



July 24, 2025

Funding Considerations for Online Schools & Programs



Purpose

- Introduction
 - School Finance Formula
 - Student October Count Data Collection
 - Background Information
- Resources
- General Funding Requirements
- Online Student Schedules
- Audit Documentation
- Alternative Instruction Courses
- Questions

Disclaimer

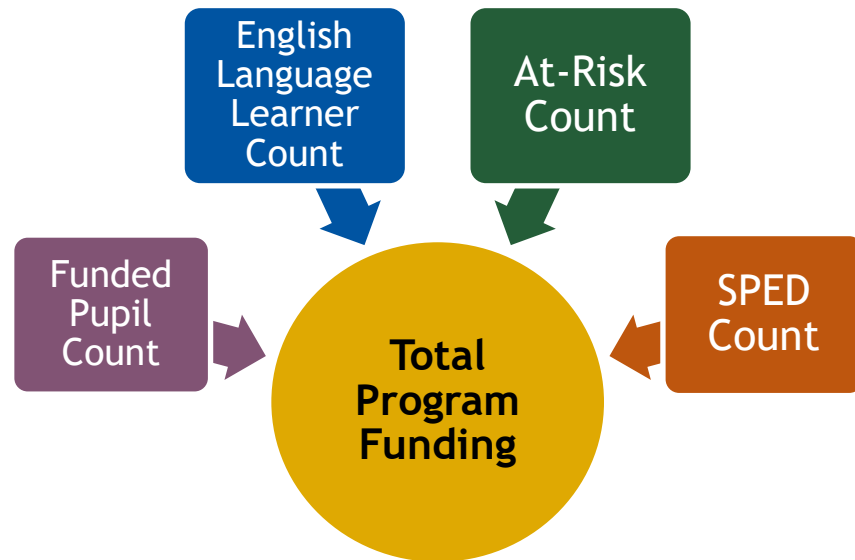
- This training will be highlighting some specific information that pertains to Colorado online schools and programs. However, it does not cover all of the funding and audit documentation requirements that apply to all funded students (including those attending Colorado public online schools and programs).
- Attendees are encouraged to:
 - Review the entire [2025 Student October Count Audit Resource Guide](#)
 - Don't forget the [2025 At-Risk Audit Resource Guide](#), and the [2025 ELL Audit Resource Guide](#) (coming soon)
 - Attend all applicable trainings offered by the School Auditing Office by visiting the [Training and Office Hours](#) website.



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.



The School Finance Unit and the School Auditing Office

- **The School Finance Unit** at CDE calculates “Total Program” funding based on data reported by districts in the Student October Count data submission.
- **The School Auditing Office:**
 - Publishes annual Audit Resource Guides for each count ([pupil](#), [at-risk](#) and [ELL](#)).
 - Describes all funding and audit documentation requirements.
 - Provides technical guidance and support to districts related to funding eligibility requirements and supporting audit documentation.
 - Conducts annual audit reviews, and any subsequent expanded audits, of all funded counts used in determining a district’s Total Program funding.

Office of Online and Blended Learning

- The CDE Office of Online and Blended Learning maintains a complete list of Colorado public online schools and programs:
 - [Multi-District and Single District Online Schools](#)
 - [Single District Online Programs](#)
- For more information, visit the [Office of Online and Blended Learning main webpage](#):
<https://www.cde.state.co.us/onlinelearning>



Online Schools and Programs Definition

An “Online School or Program”:

- Is either
 - a Colorado online public **school**
 - (has school code assigned, operates with its own administrator, a separate budget, and a complete instructional program)
 - OR a Colorado online **program**
 - (accountability for each student in an online program is attributed back to a designated public school that houses the online program; has less than 100 students)
- Is operated by a Colorado school district, the CSI or BOCES (also referred to as the “Authorizer”)
- Has submitted Authorizers Assurances to the CDE Office of Blended and Online Learning AND
- Meets the statutory definition of an online school or program

Online Schools and Programs

An “Online School or Program” **does not** refer to:

- Vendors of particular software, curricula, or “online courses”
 - (Ex: Edgenuity, CDLS, Gradpoint, Schoology, etc.)
- Online schools or programs operating outside the state of Colorado
 - (Ex: Florida Virtual Academy)
- Alternative instruction courses offered by brick-and-mortar schools under the new Board Rules

Types of Online Schools and Programs

- There are two types of Colorado public online schools and programs:

