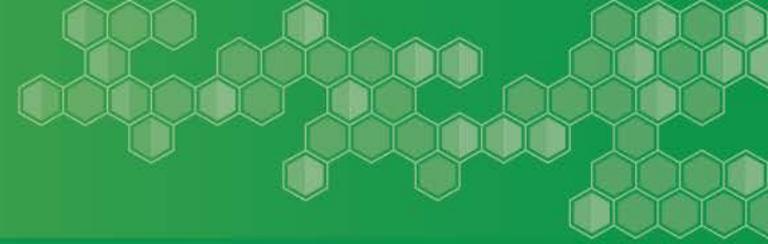




COLORADO
Department of Education

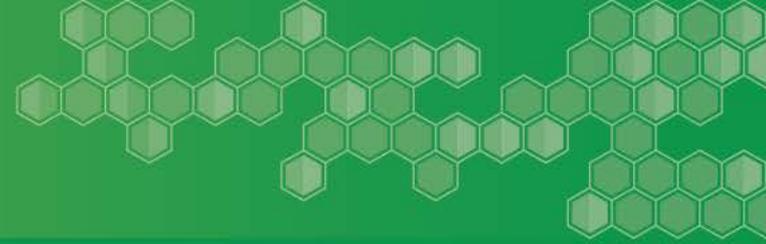
2020 Student October Count:
Introduction to Funding and Audit
Documentation Requirements

School Auditing Office

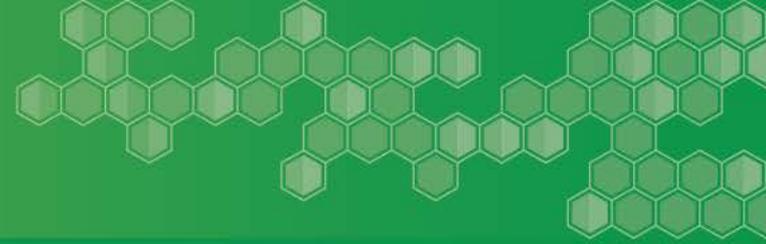


The goals of today's webinar are to:

- 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
- Provide an overview of the audit process



- 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
 - Duplicate Count Process
- Resources
 - School Auditing Office Website
 - Student October Count Audit Resource Guide
 - CDE Policy on Instructional Hours and Attendance for the 2020-21 Academic Year
 - FAQ for the CDE Policy
 - Addendum to the Student October Count Audit Resource Guide
- General Funding and Audit Documentation Requirements
- Audit Process
- Contact Information



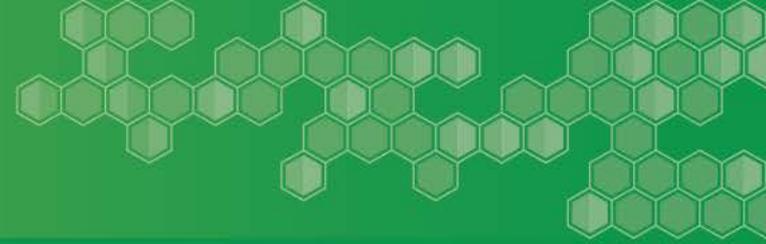
- The Public School Finance Act of 1994 and the accompanying rules describe the funding formula and the requirements for pupils to be included in a district's funded pupil count.
- Funding under this act includes general per pupil funding calculation for each student at the district, plus funding for: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

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

Student October Count Data Submission



All public school districts and CSI participate in the Student October Count data submission each year

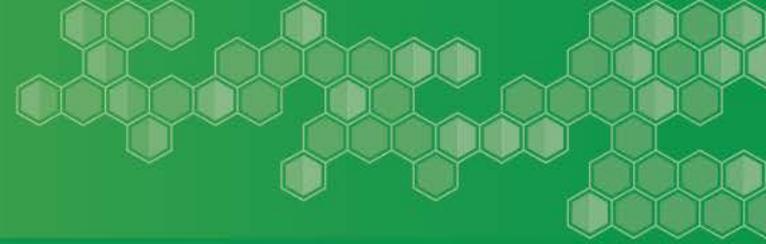
- Submission opens in late August and wraps up in late November following the duplicate count.
- All student level data reported in this data submission should reflect what was true as of the pupil enrollment count date:

