



COLORADO
Department of Education

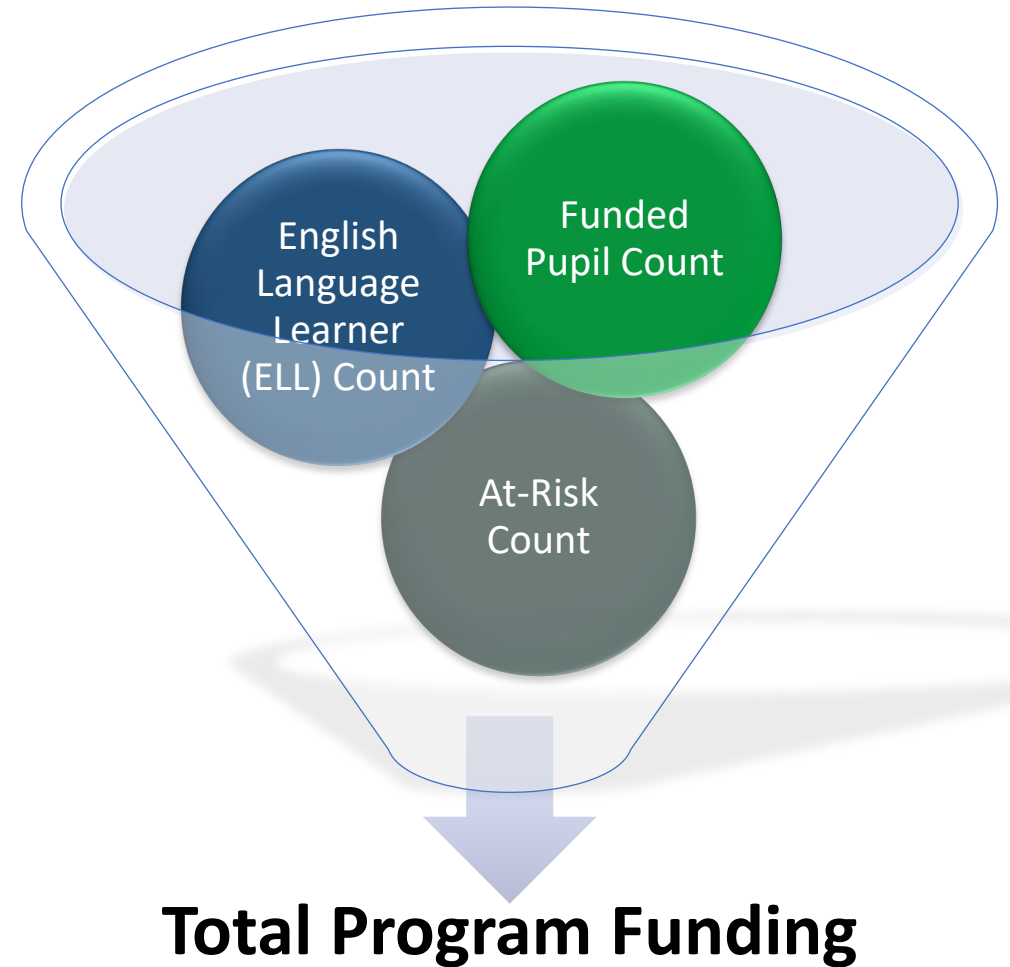
Introduction to the Student October Count Audit Resource Guide

August 1, 2024

Introduction

Funded Student Counts

- The primary funding source for Colorado public school districts comes from the School Finance Act of 1994, as amended which outlines requirements for calculating “Total Program” funding amounts.
- As outlined in this Act, Colorado funds its public-school districts based on a 1-day membership count (i.e., **the pupil enrollment count date**).
- The Colorado Department of Education uses the data submitted by districts during the [Student October Snapshot](#) to determine the funded counts which are used to calculate the districts’ Total Program funding.
- Funding requirements are outlined in [1 CCR 301-39](#) and required audit documentation is described in the [2024 Student October Count Audit Resource Guide](#).



- Administers the School Finance Act of 1994, as amended, to determine district funding from both local share and state share (i.e., **Total Program** funding) for every district.
- Ensures state share funding is distributed monthly per statute, assists districts with mill levy calculations and certification to local counties for accurate local share and provides technical assistance for understanding of the state's funding formula.
- Contact Information:
 - Main [School Finance Office website](https://www.cde.state.co.us/cdefinance): <https://www.cde.state.co.us/cdefinance>
 - School Finance Program Director: Tim Kahle (kahle_t@cde.state.co.us)