<u>Multi-District Online (MDOL)</u> School	<u>Single-District Online (SDOL)</u> School or Program
<ul style="list-style-type: none">Must be certified by CDE/SBEMust have current Authorizer's Assurances and corresponding policies on file with the Office of Blended and Online Learning	<ul style="list-style-type: none">Must have current Authorizer's Assurances and corresponding policies on file with the Office of Blended and Online Learning
<ul style="list-style-type: none">May accept students from across the state of Colorado	<ul style="list-style-type: none">Serves students only from the authorizing district (May enroll up to ten out of district students)
<ul style="list-style-type: none">Per pupil funding rate is different than a brick-and-mortar school	<ul style="list-style-type: none">Per pupil funding rate is the same as a brick-and-mortar school
<ul style="list-style-type: none">Reported funding codes in Student October include "92" (full-time) and "95" (part-time).	<ul style="list-style-type: none">Reported funding codes in Student October include "91" (full-time) and "94" (part-time).Online programs also have a Non-School Program code of "01".



Resources



Funding & Documentation Resources

For full information about funding and audit documentation requirements, see the School Auditing Office's count-specific resources:

- **[Pupil Count Audit Website](#)**
 - [2025 Student October Audit Resource Guide \(direct PDF link\)](#)
- **[At-Risk Count Website](#)**
 - [2025 At-Risk Count Audit Resource Guide \(Direct PDF Link\)](#)
 - [Data Pipeline At-Risk Measure Website](#)
- **[ELL Count Audit Website](#)**
 - 2025 ELL Count Audit Resource Guide (coming soon!)

Reminder

- All Colorado public online schools and programs, and their Authorizer (district, CSI, or BOCES) are responsible for reviewing all Guidance as posted in the corresponding Audit Resource Guides.
- All ‘final’ 2025 Audit Resource Guides were posted on or before July 1, 2025 to their corresponding webpages.
 - An update to the [2025 Student October Count Audit Resource Guide](#) was posted on July 16, 2025.
- Updated guidance may include additional clarification and requirements not covered during this webinar.

Student October Count Audit Resource Guide

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Disclaimer 2

Today's webinar will focus on specific requirements for Colorado online schools and programs as outlined in the applicable section of the [2025 Student October Count Audit Resource Guide](#). However, additional information applicable to all students (including those attending a Colorado online school or program) will be covered during additional trainings hosted by the School Auditing Office.

Additional Trainings

- The School Auditing Office will be hosting several trainings over the next few months (refer to the [Training and Office Hours](#) website for a complete listing).
- Online school and program contacts should consider attending at least the following trainings:
 - Pupil Count: What's new for Pupil Count Audit Contacts (7/29)
 - At-Risk: Overview of the At-Risk Count Audit (8/5)
 - Pupil Count: Funding Considerations- Alternative Instruction Courses (8/7)
 - ELL: Overview of the English Language Learner Count Audit (9/11)
 - Pupil Count: Duplicate Count Office Hours (11/6)



General Funding Requirements



Student October Count Day 2025

The 2025 pupil enrollment count date will be:

Wednesday, October 1, 2025

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

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

Enrollment and Attendance Requirements

All students (regardless of the type of school or program into which they are enrolled) who are submitted for funding must:

- Be **enrolled** with the district as of the pupil enrollment count date (10/1)
- Must be in **attendance** (or participate) on the pupil enrollment count date
 - If the student is absent for any reason, or does not attend on the pupil enrollment count date, the student must:
 - Establish attendance prior to the pupil enrollment count date during the current school year **AND**
 - Resume attendance within 30 calendar days following the pupil enrollment count date

UPDATE: Transfer Enrollment Exceptions

- Pursuant to SB25-125 and beginning with the 2025-2026 school year, several rules related to transfer enrollment students were **removed** from the School Finance Rules.
- Students no longer qualify for funding as “within-state” or “out-of-state” transfer enrollment exception students.
 - It no longer matters 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.
- 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.
 - “Within-district” transfer students may still be eligible for funding under certain circumstances (see pages 12, 16, 23 and 97 of the [Guide](#) for details).

