

# Annual Audit Review: Pupil Count Questionnaire (Form AUD-110)

July 2025

School Auditing Office

1525 Sherman Street, Suite 309, Denver, CO 80203

[audit@cde.state.co.us](mailto:audit@cde.state.co.us)

## Information

Beginning with the 2024-2025 school year, and as part of the [Annual Audit Review](https://www.cde.state.co.us/cdefinance/school_auditing_office_audit_process), all Colorado public school districts, the Charter School Institute (CSI), and BOCES (that have their own school or programs) must complete this questionnaire. This questionnaire must be submitted to the School Auditing Office via Syncplicity no later than **September 15, 2025.**

When responding to questions contained within this Questionnaire, refer to the following resources:

* [Pupil Count](https://www.cde.state.co.us/cdefinance/auditunit_pupilcount) Webpage
* [2025 Student October Count Audit Resource Guide](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide)

To complete this questionnaire, you may download this document, type answers in the provided fields to the right of each question, and upload the completed copy to Syncplicity. Please provide as much narrative information as is necessary in the Question sections below; if more space is needed, you may upload separate documents as part of your submission.

In the questions below, “**organization**” refers to the school district/CSI/BOCES completing this questionnaire.

Please contact the School Auditing Office if an alternate version of this document is needed, by email at [audit@cde.state.co.us](mailto:audit@cde.state.co.us), or by phone at [303-482-6286](tel:303-482-6286).

## Contact Information

### Organization Information

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| --- | --- |
| **4-Digit ID Code** |  |
| **Organization Name** |  |

### Questionnaire Completer Information

|  |  |
| --- | --- |
| **Name** |  |
| **Position Title** |  |
| **Email Address** |  |
| **Phone Number** |  |

### Primary Pupil Count Audit Contact Information

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| **Same as the Questionnaire Completer? (Yes/No)** |  |

Provide the following information if the primary Pupil Count audit contact for your organization is **not** the same as the individual who completed this questionnaire:

|  |  |
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| **Name** |  |
| **Position Title** |  |
| **Email Address** |  |
| **Phone Number** |  |

### (Optional) Secondary Pupil Count Audit Contact Information

Provide the following information if your organization has a secondary Pupil Count audit contact:

|  |  |
| --- | --- |
| **Name** |  |
| **Position Title** |  |
| **Email Address** |  |
| **Phone Number** |  |

## General Questions

### Instructional Time

The term “instructional time” is used several different ways. In many organizations, different people are responsible for the different calculations.

#### 990 or 1,080 Hours Per School

Each local board of education is required to make sure each ***school*** provides a minimum amount of instructional time—[990 hours for primary schools, or 1,080 hours](https://www.cde.state.co.us/cdefinance/school_calendar_instructional_hours_guidance) for secondary schools.

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| **Name the person responsible for the 990/1,080 calculations.** |  |
| **What does that process look like?** |  |

#### 360 or 90 Hours Per Student in Fall Semester

In contrast, Per-Pupil Revenue (Total Program Funding) is based [on each individual student’s fall semester schedule](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=18); each ***student*** is required to be scheduled for 360 hours of instruction in fall semester to be full-time, or 90 hours to be part-time.

The School Auditing Office recommends a specific approach to [calendar & bell schedule calculations.](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=100)

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| **Does your organization use the School Auditing Office’s recommended calculation approach?** |  |
| **If so:**  **Name the person responsible for the 360/90 semester hour calculations.** |  |
| **What does that process look like?** |  |
| **If not:**  **How does your organization ensure students meet the 360/90 hour scheduled hour requirements for funding?** |  |

#### Periodic Data Collection: Instructional Days and Hours

Starting in 2025/2026, a new data collection will ask about instructional time. This is called the “[Periodic Data Collection: Instructional Days and Hours](https://www.cde.state.co.us/datapipeline/per_inst-hours-days) “ and is different from the other two calculations above.