Thursday, October 1, 2020

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

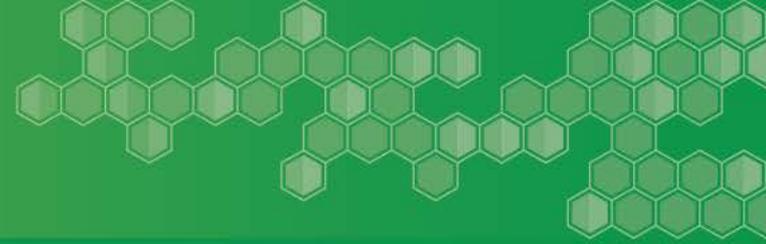
- The primary purpose of this data collection is to obtain required student-level data necessary to determine each district's total per pupil and at-risk funding.
- This data is submitted through the Data Pipeline:
 - Student Interchange Files (Demographic and School Association)
 - Student October Snapshot



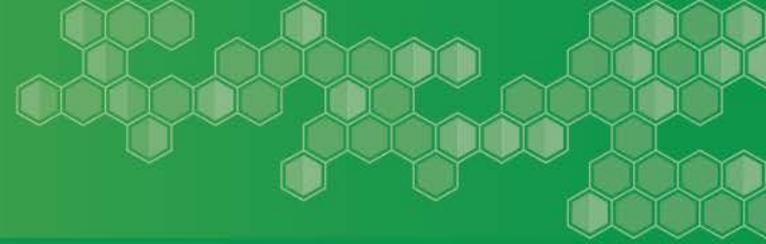


The Student October Count Snapshot contains dozens of fields that pull from both student interchange files.

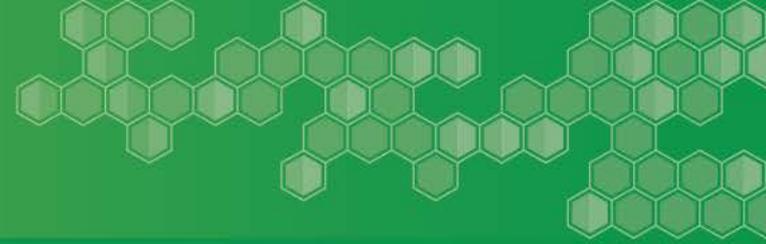
| Fields used to determine per pupil and at-risk funding are: | Additional fields used by the School Auditing Office to identify various student types include: |
|---|--|
| <ul style="list-style-type: none">• District_Code• SASID• Entry_Grade_Level• Pupil_Attendance_info• Public_School_Finance_Status• Free_Reduced_Lunch• At_Risk_Funding (internal flag determined by CDE) | <ul style="list-style-type: none">• SPED_Student• SPED_Transition• Expelled_Education• Attends_HSED_Program• Country_Parents_Residence• Post_Secondary_Program_1• Home_Based_Education• NonSchool_Program |



- When reporting data in the Student October Count data submission, it is very important that districts have processes in place to ensure accurate reporting of all data fields, especially those used for determining funding
- Under- or overreporting of the funded pupil and/or at-risk counts may result in:
 - Significant audit findings for the district
 - (i.e., the district owing money back to CDE or not receiving all eligible funds prior to audit)
 - This may impact both the current and subsequent school years
 - Impact on funding for districts across the state of Colorado



- Once all districts have submitted their error-free October Count Snapshot file (on or about 11/10), the Data Services Unit runs a cross-LEA (i.e., duplicate count) process.
- This process checks to ensure that no students have been submitted for more than the allowable funding across all districts.
- The following rules apply UNLESS a given student meets specific exception criteria which would allow for more/less funding:
 - Students in grades K-12 cannot exceed a total of 1.0 FTE
 - Home-School students (regardless of grade level) cannot exceed a total of 0.5 FTE
 - Preschool students are not eligible for funding
 - Exceptions: preschool students who are funded with a CPP or ECARE position, or are receiving services as outlined in an IEP
 - Funding usually does not exceed 0.5 FTE



For more information regarding the duplicate count process, please review the following resources:

- Appendix F of the Student October Count Audit Resource Guide
- Webinar Training/Overview:
 - *Data Pipeline Duplicate Count Process and Submission*
 - October 28, 2020 at 10am
 - <http://www.cde.state.co.us/datapipeline/studentoctobertrainingtimeline2020>

Resources: School Auditing Office's Website

<http://www.cde.state.co.us/cdefinance/auditunit>

School Auditing Office Overview

About Us

This office performs compliance audits as required by the Public School Finance and Public School Transportation rules and law. The office provides technical guidance and support throughout the pupil count and transportation data submissions to assist districts prior to finalizing submissions. The School Auditing Office is part of the School Finance Unit within the School Finance and Operations Division.

Useful Documents

- [School Auditing Office Audit Process \(PDF\)](#)
- [Audit District Contact Form \(DOC\)](#)
- [Syncplicity Instructions \(DOC\)](#)



School Auditing Office

[At-Risk / Free Lunch Count](#)
[Pupil Count](#)
[Transportation](#)
[Training Schedule](#)
[Contact Us](#)

[Capital Construction](#)

[Grants Fiscal](#)

[School Nutrition \(OSN\)](#)

[School Transportation](#)

[About Us](#)

[Contact Us](#)

Pupil Enrollment Count Date and Mileage Count Date

2020/2021 Pupil Enrollment & Mileage Count Dates

| Count Date | Date |
|--|---------------------|
| Official Date | Thursday, October 1 |
| For Preschool Program Using the Nov. 1 Pupil Enrollment Count Date | Monday, November 2 |

http://www.cde.state.co.us/cdefinance/auditunit_trainings

School Auditing Office 2020 Trainings

Where to Meet

[Join the School Auditing Office meeting room here \(Link\)](#)

Conference line: 866-408-1178



Office Hours/Q&A:

Every Tuesday 10-10:30 AM from August 18, 2020 - December 1st, 2020

Call into the webinar meeting room at any time during our informal office hours to bring your questions directly to Auditing Office staff and listen in on questions from other districts

Audit Trainings

- **What's New for October Count 2020:** October Count Audit Resource Guide and Addendum
 - July 22nd, 2020 (1-2 PM) - [View recording \(link\)](#)
 - Review updates, clarification, and changes to the Audit Resource Guide for 2020
 - Review the Addendum to the Audit Resource Guide addressing remote learning specific to public health and safety concerns for 20/21
- **Student October Overview** for New District Data Respondents/Audit Contacts
 - July 28th, 2020 (10-11:30 AM)
 - Introduction to funding and documentation requirements for Student October Count
- **FY19-20 Transportation Webinar**
 - July 28th, 2020 (2-3PM)
 - Overview of CDE-40 reporting and transportation documentation requirements
- **Preparing for Audit**
 - August 6th, 2020 (1-2 PM)
 - Overview of School Auditing Office Resources, Syncplicity folders, and the audit process
- **Free & Reduced-Price Lunch Reporting and October Count**
 - September 16, 2020 (2-3 PM)
 - Presented in collaboration with the School Nutrition office
 - Overview of funding and documentation requirements for free and reduced-price lunch reporting
- **More dates to come!**



Resources: At-Risk/Free Lunch Count Webpage

http://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced

Resource Guides

- [At-Risk/Free Lunch Count Audit Resource Guide for 2020 \(PDF\)](#)
 - [At-Risk Data Validation Best Practices](#)
- [At-Risk/Free Lunch Count Audit Resource Guide for 2019 \(PDF\)](#)
- [At-Risk/Free Lunch Count Audit Resource Guide for 2018 \(PDF\)](#)
- [At-Risk/Free Lunch Count Audit Resource Guide for 2017 \(PDF\)](#)

Audit Documentation

- [At-Risk/Free Lunch Count Audit Questionnaire \(DOC\)](#)
- [At-Risk/Free Lunch Count Documentation Quick Reference \(DOC\)](#)

Trainings

[Click here to view the School Auditing Office's upcoming trainings and recorded webinar trainings \(link\).](#)

Internal CDE Resources

- [Office of School Nutrition](#)