Scheduled Hours Requirement

- If a student meets the enrollment and attendance requirements for funding, then the level of funding for which a student is eligible is determined by their individual student schedule as of the pupil enrollment count date:
 - **Part-time funding:** Student is scheduled to receive a **minimum of 90, but less than 360, hours** of instructional time in the semester of the pupil enrollment count date
 - **Full-time funding:** Student is scheduled to receive a **minimum of 360 hours** of instructional time in the semester of the pupil enrollment count date
- Online schools and programs (and alternative instruction courses for brick-and-mortar students) calculate an instructional time equivalency, rather than counting actual student hours.
 - The process for determining an equivalency for Colorado online schools and programs differs from that which is used for Alternative Instruction Courses.

Funding Requirements: Postsecondary Courses

Funding determination for students taking postsecondary courses depends on the number of eligible credits paid entirely by the district:

- **Part-Time Funding** = 3-11 semester college credits
- **Full-Time Funding** = 12+ semester college credits

A student may also be eligible for full-time funding if their schedule qualifies as:

- Part-time based on high school scheduled instructional time (i.e., 90+ hours) AND
- Part-time based on postsecondary credit hours (i.e., 3+ credit hours)

Qualifying Dropout Recovery programs run by a community college need only 7 credits for full-time funding.

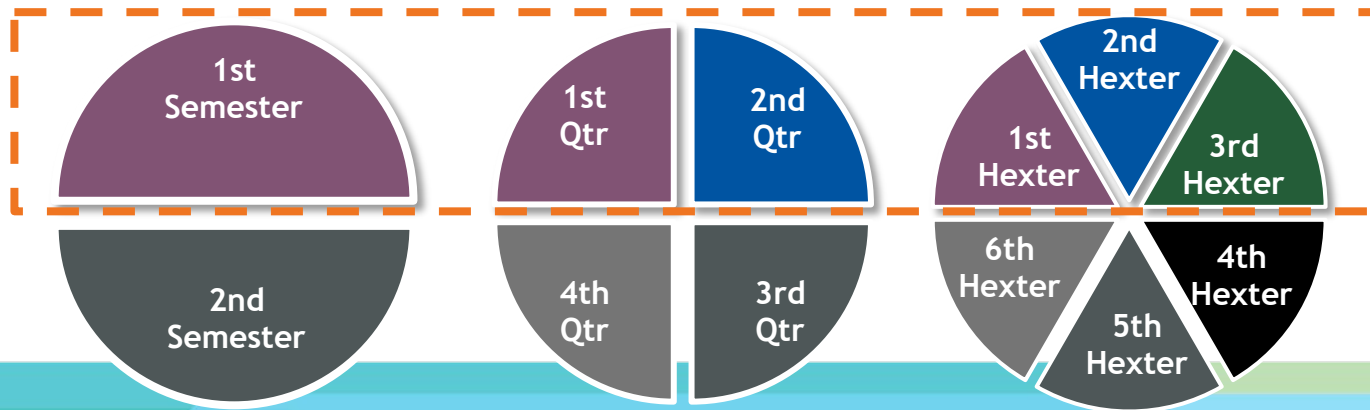


Online Student Schedules



Length of Semester

- Funding level is based on the student's entire equivalent fall semester schedule (i.e., semester 1, quarters 1 & 2, or hexters 1, 2, & 3, etc.)
- Fall semester is 1/2 the scheduled student contact days according to the school or program calendar (i.e., total student contact days in the year divided by 2), regardless of how the terms are organized.



Student Schedule Considerations

- Student schedules should clearly state all courses into which the student is scheduled during the semester of the pupil enrollment count date
 - Schedules should reflect what is true as of the pupil enrollment count date (10/1/25)
 - Students should be aware of all courses in which they are expected to participate and complete during the semester of the pupil enrollment count date
 - The school or program should be able to clearly document all schedule changes occurring during the semester of the pupil enrollment count date
- Each student's schedule should be developed to meet the student's individual needs