- Publishes the annual Student October Count Audit Resource Guide.
- Provides technical guidance and support to districts throughout the Student October Count data submission process related to funding eligibility requirements and corresponding audit documentation.
- Conducts annual audit reviews, and any subsequent expanded audits, of all funded counts used in determining a district's Total Program funding.
- Contact Information:
 - Main [School Auditing Office website](https://www.cde.state.co.us/cdefinance/auditunit): <https://www.cde.state.co.us/cdefinance/auditunit>
 - [Pupil Count](https://www.cde.state.co.us/cdefinance/auditunit_pupilcount) website: https://www.cde.state.co.us/cdefinance/auditunit_pupilcount
 - Email: audit@cde.state.co.us
 - Audit Manager: Rebecca McRee (mcree_r@cde.state.co.us)


Pupil Count Audit Website and Supplemental Resources

Pupil Count (Audit) Website

Pupil Count

SCHOOL AUDITING OFFICE

Pupil Count




2024 Count Date: Tuesday, October 1

Summary

Each year all public school districts and facilities 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, including information regarding students' funding eligibility as outlined in the Public School Finance Act of 1994, as amended (22-54-101, C.R.S.). The Colorado Department of Education collects these data through the Data Pipeline system with the Information Management Services (IMS) unit of CDE overseeing the collection.

The Student October Count is based on a one (1) day membership count in which districts are asked to report all students who are actively enrolled and attending classes through their district on that date. While the submission should only include those students who meet the membership and scheduling requirements as of the pupil enrollment count day, the actual submission process begins in September and closes mid-November. Districts should refer to the Student October Count data submission documentation distributed by the IMS unit at CDE for further information regarding the actual submission process and data element definitions.



Upcoming Student October Count Webinars

Resource Guides

2024-2025 Student October Count Audit Resource Guide (PDF) NEW!

- 2023-24 Duplicate Count Training and Scenario Webinar (PPT) (Recording)
- Duplicate Count Process Overview on Vimeo (00:15:09)
- Duplicate Count Documentation Quick Reference (PDF)
- Audit Resource Guide Duplicate Count Appendix (PDF)
- Syncplicity Instructions (PDF) (View training recording)

Annual Audit Review Resources

Beginning with the 2024 Student October Count data collection, the School Auditing Office is changing its approach to the required compliance audits. Refer to the following documents for more information:

- Annual Audit Review Process (PDF) NEW!
- Pupil Count Audit Questionnaire AUD-110 Form (DOC) NEW!

For information regarding the compliance audit process for Student October Counts through the 2023-24 school year, refer to the [Audit Process through 2023-24](#) document.

School Auditing Office

At-Risk Count

English Language Learner Count

Pupil Count

Transportation

Training and Office Hours

Contact Us

Capital Construction Unit

Office of Grants Program Administration

School Nutrition Unit


School Transportation Unit

About Us

Contact Us

Learn More

Financial Information on schools and districts throughout Colorado. [Learn more about financial transparency.](#)

 Financial Transparency

Supplemental Resources

Some forms recommended by the School Auditing Office may contain personally identifiable information of students and districts should take additional precautions. Local education agencies must use secure means when sending Personally Identifiable Information (PII) to CDE. If transferring PII between districts, schools, or with other parties, 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, please visit the [Data Privacy and Security](#) website or contact [CDE's Data Privacy Office](#).

Audit Forms (Required)

- [Detention Center Notification \(AUD-101 Form\)](#) (DOC) **UPDATED**
- [Compliance Assurances for Contracted Services \(AUD-108 Form\)](#) (DOC) **UPDATED 7/17/24**
- [Confirmation of Part-Time Funding Eligibility Form \(AUD-109 Form\)](#) (DOC) **NEW!**
- [Pupil Count Audit Questionnaire AUD-110 Form](#) (DOC) **NEW!**

Audit Forms and Processes (Optional)

- [Instructions for Applying for an Alternative Count Date](#) (PDF) **UPDATED**
- [Brick-and-Mortar Affidavit of Colorado Residency Sample](#) (PDF) **NEW!**
- [Instructions for Applying for Alternative Attendance for Independent Study Courses](#) (PDF) **NEW!**
- [Pupil Count Document Checklist](#) (PDF) **NEW!**
- [Out of State Transfer Enrollment Eligibility Sample Form](#) (DOC) **NEW!**
- [Online Signature Guidance](#) (PDF) **UPDATED**

Instructional Hours

- [School District Calendar and Instructional Hours Guidance](#) (PDF) **UPDATED 07/08/24**

Internal CDE Resources

- [Approved Facilities List](#)
- [Online Schools and Programs List](#)
- [Online Authorizer Assurance Form](#)
- [Online Affidavit of Colorado Residency \(Proof of Residency\)](#)
- [ASCENT Program Information and Requirements](#)
- [Concurrent Enrollment Program Information and Requirements](#)
- [Data Pipeline Student October Snapshot](#)
- [Gifted and Talented Programs](#)
- [Gifted and Talented Advanced Learning Plan Handbook](#) (PDF)
- [Information about Individual Education Programs \(IEPs\)](#)

Rules

- [Rules for the Administration of Colorado Online Programs](#) (PDF)
- [Rules for the Administration of the Public School Finance Act of 1994](#) (PDF)

Student October Count Audit Resource Guide



- The 2024 version of this [Guide](#) was posted on or about July 1, 2024.
- **Outlines and describes all funding and audit documentation requirements.**
- 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.
- Information about these changes can be found in the “Summary of Changes” section found at the end of the Guide (pages 109-110).

