Δ Passing periods are designed to allow for students to transition from one period to the next; their length should be dictated by the time necessary based on the configuration of the school's building or campus. Passing periods between a class and lunch periods (or between lunch periods and class) should remain consistent with passing periods throughout the day. As a reminder, no more than 7 minutes per passing period can be included in funded instructional hours.
- Scheduled direct instruction courses that meet outside of the school's or program's regular bell schedule must be evaluated based on the "bell schedule" unique to those courses (e.g., night school courses).
- In the event a student schedule includes direct instruction courses being completed at a location different from the school at which they are reported (including contractual education courses), the district should use the appropriate direct instruction calendar and bell schedule calculations for that location/provider.
- Scheduled courses that have optional attendance requirements (i.e., a class may be listed on a student's schedule, but the student is not required to attend that class during the days and times listed on the bell schedule) will NOT be included in the determination for funding.

# Appendix B:  Duplicate Count

## Overview of Process

The purpose of the Duplicate Count process is to ensure that funding for a given student does not exceed the maximum state-allowable level. The Duplicate Count process is run after all districts have completed the initial Student October Count data collection process (on or about November 10).

The Duplicate Count process is run by the Data Services unit immediately following the closing of the collection process, and generates the "Audit Exception Report."  This COGNOS report lists, for each district, which of their funded students are also being submitted for funding by another district AND for whom the total funding (by both districts) exceeds the allowable state amount. Districts will receive an email after this process is run instructing them to access their report from COGNOS if they have students who appear on their report. For students appearing on this report as funding duplicates, districts will be required to provide all required audit documentation supporting funding eligibility to the School Auditing Office within 2-3 business days. This documentation must be uploaded to the district's audit Syncplicity folder during the Duplicate Count period.

The School Auditing Office will then review all documentation provided for each student to determine which district is entitled to submit the student for funding, and at what level. The School Auditing Office will notify each district as to the Duplicate Count findings (decisions will be uploaded to the district's audit Syncplicity "Duplicate Count" subfolder). The Data Services unit will then unlock the Student October Count data for any district needing to make changes per the School Auditing Office's Duplicate Count decisions.

Districts will then need to:

- Make the appropriate adjustments to their interchange files; **AND**
- Regenerate their Student October Count Snapshot; **AND**
- Re-submit their Snapshot.

## Audit Exception Report

The Audit Exception Report has two sections:

1) Summary of Pupils Being Reported by Another District: **Funding Duplicates**
   - **Do** submit documentation to the School Auditing Office for these students. If you do not submit documentation, your district will likely lose funding.

2) Summary of Pupils Being Reported by Another District: **PAI Duplicates**
   - **Do not** submit documentation to the School Auditing Office for these students.
   - Student has been reported by a BOCES with Pupil Attendance Information (PAI) code 01-08 and by a district with a code of 01-08. District PAI code of 31 or 33 may be appropriate.

## Total Funding Allotment

In general, the following rules apply UNLESS a given student meets specific exception criteria which would allow for more/less funding:

- Students in grades K-12 cannot exceed a total of 1.0 FTE statewide
- Home-school students and students attending a private school (regardless of grade level) cannot exceed a total of 0.5 FTE statewide

Below is a summary of funding codes associated with each funding level as reported in the Student October Count data submission:

- Full-time funding (1.0 FTE)
  - 80, 91, and 92
- Part-time funding (0.5 FTE)
  - 82, 85, 94, and 95
- No funding (0.0 FTE)
  - 86, 87, 96

Data Pipeline edit checks are in place to ensure that a given district does not submit an individual student for a funding level that is not allowed, per statute.

## Edit Checks

In order to ensure that the allowable funding is not exceeded when a given student is submitted for funding by multiple districts, the following Duplicate Count criteria/edit checks will result in a student being included in the Duplicate Count process:

- Students in any grade level who are submitted for funding by more than one district resulting in a total of 1.0 FTE or more
- Home-school students who are submitted for more than a total of 0.5 FTE (as identified by any district who has reported the student with a Home-Based Education Flag value of "1")

## Preparation

Because the turnaround time for providing Duplicate Count documentation is very short (typically 2-3 business days), during the weeks leading up to Duplicate Count districts are encouraged to monitor the "Summary of Pupils Being Reported by Another District" COGNOS report throughout the Student October Count data collection. Initial preparation for Duplicate Count may include contacting the other district (if appropriate) to discuss specific students and beginning to gather electronic documentation evidencing funding eligibility.