Supplemental Resources

Forms

- [Family Economic Data Survey for 2020-2021 - English \(.docx\)](#)
- [Family Economic Data Survey for 2020-2021 - Spanish \(.docx\)](#)
- [Family Economic Data Survey Instructions 2020-2021 - English \(.docx\)](#)
- [Family Economic Data Survey Instructions 2020-2021 - Spanish \(.docx\)](#)
- [Family Economic Data Survey Family Friendly 2020-2021 Instructions - English \(.docx\)](#)
- [Family Economic Data Survey Family Friendly 2020-2021 Instructions - Spanish \(.docx\)](#)
- [2020-2021 FEDS Determining Official Processing Instructions \(PDF\)](#)

Please contact Rebecca McRee (mcree_r@cde.state.co.us) if an alternate version of any of these documents is needed.

Resources: Pupil Count Webpage

http://www.cde.state.co.us/cdefinance/auditunit_pupilcount

Resource Guides

[Student October Count Audit Resource Guide 2020 UPDATED 07/21/2020 \(PDF\)](#)

- [Addendum to the Audit Resource Guide](#)

[CDE Policy on Instructional Hours and Attendance for the 2020-21 Academic Year](#)

- [FAQ for CDE Policy](#)

- [Student October Count Audit Resource Guide 2019 \(PDF\)](#)
- [Student October Count Audit Resource Guide 2018 \(PDF\)](#)
 - [Retained Kindergarten Students Memo - October 24, 2018](#)
- [Student October Count Audit Resource Guide 2017 \(PDF\)](#)

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 you send PII via a secure method. For example, an encrypted email, a secure file sharing tool like Syncplicity, or including the PII in a password protected document. If you have questions, contact CDE's Data Privacy Office at dataprivacy@cde.state.co.us.

Forms

- [Detention Center Notification_AUD 101 Form](#)
- [Online Authorizer Assurance Form](#)
- [Sample Affidavit of Colorado Residency \(Proof of Residency\)](#)
- [Sample Students Transferring to New District on or Before Count Date](#)
- [Sample Students Transferring to New District with Alternative Count Date](#)

Audit Documentation

- [Pupil Count Audit Questionnaire \(DOC\)](#)
- [Pupil Count Document Checklist \(PDF\)](#)

Instructional Hours

- [Instructional Hours Resource Guide \(PDF\)](#)

Trainings

[Click here to view the School Auditing Office's upcoming trainings and recorded webinar trainings \(link\)](#)

Internal CDE Resources

- [Approved Facilities List](#)
- [Approved Online Schools and Programs](#)
- [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 Guidelines \(PDF\)](#)
- [Information about Individual Education Programs \(IEPs\)](#)

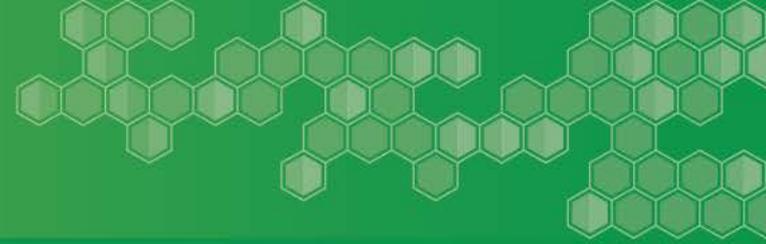
Rules

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



Resources:

Student October Count Audit Resource Guide



- Describes the general funding requirements and corresponding audit documentation for every student
 - Districts are encouraged to be most familiar with the first 15 pages of the guide (general funding requirements and corresponding audit documentation), as well as Appendices C and F.
- Identifies various “unique” student types, courses, schools, and programs that are:
 - Exceptions to the general funding rule(s), and/or
 - Variations in the type of audit documentation necessary to evidence funding eligibility
- There are approximately 24 different unique student types, courses, schools, and programs discussed in the Audit Resource Guide, beginning on page 17.
- Link to Audit Resource Guide:

http://www.cde.state.co.us/cdefinance/2020_student_october_resource_guide



Student October Count Audit Resource Guide: Cover Page and Table of Contents



COLORADO
Department of Education

2020 Student October Count Audit Resource Guide Fiscal Year 2020-2021

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)

By:

Colorado State Board of Education
School Finance and Operations Division

Katy Anthes, Ph.D. Commissioner of Education
Jennifer Okes Chief Operating Officer

School Auditing Office

Rebecca McRee Supervisor
Jessica Oxton Auditor
Adam Van Alstyne Auditor

Effective July 8, 2020
***Updated July 21, 2020**

***This Guide was updated July 21, 2020. Refer to "Summary of Changes for Fiscal Year 2020-2021" for details.**

See the "Addendum to the 2020 Student October Count Audit Resource Guide" for specific information related to remote learning implemented due to public health and safety measures as a result of the COVID-19 pandemic.

