



COLORADO
Department of Education

**Student October Count:
Introduction to Funding and Audit
Documentation Requirements**

School Auditing Office

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Purpose

The goals of today's webinar are to provide:

- A high level overview of the funding and audit documentation requirements related to the Student October Count data submission/Funded Pupil Count
- Introduce participants to available resources and information as they prepare for compliance audits of their districts' funded pupil counts
- An overview of the audit process



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Agenda

- Funding in the State of Colorado
 - Public School Finance Act of 1994
 - School Finance Unit and School Auditing Office
- Student October Count Data Submission
 - Funding Fields
- Resources
 - School Auditing Office Website
 - Student October Count Audit Resource Guide
- General Funding and Audit Documentation Requirements
- Audit Process
- Contact Information



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Funding in the State of Colorado

- The Public School Finance Act of 1994 and the accompanying rules describe the funding formula and the requirements for pupils to be included in the district’s funded pupil count
- Funding under this act includes the:
 - General per pupil funding calculation for each student at the district, plus funding for:
 - At-Risk pupils
 - Multi-district online pupils
 - ASCENT pupils



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School Finance Unit and School Auditing Office

- The School Finance Unit at CDE is responsible for calculating the total pupil and at-risk funding (known as “Total Program” funding) based on district-reported data included in the Student October Count data submission
- The School Auditing Office is responsible for:
 - Conducting compliance audits as required by the Public School Finance Act of 1994 and the accompanying rules (i.e., verifying that the funding data fields reported during the data submission were accurate when determining funding eligibility)
 - Providing technical guidance and support to districts throughout the Student October Count data submission related to funding eligibility requirements and corresponding audit documentation



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Student October Count Data Submission

- All public school districts and CSI participate in the Student October Count data submission each year
 - Submission opens in late August and wraps up in late November following the duplicate count
- The primary purpose of this data collection is to obtain required student level data necessary to determine each district’s total per pupil and at-risk funding
- This data is submitted through the Data Pipeline
 - Student Interchange Files (Demographic and School Association)
 - Student October Snapshot
- All student level data reported in this data submission should reflect what was true as of the pupil enrollment count date
 - [Wednesday, October 2, 2019](#)



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Funding Requirements: Pupil Enrollment Count Date

All funding requirements are based on the pupil enrollment count date and the 11-day count period.

- There are:
 - General funding requirements
 - Enrollment
 - Attendance
 - Scheduled Instructional Hours
 - Exceptions to the general funding requirements

For all students submitted for funding, the district must be prepared to provide documentation to support funding eligibility (general and exceptions, as applicable)

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Funding Requirements: Enrollment

As of the pupil enrollment count date, students must:

- Be enrolled with the district
- Be younger than 21 years old
 - *Exception:* Students receiving services outlined in an Individualized Education Program (IEP) may turn 21 before the pupil enrollment count date in the semester of the pupil enrollment count date and still be eligible for funding
- Not have met the district's minimum graduation requirements
 - *Exception:* Students receiving services outlined in an IEP who have met the district's minimum graduation requirements are eligible for funding through age 21
 - *Exception:* Students are eligible for funding for a minimum of 4 years of high school. If the student meets the district's minimum graduation requirements before the 4th year of high school, the student may still be eligible for funding

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Funding Requirements: Attendance

- Students must be present for all, or any portion of, the pupil enrollment count date (in any scheduled class)

OR

- If the student is absent for any reason on the pupil enrollment count date:
 - Must establish attendance (in any scheduled class) prior to the pupil enrollment count date during the current school year **AND**
 - Resume attendance (in any scheduled class) within 30 days following the pupil enrollment count date
 - This assumes the students do not break their enrollment with the district (i.e., if the student withdraws from the during the current school year prior to the pupil enrollment count date--with the intention of leaving the district--and re-enrolls within 30 days following the pupil enrollment count date, the student is not eligible for funding)
 - *Exception:* Students who are only enrolled in, and taking, postsecondary courses off-site at the college

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**Funding Requirement:
Transfer Enrollment Exceptions**

Students enrolling after the pupil enrollment count date, but before the end of the 11-day count period, may be eligible for funding if they meet one of the transfer enrollment exceptions:

- Within-District Transfers
- Within-State Transfers
- Out-of-State Transfers

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**Documentation:
Enrollment and Attendance**

For every student, the district must provide documentation showing the student was enrolled with the district as of the pupil enrollment count date (or within the count window if a transfer enrollment exception) and met the attendance requirements (attended on the count date, both sides of the count date, or before the end of the count window if a transfer enrollment exception)

Examples of documents include, but are not limited to:

- Student Information System Reports
 - Enrollment History, Attendance Registers, Detailed Period Attendance Reports, etc.)
- Enrollment documentation completed by parent/guardian, in-class assignments, lunch records, office/class sign-in/out sheets, etc.

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**Funding Requirements:
Scheduled Instructional Hours**

For most student/course types, funding level eligibility is based on scheduled teacher-pupil instruction and contact time during the semester of the pupil enrollment count date

- Part-time funding: 90, but less than 360, hours
- Full-time funding: 360+ hours

Exceptions: preschool students, students taking postsecondary courses, etc.