- The "Summary of Pupils Being Reported by Another District" report provides a list of students who are being reported by another district and another district or BOCES.
- As a reminder, this report is limited, as it only includes students reported by districts that have generated a Snapshot, and will only include students who are "error free" and meet the criteria to be included in the Student October Snapshot.

## Audit Syncplicity Folders

All Duplicate Count documentation must be provided to the School Auditing Office securely via Syncplicity. Duplicate Count audit documentation must be uploaded to the "Duplicate Count" subfolder found within the district's audit Syncplicity folder.

- **The deadline to upload documentation is Thursday, November 13, 2025 at 5pm (Data Services will send out an email if this deadline is adjusted for any reason).**

If you do not already have access to your district's audit Syncplicity folder, email the School Auditing Office at audit@cde.state.co.us.

- In the subject line of the email, include your district number, district name, and "Duplicate Count Contact."
  - o For example: "0010_Mapleton 1_Duplicate Count Contact"

An audit Syncplicity folder has been created for each district. The naming convention for these Syncplicity folders is as follows:

- District Number_District Name_Audit_FAST
  - o For example: 0010_Mapleton 1_Audit_FAST

The audit Syncplicity folder contains several subfolders:

- Annual Audit Review
- At-Risk Count
- Audit Report
- **Duplicate Count**
- English Language Learner Count
- Pupil Count
- Transportation_CDE40
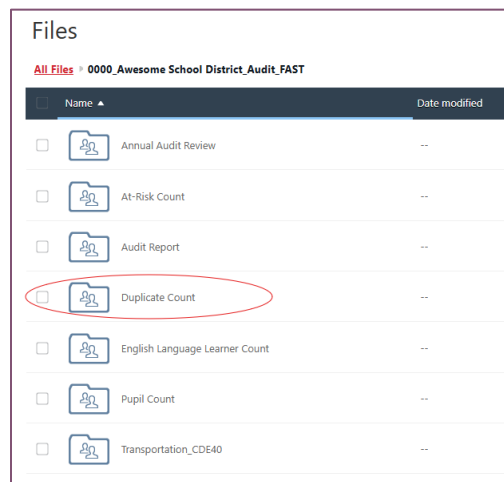


## Duplicate Count Documentation

Because all Duplicate Count decisions are final, districts should upload all required audit documentation to the "Duplicate Count" subfolder to support funding eligibility for all

students included on the "Audit Exception Report."  **Districts are further encouraged to submit additional information or documentation related to a given student in support of funding consideration.** In addition, Online Schools and Programs should provide **course-level** attendance documentation (beyond the normal Online School or Program participation) for all courses used in the determination of funding.

**Whenever possible, districts should try to resolve Duplicate Count issues related to count date/enrollment prior to the Duplicate Count process.**

**If districts are unable to come to a resolution regarding who is eligible to submit the student for funding, then both districts are encouraged to submit documentation during the Duplicate Count process for funding consideration.**

Required documentation for every Duplicate Count student includes, but is not limited to:

- District/school/program calendar
- School/program bell schedule
- Household demographic printout (from SIS)
- Enrollment history
- Attendance verification (example: detailed period attendance)
- Student schedule
- Additional documentation as applicable (i.e., corresponding unique student/course/school/program type documentation outlined in the Student October Count Audit Resource Guide)

For each student, upload **one** document (when possible), using the following naming convention:

District Number_SASID_StudentLastName_StudentFirstName

  o For example: 0010_9999999991_Smith_John


0010_9999999991_Smith_John.pdf

  o Each document should contain all required audit documents necessary to support funding.

If your district is conceding funding for a student (i.e., your district submitted the student for funding in error), you must still upload a document for the student with the following naming convention:

District Number_SASID_StudentLastName_StudentFirstName_Concede
  o For example: 0010_9999999991_Smith_John


0010_9999999992_Smith_Jane_Concede.pdf

  o This document can be blank.