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| **Name the person responsible for calculations for this new data collection.** |  |

## Contractual Education Providers

List any [contractors](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=53) your organization uses for educational services, including:

* Any colleges your organization uses for [Concurrent Enrollment](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=40) or other qualifying postsecondary courses
* Contractors your organization pays to offer [home school enrichment programs](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=62) or [Transition programs](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=94) (including BOCES)
* Any other third-party entities that provide student instruction that would be included in instructional time calculations for funding purposes
* (Consider: contractors used by charter schools, AECs, etc., if any.)

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| **Name** | **New this year?** | **Link to the contractor’s website** | **Briefly describe the educational services provided**  (10 words or so) | **In person or online?** |
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\* If you have more than 10, please insert additional rows.

## Programming

### Home-school Services

A [home-school student](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=86) 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. Districts may offer a variety of services to home-school students.

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| **Do any home-school students come to your school(s) to participate in regular classes with brick-and-mortar students?**  **If so, briefly describe the services provided to these students.** |  |
| **Do any home-school students enroll in your online school(s) or program(s) for regular online courses?**  **If so, briefly describe the services provided to these students.** |  |
| **Do any home-school students enroll with your organization in order to participate in a separate homeschool enrichment program (that is not available to regular students)?**  **If so, briefly describe the services provided to these students.** |  |
| **Describe any other home-school services that are provided to students by your organization.** |  |

### Alternative Instruction Courses for Brick-and-Mortar Students

The questions in this section about the [Alternative Teacher-Pupil Instruction Courses](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=25) only apply to brick-and-mortar students with a funding code of 80, 82, or 85. Colorado public online schools and programs are addressed in the next section.

#### Supplemental Online Courses

Read more about [Supplemental Online Courses](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=31) in the 2025 Student October Count Audit Resource Guide.

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| **Does your organization offer Supplemental online courses to any of your brick-and-mortar students?**  (Consider: charter schools, AECs, etc., if any.) |  |

If not, go to the next section. If so:

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| **Which school(s)?** |  |
| **Link to the** [**Alternative Instruction Course Catalog**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=25)**(s) containing Supplemental Online courses** |  |
| **How does your organization collect logins for Supplemental Online course attendance?** |  |
| **Are any students enrolled at a brick-and-mortar school taking ONLY Supplemental Online courses?** |  |

#### Blended Learning Courses

Read more about [Blended Learning Courses section](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=27) in the 2025 Student October Count Audit Resource Guide.

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| **Does your organization offer Blended Learning courses to any of your brick-and-mortar students?**  (Consider: charter schools, AECs, etc., if any.) |  |

If not, go to the next section. If so:

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| **Which school(s)?** |  |
| **Link to the** [**Alternative Instruction Course Catalog**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=25) **(s) containing Blended Learning courses, if different from the link above** |  |
| **How does your organization document the specific days and times students are expected to attend on-site for each course?** |  |
| **How is attendance taken for the direct instruction portion of the course?** |  |
| **How does your organization collect logins for asynchronous online attendance?** |  |
| **Are any students enrolled at a brick-and-mortar school taking ONLY Blended Learning courses?** |  |

#### Work-Based Learning Courses

Read more about [Work-Based Learning Courses section](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=33) in the 2025 Student October Count Audit Resource Guide.

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| **Does your organization offer Work-Based Learning to any of your brick-and-mortar students?**  (Consider: charter schools, AECs, etc., if any.) |  |

If not, go to the next section. If so:

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| --- | --- |
| **Which school(s)?** |  |
| **Link to the** [**Alternative Instruction Course Catalog**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=25) **(s) containing Work-Based Learning, if different from the link(s) above** |  |
| **How does your organization collect documentation from an employer (e.g., timesheets, paystubs, etc. for WBL attendance?** |  |
| **Upload documentation from an example** [**ICAP portfolio**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=34) **(for a student taking a WBL course) to the Annual Audit Review folder in Syncplicity.**  Highlight, comment, or not on the ICAP portfolio where the minimum 5 WBL requirements are documented:   1. Student name 2. Term (i.e., Fall 2025) 3. Date the documentation was created/updated 4. The specific work-based learning opportunity the student is pursuing 5. A description of how the work-based learning course connects to the student’s postsecondary workforce or education goals | N/A |

### Each Online School and Program

Answer the questions below for each Colorado Public Online School and/or Program authorized by your organization. If you have more than one, attach additional copies of this page (in separate files) as needed.

