



School Auditing Office

What's New for Pupil Count Contacts for Student October 2025? 7/29/25



Purpose

By the end of today's webinar, you should be able to:

- Identify the pupil enrollment count date and other key dates
- Locate and browse updates to the 2025 Student October Count Audit Resource Guide

Contact

School Auditing Office

- Email: audit@cde.state.co.us
- [School Auditing Office Overview Website](#)
 - [At-Risk Count Website](#)
 - [English Language Learner Website](#)
 - [Pupil Count Website](#)
 - [Training and Office Hours Website](#)

Rebecca McRee, Audit Manager

- Email: mcree_r@cde.state.co.us

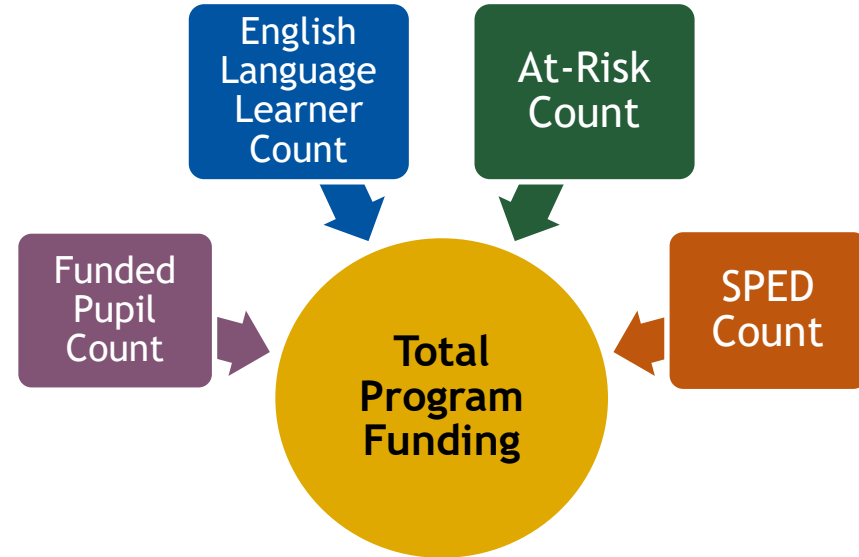


Introduction



Counts From Student October Data Collection Determine Total Program Funding

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



Who is the School Auditing Office?

Our office's primary responsibilities include:

- Conducting audits as required by the Public School Finance Act of 1994 and its administrative rules (1 CCR 301-39).
 - These audits include **validating total counts** (pupil, at-risk and ELL), and ensuring that individual students **meet the funding requirements** (as described in the Audit Resource Guide for each count) through a **review of identified audit documentation**
 - Our office does **not** conduct financial audits.
- Providing technical assistance and support through the **Student October Count data collection** process related to funding and audit documentation requirements.
 - Providing resource documentation, required and optional forms, etc.
 - Conducting trainings, etc.

Funding and Audit Documentation Requirements

- The School Auditing Office posts annual Audit Resource Guides for each count ([pupil](#), [at-risk](#) and [ELL](#)).
- These Guides describe all funding and audit documentation requirements.
- If flagged for an expanded audit, the district/CSI/BOCES may be required to provide applicable audit documentation to support any student included in one of the funded counts.



Key Dates

- 9/15/25
 - Request Alternative Count Date (if applicable)
 - Post the Catalog of Courses Using Alternative Teacher-Pupil Instruction to their website (if offering work-based learning or other alternative instruction courses)
- 9/20/25
 - File Authorizer Assurances for new and changing Colorado public online schools and programs
- 10/1/25
 - Pupil Enrollment Count Day!
- 11/10/25
 - Submit all Student October data to Data Pipeline and finalize

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

Key Dates (cont.)

- 11/13/25
 - Deadline to upload Duplicate Count documentation (if applicable)
- 11/19/25
 - School Auditing Office to communicate final Duplicate Count funding decisions
- 11/26/25
 - Deadline for Districts to resubmit Student October Snapshot data based on School Auditing Office Duplicate Count funding decisions



Annual Audit Review & Questionnaires



Three Questionnaires

The [Annual Audit Review Process](#)
questionnaires and associated document uploads are due
September 15, 2025!

- The 2025 questionnaires cover similar topics to last year.
- The questions and format have been streamlined and reorganized based on last year's results and feedback from the field.
- The three questionnaires are posted on their respective School Auditing Office pages
- The pupil count and at-risk questionnaires have an associated training - see the [Training website](#) for details.