## Considerations and Scenarios

In the event a student meets the funding criteria at multiple districts, and each district is using a different count date, the following is the general count date "hierarchy" that is used to determine which district is eligible to submit the student for funding:

1) District using the pupil enrollment count date

2) District using an approved alternative count date (either before or after the pupil enrollment count date)

## Pupil Enrollment Count Date Takes Precedence

Districts using the pupil enrollment count date (10/1) will always have precedence over those that are using an alternative count date (whether the alternative count date comes before or after the pupil enrollment count date).

*Example:*

- Student meets all funding requirements at District A (who used the pupil enrollment count date).
- Student also meets all funding requirements at District B (who used an alternative count date).
- In this instance, District A is allowed to count the student for funding.

## Transferring on the Pupil Enrollment Count Date

If a transferring student meets the attendance criteria on the count date at multiple districts (assuming they are both using the same count date), the "receiving" district is eligible to submit the student for funding.

*Example:*

- Student was enrolled and attended at District A in the morning on the pupil enrollment count date
- The student then transfers to District B and attended in the afternoon on the pupil enrollment count date
- Even though the student met all funding criteria at both schools on the pupil enrollment count date, District B (the receiving district) is allowed to count the student for funding.

## Two Districts with Approved Alternative Count Dates

If a student meets all funding requirements at two different districts who each had an approved alternative count date, the receiving district is eligible to include the student for funding.

*Example:*

- District A had an approved alternative count date of 9/23
- District B had an approved alternative count date of 10/6
- Student was enrolled at District A until 9/27 (and so met the funding requirement at District A). The student then enrolled in District B prior to the alternate count date for District B, and so met the funding requirement at District B as well.
- Even though funding criteria were met at both districts, District B (the receiving district) is allowed to submit the student for funding.

## Home-School/Private School Students Enrolled Simultaneously in Multiple Districts

If a home-school or private school student is receiving education services simultaneously through two different districts (who have the same count date), AND meets the part-time funding criteria at both, the district of primary residence is allowed to submit the student for funding.

**In the event neither district is the district of primary residence, then both districts should submit documentation for consideration during the Duplicate Count process as additional information (such as length of enrollment) will be considered.**

## Students Enrolled Part-Time at Two Brick-and-Mortar Schools (with neither reporting the student as home-school or online)

If a student is reported for part-time funding at multiple districts, a review of documentation will be conducted to confirm split funding eligibility (i.e., the student cannot be considered home-schooled or a private school student).

## Students Enrolled Full-Time at a Colorado public Online School/Program and Part-Time at a Brick-and-Mortar School

If a student is enrolled full-time in a Colorado public Online School or Program, the district of residence is not obligated to provide supplemental educational opportunities to that student. Such decisions are left up to each individual district.

Therefore, in a situation in which a student is enrolled in both districts prior to the count date and continues to be enrolled in both beyond the count date:

- If the Online School or Program is providing a full-time educational program, AND
- The brick-and-mortar is providing a part-time educational program, THEN
- It is likely the Online School or Program would retain full-time funding for the student.

**When in doubt, both districts are encouraged to submit audit documentation during the Duplicate Count.**

## Appendix C:  Data Submission Codes

File layout and definitions for the Student Demographic and Student School Association interchange files can be found on the Data Pipeline Student Interchange website (https://www.cde.state.co.us/datapipeline/inter_student).

References to "brick-and-mortar students" below are those with a Public School Finance Funding Status code of 80, 82, or 85; "online students" are those with codes 91, 92, 94, or 95.

| Student/Course Type | Field | Student Interchange File | Value | Comment |
|---|---|---|---|---|
| ASCENT | Postsecondary Program Enrollment | Student School Association | 01 | ASCENT students funded with a current-year ASCENT slot |
| Blended Learning | Blended Learning Course | Student School Association | 1 | Brick-and-mortar student enrolled in at least one of this course type |
| Concurrent Enrollment | Postsecondary Program Enrollment | Student School Association | 02 | Students enrolled in concurrent enrollment courses |
| Contractual Education | Non-School Program | Student School Association | 03, 04 | Students for whom the district is paying tuition to another entity to provide educational services |
| Detention Center | School Code | Student School Association | Many | Use valid detention center code in school code field. |
| Dropout Recovery | Postsecondary Program Enrollment | Student School Association | 08 | Students participating in a dropout recovery program offered exclusively at a community college |
| Early College | Postsecondary Program Enrollment | Student School Association | 07 | Early college students who are enrolled in postsecondary courses |
| Expelled | Expelled Education | Student School Association | 1 | Students receiving services through a program established for expelled students |