The questions in this section apply only to Colorado public Online Schools and Programs as described in 1 CCR 301-71 (whose student funding codes are 91, 92, 94, or 95). An “Online School or Program” is:

* + a Colorado online public school, or online program
  + authorized by a Colorado school district or BOCES that has submitted Authorizers Assurances to the CDE Office of Blended and Online Learning and
  + that meets the statutory definition of an online school or program.

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| **Name of the Colorado Public Online School or Program** |  |

#### Authorizer Assurances

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| **What was the date of the school or program’s most recent Authorizer Assurances?** |  |
| **Name the person in your organization is responsible for making sure the Assurances get updated if operations, attendance documentation, etc. were to change?** |  |

#### Instructional Time Equivalencies

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| **Name the person with the online school/program who communicates with the authorizer regarding instructional time.** |  |
| **Which brick and mortar school does your online school/program use to determine the bell schedule equivalency?** |  |
| **Upload the equivalent instructional time statement for your online school/program to the Annual Audit Review folder in Syncplicity.** | N/A |

#### Course Catalog

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| **Provide a link to the school/program’s** [**online course catalog**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=25) **or upload a copy to the Annual Audit Review folder in Syncplicity** |  |

## Other Offerings

### Qualifying Post-Secondary Courses

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| **Which schools in your organization have students taking** [**qualifying postsecondary courses**](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=35) **(if any)?** |  |

### Non-School Programs (Other Than Online Programs)

List any non-school programs run by your organization that use a different calendar, bell schedule, or location than their host school. Include those that serve:

* Expelled students
* Homebound students
* At-risk students
* Transition 18-21 year-old services
* CTE-focused “tracks”
* etc.
* (Consider: programs offered at charter schools, AECs, etc., if any.)

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| --- | --- | --- | --- |
| **Name** | **New this year?** | **Briefly describe the program** (10 words or so) | **In person or online?** |
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\* If you have more than 10, please insert additional rows.

## Disclaimer

During the Annual Audit Review, the School Auditing Office will review and evaluate the completed questionnaire, the initial documentation upload, and the student-level data submitted by each district, CSI and BOCES during the 2025 Student October Count data collection. No later than April 1, 2026, the School Auditing Office will contact all districts, CSI and BOCES with a list of additional required audit documentation (organizational, school, program, and/or student-level)— as described in the Audit Resource Guide—that must be uploaded within 30 calendar days following receipt of the request as part of an expanded (i.e., “Focused” or “Comprehensive”) audit.

## Attestation

**I certify, to the best of my knowledge and belief, that the information provided in this questionnaire and in all required documentation is true and correct.**

|  |  |
| --- | --- |
| Completer Name |  |
| Date |  |

## Initial Documentation Upload

Upload Organization-Level (district/CSI/BOCES) and School-Level (if applicable) documents to your organization/s Annual Audit Review folder in Syncplicity by September 15, 2025:

* District/CSI/BOCES Calendar
* Secondary High Schools and Programs
  + Student 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, preferably in Excel format)
* Online Schools and Programs
  + The equivalent instructional time statement for each online school/program
  + Either upload or provide a link to each online school/program’s course catalog
* Work-Based Learning
  + If your organization has any students taking work-based learning courses (work study, internship, etc.), upload documentation from an example [ICAP portfolio](https://www.cde.state.co.us/cdefinance/2025_student_october_pupil_count_audit_resource_guide#page=34) (for a student taking a WBL course). Highlight, comment, or note on the ICAP portfolio where the 5 minimum WBL requirements are documented:

1. the student’s name
2. the term (i.e., Fall 2025)
3. the date the documentation was created/updated
4. the work-based learning the student pursues; and
5. a description of how the work-based learning course connects to the student’s postsecondary workforce or education goals