Audit Report Updates

- Organizations that were not engaged for an expanded audit for the 2024/2025 year will receive feedback on last year's uploads in August.
- Organizations with an expanded audit underway will see the feedback incorporated into the report when the current audit is complete.
 - Please reach out to your district's assigned auditor or audit@cde.state.co.us if you have questions.
- Legacy audits will be issued before the end of the calendar year.
- See the recording of the webinar "Preparing for the Annual Audit Review" recorded on 7/15/25 posted to the [Training and Office Hours](#) website.



Resources



Audit Count Websites and Audit Resource Guides

- Funded Pupil Count
 - [Pupil Count](#) website
 - [2025 Student October Count Audit Resource Guide](#)
- At-Risk Count
 - [At-Risk Count](#) website
 - [2025 At-Risk Count Audit Resource Guide](#)
- English Language Learner (ELL) Count
 - [English Language Learner Count](#) website
 - 2025 English Language Learner Audit Resource Guide (Coming Soon!)
 - This guide will be posted on or before August 1, 2025



Highlights: Changes and Clarifications for Fiscal Year 2025-2026

DISCLAIMER

- All districts, CSI, or BOCES are responsible for the information included in the [2025 Student October Count Audit Resource Guide](#).
 - Originally posted on July 1, 2025
 - An update to the Guide was posted on July 16, 2025
- Updated guidance may include additional clarification and requirements not covered during this webinar.
- 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.

Student October Count Audit Resource Guide

Table of Contents



Table of Contents

Table of Contents	2
Statutory Authority	4
Data Privacy and Security	4
Resource Guide Introduction and Overview	5
Pupil Enrollment Count Date	9
Introduction to General Funding Requirements	11
Enrollment Funding Eligibility	12
Attendance Funding Eligibility	15
Scheduled Instructional Time Funding Eligibility	18
Direct Teacher-Pupil Instruction	18
Alternative Teacher-Pupil Instruction	19
Instructional Time Calculations and Restrictions	20
Unique Students, Courses, Schools, and Programs	24
Alternative Teacher-Pupil Instruction Courses	25
Blended Learning Courses	27
Independent Study Courses	29
Supplemental Online Courses	31
Work-Based Learning Courses	33
Postsecondary Courses and Programs	35
ASCENT (Accelerating Students Through Concurrent Enrollment)	37
Concurrent Enrollment	40
Dropout Recovery	45
Early College	47
TREP (Teacher Recruitment Education and Preparation)	49
Unique Schools and Programs	52
Alternative Education Campus (AEC) Schools	53
Board Of Cooperative Educational Services (BOCES)	54
Contractual Education	55
Detention Centers	57
Facility Schools	60
Home-School Enrichment Programs	62
High School Equivalency Diploma Programs	64



ILOP (Innovative Learning Opportunities Program Pilot)	66
Online Schools and Programs	67
P-TECH (Pathways in Technology Early College High School)	75
Unique Student Types	78
Expelled Students	79
Foreign Exchange Students	82
Home-Bound Students	83
Home-School and Private School Students	86
Individualized Education Program (IEP) Students	89
Kindergarten Students - Special Circumstances	91
Secondary Transition Students (18 to 21-Year-Old Services)	94
Transfer Enrollment Exception Students	97
Truant Students	98
Appendix A: Calendar and Bell Schedule Calculation	100
Appendix B: Duplicate Count	108
Appendix C: Data Submission Codes	114
Appendix D: Documentation Checklist	117
Summary of Changes	119





▲ Removed Sections/Information



Highlight: ▲ Removed...

- Transfer Enrollment Exception Students (page 97)
 - Within-State
 - Out-of-State
- 11-Day Count Period (page 9)
- Innovative Learning Opportunities Program Pilot (ILOP) (page 66)

Transfer Enrollment Exception Students

- Under [SB25-125](#), the rule related to student transfer enrollment exceptions expired on May 15, 2025, as the Colorado Legislative Legal Services [determined](#) these provisions conflict with statute.
- Statute states that students must be **enrolled with a district** on the pupil enrollment count date as evidenced by attendance prior to the count date.
- Board rule clarifies the following related to attendance- Student must:
 - Attend on the pupil enrollment count date, **OR if absent for any reason**, then,
 - Establish attendance prior to the pupil enrollment count date during the current school year **and** resume attendance within 30 days following the count date.