| Student/Course Type | Field | Student Interchange File | Value | Comment |
|---|---|---|---|---|
| Foreign Exchange | Country of Parent's Residence for Non-Residence Students | Student School Association | <> "000" | Any value other than "000" |
| Home-School | Home Based Education | Student School Association | 1 | Home school students receiving some educational services through the district |
| HSED | Attends District Funded HSED Program | Student Demographic | 1 | Students enrolled in a high school equivalency degree (HSED) program |
| Independent Study | Independent Study Course | Student School Association | 1 | Student enrolled in one of this course types |
| Kindergarten (Under the Age of 5) | Entry Grade Level and Student Date of Birth | Student School Association | 006 or 007 (DOB) | Any kindergarten student under the age of 5 as of October 1 |
| Online Schools | Public School Finance Funding Status | Student School Association | 91, 92, 94, 95 | Students primarily enrolled in a Colorado public Online School. |
| Online Program - Single-District Online | Non-School Program | Student School Association | 01 | Students primarily enrolled in a Colorado public school district's Online Program. |
| P-TECH Schools and Programs (Years 1-4) | Postsecondary Program Enrollment | Student School Association | 15 | Students attending a P-TECH school or program in their first 4 years of high school (Years 1-4) |
| P-TECH Schools and Programs (Years 5-6) | Postsecondary Program Enrollment | Student School Association | 16 | Students attending a P-TECH school or program in their fifth or sixth year of high school (Years 5-6) |
| Secondary Transition | Special Education Transition | Student Demographic | 1, 2, 3, 4 | Any value other than "0" |
| Supplemental Online | Supplemental Online Course | Student School Association | 1 | Brick-and-mortar student enrolled in at least one of this course type |

| Student/Course Type | Field | Student Interchange File | Value | Comment |
|---|---|---|---|---|
| TREP (Year 5) | Postsecondary Program Enrollment | Student School Association | 17, 18, 19 | Students participating in the TREP program in their 5th year of high school |
| TREP (Year 6) | Postsecondary Program Enrollment | Student School Association | 20 | Students participating in the TREP program in their 6th year of high school |
| Work-Based Learning | Work-Based Learning Opportunity Course | Student School Association | 1 | Brick-and-mortar student enrolled in at least one of this course type |

# Appendix D: Documentation Checklist

All relevant documentation is subject to review for any, and all, students submitted for funding in the district's Student October Count data submission. **This list is not exhaustive, and additional documentation may be requested during the course of the audit.**

## Annual Audit Review Documentation Checklist

The following audit documents must be provided to the School Auditing Office via Syncplicity no later than **September 15, 2025.**

### Organization-Level (district/CSI/BOCES) and School-Level (if applicable) documents:

- Pupil Count Questionnaire
- District/BOCES Calendar
- Secondary High Schools and Programs
  - Handbooks (if available)
  - Calendars and Bell Schedules (with accompanying calculations, preferably in Excel format)
- District-Run Programs
  - Handbooks (if available)
  - Calendars and Bell Schedules (with accompanying calculations, preferably in Excel format)
- Home School Enrichment Programs
  - Handbooks (if available)
  - Calendars and Bell Schedules (and accompanying calculations, preferrable in Excel format)

## Expanded Audit Documentation Checklist

During an expanded audit, additional documentation may also be requested for individual students, or for specific school, program, course, or student types. For further information about any of the documentation listed below, contact the School Auditing Office at audit@cde.state.co.us.