Districts must provide student schedules for all secondary students (generally grades 6-12)

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Calendar and Bell Schedule Calculations

Calendar and bell schedule calculations should be conducted by districts/schools to determine, for each secondary school, the number of courses necessary for part-time or full-time funding

Appendix C of the Student October Count Audit Resource Guide provides examples of how to conduct each of these calculations

Districts can also reach out to the School Auditing Office for assistance in completing these calculations for funding determination



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Postsecondary Courses

Funding determination for students taking postsecondary courses depends on the type of school and/or program:

- ASCENT/CE:
 - Part-Time Funding = 3-11 semester college credits
 - Full-Time Funding = 12+ semester college credits
- Early College/Dropout Recovery Students
 - Part-Time Funding = 3-6 semester college credits
 - Full-Time Funding = 7+ semester college credits

Students may also be eligible for full-time funding if they combine:

- Part-time based on scheduled teacher-pupil instruction and contact time (i.e., 90+ hours)

AND

- Part-time based on postsecondary credit hours (i.e., 3+ credit hours)

*Attendance verification for postsecondary courses completed off-site at the college is not necessary. Therefore, students who are ONLY taking postsecondary courses off-site at the college (i.e., not taking any other type of course) do not need attendance verification. However, districts must provide attendance verification for all students (taking any other course type)



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**Funding Requirements:
Contractual Education Students**

Contractual education student refers to any student for whom the district is contracting with another entity to provide all, or a portion, of a student's educational services. Examples of entities with whom a district may be contracting include, but are not limited to:

- Colleges
- Other Districts
- BOCES
- 3rd Party Educational Vendors



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Funding Requirements: Contractual Education Students

Districts can only submit students for funding for whom they are incurring the cost to educate (i.e., basic educational costs, not just special education services). If a district is not incurring the cost to provide all of a student's educational services, it can only use the services for which it is paying when determining funding eligibility.

General audit documentation for contractual education students includes, but is not limited to:

- Agreement between the district and entity
• Tuition payment verification from the district to the entity
• Enrollment/attendance/schedule documentation from entity including calendars and bell schedules, as applicable



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Audit Process: Highlights

- Audit Process Webpage: http://www.cde.state.co.us/cdefinance/auditunit_process
• All districts and CSI are subject to a compliance audit for all funded pupil counts
• Districts are audited every 1-3 years depending on their size and known data reporting issues
• Each district has an audit Syncplicity folder
 - Naming convention: district code, district name, Audit, FAST
 - Assigned to all audit contacts at the district (pupil count, at-risk count, duplicate count, transportation CDE-40) as well as the superintendent and business official
 - Contains 5 subfolders: At-Risk Count, Audit Report, Duplicate Count, Pupil Count, Transportation_CDE40
 - Each of these folders include additional subfolders for identified fiscal or count years. For example: October 2019



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Audit Process: Audit Syncplicity Folders

- Districts are encouraged to upload all audit documentation at the end of each data submission (mid- to late November)
• Because documentation is provided electronically, districts should have processes in place to collect/gather all documentation in electronic format. Whenever possible, districts should save PDF documents generated directly out of the district's SI System
• The School Auditing Office would prefer that within the corresponding count year in the "Pupil Count" subfolder (example: October 2019), each school and program have its own subfolder with corresponding calendars, bell schedules, attendance registers, detailed period attendance (if applicable) and student schedules
 - Additional folders may be appropriate for the various unique student and/or program types. For example, a subfolder that contains all concurrent enrollment invoices evidencing tuition and credit hours by student



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Sample District Audit Syncplicity Folder

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Sample District Audit Syncplicity Folder: Pupil Count Subfolder

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Sample District Audit Syncplicity Folder: School Subfolder

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Audit Process Overview

- Engage District for Audit**
 - Superintendent is notified that district is due for a compliance audit
- Schedule District for Audit**
 - All district audit contacts are notified by email that the district has been engaged for audit. This email will contain a deadline by which audit documentation must be uploaded to Symplivity
 - If audit documentation was previously uploaded, no immediate action is required by the district audit contact
- Conduct initial review of all audit documentation**
 - School Auditing Office staff will review all audit documentation uploaded by the district
- Request additional audit documentation (if necessary)**
 - School Auditing Office staff will provide a request for additional documentation (known as "Exception Lists") as needed for students with incomplete documentation
- Draft Audit Report**
 - School Auditing Office staff will draft the initial audit report detailing audit findings and/or exceptions identified during the audit review
 - All draft audit reports are reviewed prior to being issued to the district
 - After the review process, the draft audit report will be uploaded to the "Audit Report" subfolder found in the district's audit Symplivity folder
 - An email will be sent to the district's Superintendent and all district audit contacts letting them know the draft audit report is available to review
 - The district will have 30 days to review the draft, submit additional documentation for consideration, and request clarification prior to the audit being finalized
- Finalize Audit**
 - Hard copy final audit reports, along with an invoice or notification of payment (as applicable), will be mailed to the district's Superintendent

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Contact:

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