Transfer Enrollment Exception Students (cont.)

What does this mean for funding?

- Students **must be** enrolled **and** establish attendance on or before the pupil enrollment count date (10/1), **in the reporting district**.
- Students who first establish attendance for the first time with the district after the pupil enrollment count date are **not eligible for funding** with the district.
 - For example, if a student transfers to the district from another Colorado school district and begins attending on 10/2, the student is not eligible for funding (i.e., within-state transfers are not allowed).
 - For example, if a student transfers to the district from another state or country and begins attending on 10/2, the student is not eligible for funding (i.e., out-of-state transfers are not allowed).

11-Day Count Period

- The primary purpose of the historic 11-day count period has been to provide the timeframe during which a student may qualify as a transfer enrollment exception for funding purposes.
- Since Legislative Legal Services as determined that these provisions conflict with statute, any rule related to the 11-day count period expired on May 15, 2025. As such, references to the 11-day count period have been removed from the [Guide](#).

Innovative Learning Opportunities Program Pilot (ILOP)

- 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.
- Any prior ILOP flexibilities related to funding and audit documentation requirements no longer apply beginning with the 2025/2026 school year.
- Refer to all other relevant sections of the guide (such as Work-Based Learning Courses, Postsecondary Courses and Programs, etc.), as applicable.



△ New Sections



Highlight: New Sections...

- Alternative Education Campus (AEC) Schools (page 53)
- Board of Cooperative Education Services (BOCES) (page 54)
- Individualized Education Program (IEP) Students (pages 89-90)

▲ Alternative Education Campus (AEC) Schools

- In general, all funding and audit documentation requirements apply to students attending AEC schools.
- Starting in 2025-2026, there is a new exception to the age restrictions for some students attending an AEC school.
- A 21-year old student attending an AEC school may be eligible for funding if:
 - The student meets the high-risk criteria, **AND**
 - Has sufficient credits that would make them eligible for a diploma by the end of the 2025-2026 school year.
 - Diploma completion requirements
 - Transcript or other documentation showing credits earned as count day
 - Description of student's expected path to earn diploma by end of 25-26 school year

▲ Board of Cooperative Education Services (BOCES)

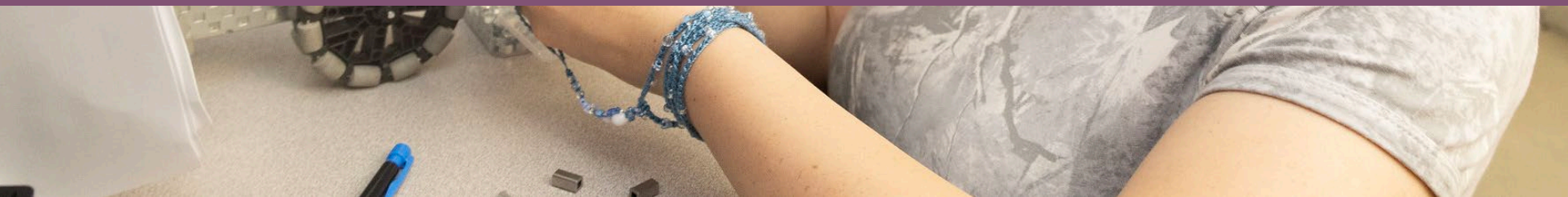
- This section is new to the Guide.
- Clarifies that all funding and audit documentation requirements apply to students attending schools and programs operated by a BOCES.
- Because BOCES do not receive Total Program funding directly from the State, students attending BOCES schools and programs are submitted for funding (when applicable) by the district in which they are enrolled.
 - In these cases, because the student is not receiving services directly from the district, both the reporting district and BOCES should refer to the Contractual Education section of the Guide.
 - Both entities will be responsible for ensuring funding and audit documentation requirements are met.

▲ Individualized Education Program (IEP) Students

- The section of the Guide is new; however, the information contained in this section is not new.
- In general, students with an active IEP must meet the same funding requirements as all other students.
- Districts are encouraged to review this new section of the Guide, as well as updates to the Secondary Transition (18 to 21-year-old Services) section.



△ Updates



Highlight: Updates...

- Annual Assurances for Statutory Compliance for Contracted Services (AUD-108) (page 56)
- ASCENT(page 37)
- Secondary Transition Students (pages 94-96)
- Work-based Learning Courses (page 34)

Annual Assurances for Statutory Compliance for Contract Services (AUD-108)

- This form contains the annual statutory compliance assurances referenced in the State Board rules; should be completed and retained whenever contractual education arrangements will be included in the determination for funding.
- Designed to assist districts to ensure compliance of contractual education services.
- CDE recommends that districts consider including the assurances outlined in this form within their contracts for educational services with third parties.