Equivalent Hours Considerations

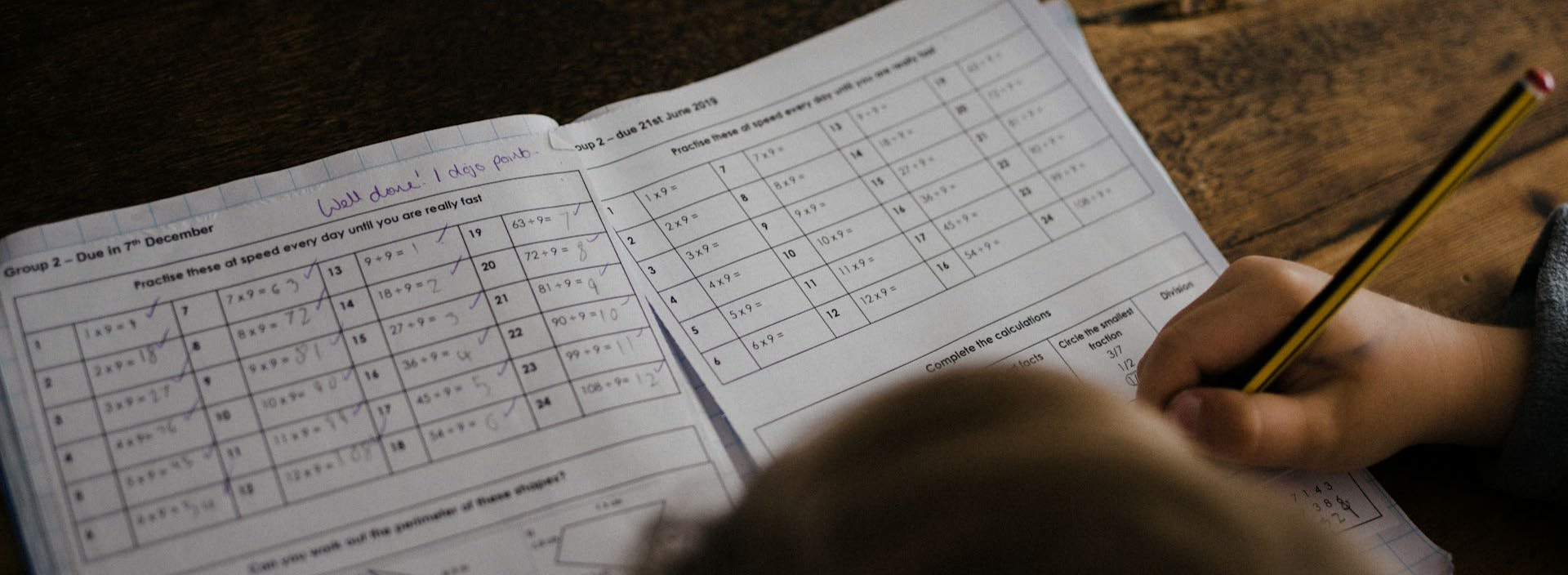
- Online schools and programs are encouraged to work closely with their Authorizer to determine an appropriate equivalent instructional time per course
- Equivalency is meant to **emulate** the amount of direct instructional time a student would receive in a traditional classroom setting, if taking the same or similar course
 - Calendar and bell schedule calculations for the authorizer's traditional schools should be considered for reference
 - The equivalence should be within 10% of the total scheduled instructional hours for the same or similar course offered in a traditional classroom setting (as evidenced by credit hours)
- Courses with varying assigned credits earned may have different equivalencies

Calendar and Bell Schedule Calculations (Brick-and-Mortar schools)

- Calendar and bell schedule calculations should be conducted by districts and schools to determine, for each brick-and-mortar secondary school, the number of courses (or amount of time per day) necessary for part-time or full-time funding.
- These calendar and bell schedule calculations should then be **used by Colorado public online schools and programs as a basis** for determining their equivalent instructional time per semester course.

Resources:

- Appendix A of the [2025 Student October Count Audit Resource Guide](#) provides examples of how to conduct each of these calculations.



Audit Documentation

Audit Documentation Requirements (for All Students Regardless of School or Program Type)

- School/Program Level Documentation
 - Calendar
 - Course catalog/student handbook
 - Bell schedule or Equivalent Instruction Time Statement (with basis)
- Student-Level Documentation
 - Evidence of enrollment
 - Evidence of participation/attendance
 - As described in the school or program's Authorizer Assurances
 - Individual student schedule
- Other documentation as described in the Audit Resource Guide
 - For example: required audit documentation for Concurrent Enrollment courses, foreign exchange students, etc.