2024 Student October Count Audit Resource Guide



COLORADO
Department of Education

2024 Student October Count Audit Resource Guide Fiscal Year 2024-2025

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)

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Effective July 1, 2024

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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.

[Colorado Revised Statutes](http://www.lexisnexis.com/hottopics/colorado/) <http://www.lexisnexis.com/hottopics/colorado/>
[Code of Colorado Regulations](http://www.sos.state.co.us/CCR/Welcomes.do) <http://www.sos.state.co.us/CCR/Welcomes.do>



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Student October Count Audit Resource Guide Changes



Summary of Changes

- To the How to Utilize the Guide section, added "Limitations" as a new section type
- To the Enrollment Requirements section, added language concerning SB24-048
- To the Enrollment Funding Eligibility section, a requirement was added that schools be authorized to serve students in their respective grades
- To the Enrollment Funding Eligibility section, a requirement was added that for students whose physical presence is not regularly required at a public school, proof of Colorado residency will be required
- Direct Teacher-Pupil Instruction section has been added and "direct teacher-pupil instruction" has been defined
- Alternative Teacher-Pupil Instruction section has been added and "alternative teacher-pupil instruction" has been defined
- The definition of "semester" for the purpose of funding level calculations has changed
- To the Instructional Time Calculations and Restrictions documentation, modified the requirement for bell schedule documentation
- To the Instructional Time Calculations and Restrictions documentation, added a requirement that the district provide a transcript or explanatory note for some part-time students
- To the Instructional Time Calculations and Restrictions documentation, added a requirement to include the Catalog of Courses Using Alternative Education
- To the Instructional Time Calculations and Restrictions requirement section, added a documentation requirement for validating schedules
- Added Alternative Teacher-Pupil Instruction section
- To the Alternative Teacher-Pupil Instruction Courses section, added a proof of Colorado residency requirement that students who do not regularly attend on-site
- Blended Learning courses have been included as alternative instruction
- Independent Study courses have been included as alternative instruction
- To the Independent Study Courses section, added a proof of Colorado residency requirement that students who do not regularly attend on-site
- Supplemental Online courses have been included as alternative instruction
- To the Supplemental Online Courses section, added a proof of Colorado residency requirement that students who do not regularly attend on-site
- Work-Based Learning courses have been identified as alternative instruction
- To the Work-Based Learning Courses section, added a proof of Colorado residency requirement that students who do not regularly attend on-site
- To the ASCENT section, a documentation requirement that includes a college transcript demonstrating programmatic requirements were met
- To the ASCENT section, added language concerning SB24-18.
- To the Concurrent Enrollment section, added language concerning SB24-188
- To the Dropout Recovery section, added language concerning the evaluation of courses beginning with the 2025-2026 year
- To the Contractual Education section, added school handbook to documentation requirements.
- To the Contractual Education section, added a documentation requirement for the Annual Assurances of Statutory Compliance for Contracted Services
- To the Detention Center section, modified the attendance documentation requirement



- To the Detention Centers section, added documentation requirements for students for whom the district of attendance and district of residence are the same
- To the Facility Schools section, added a documentation requirement for an enrollment history for students placed short-term
- Added Home-school Enrichment Program section
- To the ILOP section, added language clarifying that the ILOP exception to the scheduled hours requirement only applies to students in their first 4 years of high school
- To the ILOP section, added language clarifying how students in ILOP courses will be evaluated for funding after their first four years of high school
- To the Online Schools and Programs section, added language clarifying schedule validation may be necessary to ensure students participate in each semester course
- The guidance for Online Schools and Programs to determine an instructional time equivalency has been updated
- The requirements for Transfer Enrollment Exception students arriving from out of state have changed
- To the Transition Students section, added language concerning SB24-188
- To Appendix A, the Methods for Determining Instructional Time Hours section has been added
- To Appendix A, the Definitions section has been added
- To Appendix A, the Conducting a Calendar Calculation section has been updated to reflect the new definition for length of a semester
- To Appendix A, the Conducting a Calendar Calculation section has been updated to reflect the new definition for length of a semester
- To Appendix A, the Conducting a Calendar Calculation section has been updated to reflect the approach to calculating "lost" minutes
- The Preschool Students section of the guide has been removed.
- The Blended Learning Initiative pilot has ended; therefore, guidance related to this pilot has been removed from the Guide.



Review of the 2024 Student October Count Audit Resource Guide

- General funding requirements
- Alternative Teacher-Pupil Instruction Courses
- Post-Secondary Courses and Programs
- Unique Schools and Programs
 - Contractual Education
- Unique Student Types
- Appendices