Annual Assurances for Statutory Compliance for Contract Services (AUD-108) (cont.)

- A “No” response to any of the listed requirements does not necessarily mean a student educated through the contractual services is not eligible for funding. **Funding eligibility is determined separately from this form.**
- 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.

ASCENT

- SB25-315 has repealed the ASCENT Program after the 2025-26 budget year, effective June 30, 2026. As such, the 2025-2026 school year will be the last year in which ASCENT operates.
- 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.
- Questions about the ASCENT Program should be directed to the [Office of Postsecondary and Workforce Readiness](#).

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

Previously titled “Transition Students (18 to 21-Year-Old Services).”

- Updates include work-based learning and concurrent enrollment courses used in the determination for funding.
- Work-Based Learning Courses:
 - Directly supported work hours under the supervision of transition program staff can be evaluated on an “hour-for-hour” basis (considered direct instruction)
 - If not supported directly, then will be evaluated as described in the Work-Based Learning Course section of the Guide and will be considered an Alternative Instruction Course.

Secondary Transition Students (18 to 21-Year-Old Services) (cont.)

- Concurrent Enrollment Courses:
 - Secondary Transition students are **not** limited in the number of concurrent enrollment courses they can take; however, the students' IEP Postsecondary Transition plan must include all required information, including but not limited to:
 - Identify the pursued postsecondary education pathway as the Education/Training postsecondary goal
 - Identify requirements to begin and/or complete the pursued pathway
 - Identify the postsecondary courses the student will take during the IEP timeframe
 - Address the transition services and activities that will be provided by the high school transition program to promote access and progress towards the student's goals

Work-Based Learning Courses

- [1 CCR 301-81, Rules Governing Standards for Individual Career and Academic Plans \(ICAP\)](#), was updated in January 2025.
- All students enrolled in public schools in Colorado are required to have an ICAP; ICAPs should contain a digital or paper portfolio that includes all components listed in Rule.
- Beginning with the 2025-2026 school year, information associated with any work-based learning course taken by the student (including those used in the determination for funding) should be contained within the ICAP portfolio. This information includes:
 1. Student name
 2. The term for which it applies (e.g., Fall 2025)
 3. The date the document was created or updated
 4. The specific work-based opportunity that the student is pursuing
 5. A description of how the work-based learning course connected to the student's postsecondary workforce or education goals.
- The documentation should clearly indicate that it is part of the student's ICAP portfolio.



△ Clarifications

Highlight: ▲ Clarifications to...

- Attendance
 - Attendance Documentation Data Range (pages 15-16)
- Blended Learning Courses (page 28)
- Dropout Recovery Courses (page 46)
- Facility Schools (pages 60-61)
- Instructional Hours (page 20)
- Lunch periods (page 21)
- Postsecondary Courses
 - Exclusively online (page 13)
 - Instructional Time (page 36)
- Within-District Transfer Enrollment Exception Students
 - (pages 12, 16, 23, 97)

Attendance Documentation Date Range

Attendance Requirement for Funding:

- 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.

Attendance Documentation Date Range (cont.)

- The attendance documentation should include a range of dates that encompasses the count date.
- A useful range of dates (i.e., “attendance documentation date range”) when generating attendance reports includes:
 - the week prior to the applicable count date, and
 - the week following the count date
- At the time of audit, districts must be prepared to provide attendance records that include, at a minimum, this range of dates.

Blended Learning Courses

- When determining funding level eligibility, there are no limits on the number of Blended Learning courses that may be included in instructional time calculations.
 - However, for funding purposes, Blended Learning will always be evaluated at the course level; **Blended Learning programs or sessions are not permissible.**



Dropout Recovery (Postsecondary Courses)

Students enrolled and attending a dropout recovery program offered and run by a community college or local district college...

- 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:
 - ▲ Courses in which the student is receiving only high school credit **will be evaluated for funding purposes based on scheduled instructional time.**
 - Courses in which the student is receiving both high school and college credit 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
 - Note: This credit hour requirement differs from all other postsecondary programs.

Facility Schools

- Refers to [CDE-approved facility schools](#)
- **▲ Clarification:** 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.