Additional Audit Documentation (for Online School and Programs)

- School/Program Level Documentation
 - [Authorizer Assurances](#)
 - Sample attendance documentation
 - Equivalency Statement(s)
- Student-Level Documentation
 - [Proof of Colorado Residency](#)



Authorizer Assurances

- Each online school and program must submit their own Authorizer Assurances
 - All new online schools and programs must submit Authorizer Assurances by the stated deadline in order to be evaluated for funding purposes as such.
 - Existing Colorado public online schools and programs are only required to submit updated Authorizer Assurances when there are any changes by the state deadline for the school year of the applicable changes.
- The School Auditing Office references the Authorizer Assurances and accompanying attachments during the district's funded pupil count audit.

Authorizer Assurances, continued

- Process for Submitting Authorizer Assurances
 - Fill out an electronic Smartsheet form and include attachments
 - Submit no later than September 20, 2025
- The electronic Smartsheet form must include the following attachments:
 - Authorizer Assurance Signature Form
 - Local board policy defining and describing the activities that may be considered participation in the educational process for the purpose of establishing attendance in the Authorizer's online school or program.
 - **Sample documentation** for each activity that may be used to demonstrate a student has met the attendance requirement for funding (as outlined in local board policy).

Authorizer Assurances at Audit

- **Important:** At the time of audit, the School Auditing Office will consider only those documents that are described in the Authorizer Assurances and for which samples have been submitted.
- Failure to include board policy describing which activities may be used to demonstrate participation (with appropriate accompanying sample documentation) may result in audit adjustments.

Authorizer Assurance Signature Form

<http://www.cde.state.co.us/onlinelearning/resources>

- This [Authorizer Assurance Signature Form](#) (and accompanying documentation) outlines all the ways in which an online school or program can demonstrate online participation at the student level

Online Schools and Programs
Authorizer Assurance Signature Form
Effective May 2022

Pursuant to the Rules of the Administration, Certification and Oversight of Colorado Online Programs (1 CCR 301-71, Rule 8.01.1), Authorizers must adopt policies tracking student enrollment, attendance, and participation (as set forth in Rule 3.02.8). Authorizers may document student attendance and participation in educational activities in a manner the Authorizer deems appropriate to support student learning. The purpose of this Authorizer Assurance Signature Form is to verify the process and policies by which students' attendance and participation in the online program or online school are tracked and documented.

Students participating in an online program or online school are subject to the compulsory attendance requirements as provided in Article 13 of the Colorado Revised Statutes. Students are deemed to comply with the compulsory attendance requirements through participation in an online program or online school. The Assurances provided below ensure compliance with these statutory requirements, as well as the attendance requirements for funding outlined by the Rules for the Administration of the Public School Finance Act (1 CCR 301-39).

Definitions

The subsections of 1 CCR 301-71, Rule 2.0 define the types of online schools and programs that an Authorizer may offer:

Online Programs

"Online Program" means a full-time education program authorized pursuant to Title 22 of the Colorado Revised Statutes that delivers 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. "Online Program" does not include a supplemental program. Accountability for each student in an online program is attributed back to a designated school that houses the online program. An Online Program with one hundred or more students is an Online School and not an Online Program (Rule 2.09).

- **Single-District Online Program**
"Single-District Online Program" means an Online Program that serves only students who reside within a single school district (Rule 2.12).

Online Schools

"Online School" means a full-time, education school authorized pursuant to Title 22 of the Colorado Revised Statutes that delivers 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. An Online School has an assigned school code and operates with its own administrator, a separate budget, and a complete instructional program. An Online School is responsible for fulfilling all reporting requirements and is held to state and federally mandated accountability processes (Rule 2.10).

- **Multi-District Online School**
"Multi-District Online School" means an Online School that serves a student population drawn from two or more school districts (Rule 2.07).

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Attendance

Each online program and online school must document a student's compliance with compulsory attendance requirements during the official count window (1 CCR 301-71, Rule 8.01).

To meet the attendance requirement for funding purposes, students must participate in the educational process (as defined by the local board of education) at the pupil enrollment count date, or, if they do not participate (for any reason) then, the student must participate prior to the pupil enrollment count date during the current school year and within 30 days following the count date. The activities that constitute attendance and participation in the educational process should be defined in and described by local board policy, in a manner the Authorizer deems appropriate to support student learning.

These activities may include, but are not limited to:

- assessment, orientation, and induction activities;
- in-person educational instruction; and
- synchronous and asynchronous internet-based educational activities.