### Student-Level documentation:

- Attendance reports (covering a minimum of the attendance documentation date range)
- Enrollment reports including entry and exit dates for students (if enrollment is not included on attendance reports)
- Individual student schedules
  - Brick-and-mortar students in grades 6-12
  - All online students
  - Contractual education students (including home-school enrichment programs)
- Individual Education Program (IEP) documentation

- Tuition payment verification and contracts/MOUs/cooperative agreements

## Additional school, program, course, or student type documentation (as applicable):

- Detention Center Notification (AUD-101) forms
- Compliance Assurances for Contracted Services (AUD-108) forms
- Alternative Instruction Course documentation
  - Blended Learning courses
  - Independent Study courses
  - Supplemental Online courses
  - Work-Based Learning courses
  - Catalog of Courses Using Alternative Instruction
- Postsecondary course and program documentation
  - ASCENT
  - Concurrent Enrollment
  - Dropout Recovery
  - Early College
  - TREP
- Alternative Education Campus (AEC)
- Contractual Education
- Detention Centers
- Expelled students
- Facility Schools
- Foreign Exchange students
- High School Equivalency Diploma (HSED) students and programs
- Home-school/Private School Students and Home-school Enrichment Programs
- Home-bound students
- Individual Education Program (IEP) students
- Kindergarten students
- Online Schools and Programs
- P-TECH
- Secondary Transition students
- Truant students

# Summary of Changes

- To the Pupil Enrollment Count Date section, added guidance concerning the removal of the "11-day count period."
- From the Pupil Enrollment Count Date section, removed reference to the "alternative 11-day count period."
- To the Enrollment Funding Eligibility section, added guidance regarding transfer enrollment exception students.
- To the Enrollment Funding Eligibility section, added guidance regarding students enrolled at an Alternative Education Campus (AEC) school.
- To the Enrollment Funding Eligibility section, clarified guidance regarding documentation requirements for students enrolled exclusively in qualifying postsecondary online courses.
- To the Attendance Funding Eligibility section, added language regarding the Attendance Documentation Date Range.
- To the Scheduled Instructional Time Funding Eligibility section, added clarification regarding the school-level instructional time minimums Instructional Hours Days and Hours data collection.
- To the Scheduled Instructional Time Funding Eligibility section, added guidance regarding the length of lunch periods.
- To the Blended Learning Courses section, added language clarifying that Blended Learning courses will always be evaluated at the course level.
- From the Work-Based Learning Courses section, removed requirement and references to work-based learning contract.
- To the Work-Based Learning Courses section, updated ICAP documentation requirements.
- To the Postsecondary Courses and Programs section, added language requiring proof of Colorado residency for student enrolled exclusively in qualifying online postsecondary courses.
- To the Postsecondary Courses and Programs section, added the "Instructional Time for Postsecondary Courses Consideration" subsection.
- To the ASCENT, Concurrent Enrollment, and TREP sections, added a reminder regarding qualifying IHEs.
- To the Concurrent Enrollment section, added a clarifying note regarding Transition students.
- From the Dropout Recovery section, removed outdated language regarding the evaluation of courses which do not appear on a student's college transcript.
- To the Dropout Recovery section, added a documentation requirement for courses that do not earn college credit.
- Added the Alternative Education Campus (AEC) Schools section to the Guide.
- Added the Board of Cooperative Educational Services (BOCES) section to the Guide.
- To the Contractual Education section, added guidance regarding the "Annual Assurances for Statutory Compliance for Contracted Services" (Form AUD-108).
- To the Facility Schools section, clarified language regarding the circumstances under which students placed in a facility short term can be reported for funding.

- To the Facility Schools section, added guidance regarding students who are being served both by the district and by a CDE-approved facility school.
- To the ILOP section, added language concerning the sunsetting of the pilot program. Other references to the ILOP pilot were removed throughout the Guide.
- Added the Individualized Education Program (IEP) Students section to the Guide.
- Renamed the Transition Students (18 to 21-Year-Old Services) section to Secondary Transition Students (18 to 21-Year-Old Services)
- From the Secondary Transition Students section, removed Indirect Services from funding and audit documentation section.
- To the Secondary Transition Students section, added documentation requirements for students taking Concurrent Enrollment courses.
- To the Secondary Transition Students section, added clarification regarding attendance for Alternative Instruction courses.
- To the Secondary Transition Students section, added a Helpful Hint regarding Indirect Services.
- To the Transfer Enrollment Exception Students section, added language concerning transfer enrollment exception students no longer qualifying for funding. Other references to transfer enrollment exception students were removed throughout the Guide.
- To the Evaluating Each Student's Individual Schedule section in Appendix A, added clarifying language concerning passing periods between class and lunch periods.