Instructional Hours

- When the School Auditing Office is addressing instructional time in the Guide, this guidance is only related to the calculations used to determine funding level for individual students (i.e., the “360/90 hour requirements”)
- These calculations are **unrelated** (i.e., do **not** apply) to the instructional time minimums that are established at the school level (i.e., 990/1,080 hours) or the “[Instructional Days and Hours](#)” periodic data collection.

Lunch Periods

- Decisions regarding lunch periods are left to the discretion of individual school districts.
- 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.

Postsecondary Courses

Exclusively Online

- 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.

Instructional Time

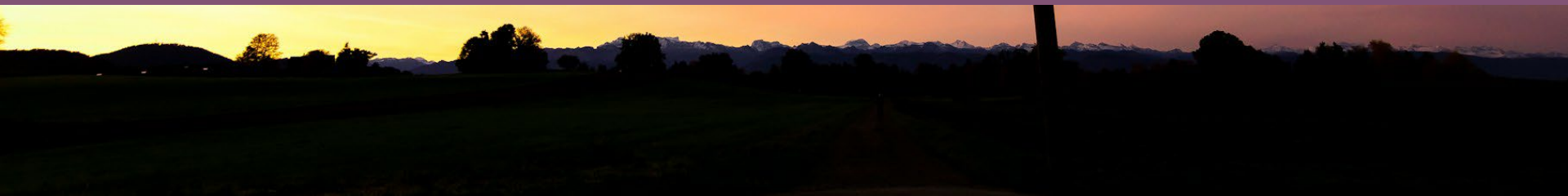
- It is the district's responsibility to verify that each student's schedule supports the funding level at which they are reported.
 - ASCENT and TREP courses will always be evaluated based on credit hours.
 - Qualifying Concurrent Enrollment courses offered off-site (i.e., at the IHE or online) will 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).

Within-District Transfer Enrollment Exception Students

- A student who was enrolled with and attending a district school prior to the count date, ended their enrollment prior to the count date, and resumed attendance at a different school within the same district within 30 days following the count date remains eligible for funding (so long as the student did not enroll outside of the district between enrollments).
- For students who transferred between schools within the same district, and do not meet the attendance requirement at a single school, the district should provide:
 - District enrollment history
 - Detailed period attendance for Fall semester from both schools within the district
 - Student schedule that was in place prior to the count date (this should be the schedule that is used to determine funding level for reporting purposes.)



Reminders



Reminder: Online Signature Guidance

Review the posted “[Online Signature Guidance](#)” specific to the following documents (as applicable):

- **Affidavit of Residency**
 - For students enrolled in a Colorado public Online School or Program
- **Family Economic Data Survey (FEDS) form**
 - For At-Risk funding eligibility

Contact audit@cde.state.co.us with any questions.

Reminder: Trainings

- The School Auditing Office is hosting several trainings in preparation for the 2025 Student October Count. These training are posted to the [Training and Office Hours website](#) and cover:
 - Annual Audit Review Process and questionnaires
 - Using Audit Resource Guides as Resources
 - Pupil Count
 - At-Risk Count
 - ELL Count
- Districts, CSI and BOCES are encouraged to ensure that all responsible organization contacts review all available materials and resources.
- Contact the [School Auditing Office](#) (audit@cde.state.co.us) with questions!!!!

Reminder: Trainings (cont.)

Pupil Count trainings include:

- Funding Considerations:
 - AECs & HSED Programs (5/22/25)
- Pupil Count Questionnaire Walkthrough (7/17/25)
- Funding Considerations: Online Schools & Programs (7/24/25)
- What's New for Pupil Count Audit Contacts? (7/27/25)
- Funding Considerations:
 - Alternative Instruction Courses August 7, 2025 (1 PM)
- Duplicate Count Office Hours November 6, 2025 (1 PM)

Reminder: Work-Based Learning Courses

- Always alternative instruction courses (internship, mentorship, work study, etc.).
- Must be included in a catalog of courses using alternative teacher-pupil instruction.
- Attend our upcoming training for more information!!!
 - Funding Considerations: Alternative Instruction Courses 8/7 (1 PM)



Reminder: AEC or HSED Programs

If your district has an AEC or HSED that is providing alternative instruction courses (which includes work-based learning), please consider:

- Watching the recorded training:
 - [Funding Considerations: AECs & HSED Programs](#) (recorded on 5/22/25)
- Contacting the [School Auditing Office](#) for assistance!!!





Questions?