While the activities that constitute attendance and participation in the educational process should be defined in and described by local board policy, the Authorizer may define the documentation demonstrating that a student has participated in one of these board-approved activities. At the time the Authorizer Assurances are submitted, the district or school must also provide samples of documentation that will be used to demonstrate students have met the attendance requirements to CDE's Office of Blended and Online Learning. At the time of the funding audit, the School Auditing Office will verify this same documentation when determining whether a student has met the attendance and participation requirement.

Authorizer's Assurances

The following information must be completed separately for each online school or program operated by the Authorizer:

For each online school or program operated by the Authorizer, a copy of this form must be signed and dated by the Chief Financial Officer and Superintendent to certify that the required Authorizer assurances and documentation (including local school board-approved policies and sample attendance documentation) have been provided to CDE's Office of Blended and Online Learning.

Assurances

☐ The Authorizer has reviewed the attendance requirement described above, and has provided to the Office of Blended and Online Learning the local board policy defining and describing the activities that may be considered participation in the educational process for the purpose of establishing attendance in the Authorizer's online school or program.

☐ The Authorizer has attached sample documentation for each activity that may be used to demonstrate a student has met the attendance requirement for funding (as outlined in local board policy).

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☐ At the time of audit, the Authorizer will provide documents of the same type as the samples that were provided to demonstrate the attendance requirement has been met for each student enrolled in an online school or program and submitted for funding. No other documentation type will be considered when evaluating the attendance requirement for funding purposes.

Authorizer Information

District Code: _____

District Name: _____

CDE School Code (if applicable): _____

Online School or Program Name: _____

Please select one option below for the school or program noted above:

☐ Multi-district online school

☐ Single-district online school

☐ Single-district online program

Chief Financial Officer (signature) _____ (printed name)

Date _____

Superintendent (signature) _____ (printed name)

Date _____

No later than September 20, submit electronically through the Smartsheet submission link found at: <https://www.cde.state.co.us/onlinelearning/resources>

NOTE: Once an Authorizer has provided these assurances and supporting documentation, the Colorado Department of Education will assume the Authorizer plans to continue to use the policies identified in their assurance form. Annual submission is not required. However, resubmission to the Office of Blended and Online Learning no later than September 20 of the applicable school year is required if the Authorizer has changed their local board policy with regard to attendance and/or the documentation used to demonstrate participation in the educational process.

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Authorizer Assurance Submission Form

Authorizer Assurances Signature Forms and the accompanying documents are submitted/uploaded through the corresponding online submission forms:

- [Multi-district Online School Authorizer Assurances Submission](#) online form
- [Single District Online School or Program Authorizer Assurances Submission](#) online form

Information regarding authorizer assurances can be found on the [Online and Blended Learning Resources](#) webpage
(<https://www.cde.state.co.us/onlinelearning/resources>).

Authorizer Assurances Documentation

The documentation demonstrating participation in a board-approved educational activity may differ depending on the activity. Samples of each type of document must be attached to the Authorizer Assurances.

Examples might include:

Educational Activity	Documentation of Attendance/Participation
Assessments	Assessment system report including student name, date of assessment, and scores
Orientation	Student sign-in sheets
In-person Instruction	Student sign-in sheets; Student Information System reports with affirmative in-person attendance code
Synchronous internet-based educational activities	Student sign-in sheets; Student Information System reports with affirmative synchronous attendance code
Asynchronous internet-based educational activities	Learning management system log-in reports showing access and completion of course-specific activities

Proof of Colorado Residency

- Pursuant to 1 CCR 301-71-8.06, an online school or program must verify and document a student's residency in the state of Colorado **upon initial enrollment and annually thereafter**, and retain a copy of the document or written statement in the student's mandatory permanent record
- Colorado residency is determined by the student and parent/legal guardian currently residing within the state of Colorado boundaries, except for students of military families
- More information is available on the [Online and Blended Learning Resources](http://www.cde.state.co.us/onlinelearning/resources) site
(<http://www.cde.state.co.us/onlinelearning/resources>)



Online Signature Guidance

- Review the posted “[Online Signature Guidance](#)” specific to the following documents:
 - Affidavit of Residency (for students enrolled in a Colorado public online school or program)
 - Family Economic Data Survey (FEDS) form
 - https://www.cde.state.co.us/cdefinance/school_auditing_online_signatures
- Contact the [School Auditing Office](#) at audit@cde.state.co.us with any questions.



A young man with dark skin is shown from the chest up, looking down at a laptop. He is wearing a dark grey zip-up hoodie with light grey sleeves. A colorful, patterned strap is visible over his right shoulder. The laptop is dark blue or black and has several stickers on it, including a small cartoon character on the lid and a larger building illustration on the keyboard area. The background is a plain, light-colored wall.

Alternative Instruction Courses (for brick-and-mortar students)

2024 Update to School Finance Rules

- In March 2024, the State Board of Education approved changes to [the Rules for the Administration of the Public School Finance Act](#) (1 CCR 301-39).
- Most of these rules apply to **all** schools and programs.
 - **Exception:** Section 2.05 (“Instructional Time for Purposes of the School Finance Act”) does not apply to **online schools and programs**, which are governed by 22-30.7-105(2)(a) and 1 CCR 301-71, Rule 8.
 - This section of Rule specifically covers alternative instruction **courses** for students primarily enrolled and attending a brick-and-mortar school.

Courses Using Alternative Teacher-Pupil Instruction In the Updated Rules

Alternative Instruction can only be included in a **brick-and-mortar student's schedule** for funding purposes if it is part of a **specific course**.

The 4 types of alternative instruction courses are:

- Blended Learning Courses
- Independent Study Courses
- **Supplemental Online Courses**
- Work-Based Learning Experience Courses

Alternative instruction courses are only available to brick-and-mortar students in grades 6-12, and students receiving home-bound/expelled services (in any grade).



New Student October Count Snapshot Data

- Beginning in 2024/2025, there are four new data fields that will be included in the Student Interchange- Student School Association file:
 - Independent Study Course
 - Work-Based Learning Opportunity Course
 - Blended Learning Course
 - **Supplemental Online Course**
- For each of these fields, districts will need to indicate whether a given student is scheduled into any of these alternative instruction courses during the Fall semester.
- For students enrolled in SDOL or MDOL schools, or identified as being in an SDOL program, none of these fields should be flagged “Yes” (i.e., value of ‘1’).

Supplemental Online Courses

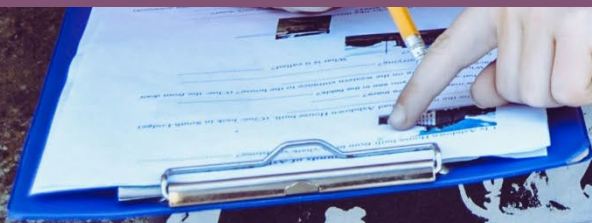
- **Colorado online schools and programs that are providing supplemental online courses** to students primarily enrolled and attending a brick-and-mortar school are encouraged to attend the following training posted to the School Auditing Office's [Training and Office Hours](#) website:
 - **Funding Considerations: Alternative Instruction Courses**
 - August 7, 2025 at 1pm
- The approach for determining equivalent instructional time for Alternative Instruction Courses is different than the flexibilities and approach allowed by Colorado online schools and programs

Instructional Time Equivalency

- Equivalent instructional time associated with **alternative instruction courses** for the brick-and-mortar student will be determined by the amount of instructional time the student would have received had they taken a similar credit-bearing course at the brick-and-mortar **school where they are reported** for funding.
 - Brick-and-mortar students' time equivalency **will not** be based on the equivalency statement determined by the Colorado public online school or program.
- This means that the same online course being taken by a student in a Colorado online school or program may have a different equivalent amount of instructional time than what would be applied to a brick-and-mortar student schedule.



Annual Audit Review Questionnaires



Questions for Online Schools & Programs

- This year's [Annual Audit Review](#) Questionnaires (which are generally completed at the district/BOCES level) are due **September 15, 2025**.
- One short section of the [Pupil Count Questionnaire](#) asks about online schools and programs.
- If your organization authorizes more than one online school and/or program, please fill out the questions for each one individually.
- Topics include:
 - Identify the person who is responsible for updating assurances as needed
 - Which brick-and-mortar school does the online school/program use to determine the bell schedule equivalency?
 - Provide a link to or a copy of the online course catalog
 - Etc.

Contact

- School Auditing Office
 - Office Email: audit@cde.state.co.us
 - Rebecca McRee- Audit Manager
 - Email: mcree_r@cde.state.co.us
- Office of Online and Blended Learning
 - Renee Martinez- Director
 - Email: martinez_r@cde.state.co.us
 - For Authorizer Assurances questions:
 - Alexandra Schroeder
 - Email: schroeder_alexandra@cde.state.co.us





Questions?