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 types, courses, schools, and program types. The individual sections are not meant to stand alone or to contradict or supersede the general sections of the Guide.

201 E. Colfax Ave., Denver, CO 80203; 303-866-6600; www.cde.state.co.us
Colorado Revised Statutes, www.lexisnexis.com/hottopics/colorado/
Code of Colorado Regulations, www.sos.state.co.us/CCR/Welcome.do



Student October Count Audit Resource Guide

Table of Contents

| | |
|--|----|
| Statutory Authority..... | 1 |
| Data Privacy and Security..... | 1 |
| Table of Authorities – in brief..... | 2 |
| Resource Guide Introduction and Overview..... | 3 |
| Pupil Enrollment Count Date..... | 5 |
| ▶ Introduction to Funding Requirements..... | 7 |
| Enrollment Eligibility..... | 8 |
| Attendance Eligibility..... | 10 |
| Scheduled Teacher-Pupil Instruction and Contact Hours..... | 12 |
| ▶ Unique Students, Courses, Schools, and Programs..... | 16 |
| ASCENT..... | 17 |
| Blended Learning Courses..... | 19 |
| Concurrent Enrollment Students..... | 21 |
| Contractual Education Students..... | 24 |
| Detention Center Students..... | 25 |
| Dropout Recovery Students..... | 27 |
| Early College Students..... | 29 |
| Expelled Students..... | 31 |
| Facility Students..... | 33 |
| ▶ First Grade Students (Under the Age of 6)..... | 35 |
| Foreign Exchange Students..... | 36 |
| Home-Bound Students..... | 37 |
| Home-School Students..... | 39 |
| High School Equivalency Diploma Students..... | 41 |
| Independent Study Courses (Off-Site)..... | 43 |
| ▶ Innovative Learning Opportunities Program (Pilot)..... | 44 |
| Kindergarten Students – Special Circumstances..... | 47 |
| ▶ Online Schools and Programs..... | 50 |
| Preschool Students..... | 56 |
| PTECH Schools and Programs..... | 59 |
| Supplemental Online Courses..... | 61 |
| Transfer Students (Enrollment Exceptions)..... | 63 |
| Transition Students (18-21 Year Old Services)..... | 65 |
| Truant Students..... | 67 |
| Work-Based Learning Experience Courses..... | 69 |
| Appendix A: Sampling Process..... | 72 |
| Appendix B: Acronyms..... | 73 |
| Appendix C: Calendar and Bell Schedule Calculation..... | 74 |
| Appendix D: Transfer Exception Scenarios..... | 82 |
| Appendix E: Data Submission Codes Used to Identify Funded Student Types..... | 86 |
| ▶ Appendix F: Duplicate Count..... | 88 |
| ▶ Summary of Changes for Fiscal Year 2020-2021..... | 94 |



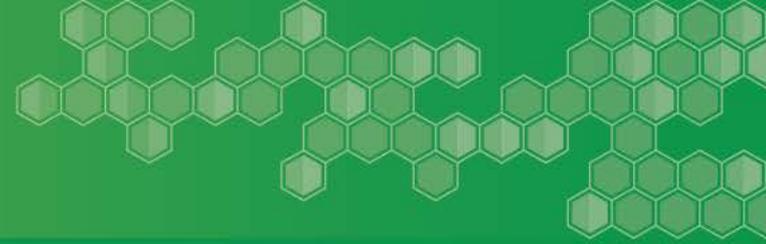
Student October Count Audit Resource Guide: Appendix E

| Appendix E: Data Submission Codes Used to Identify Funded Student Types | | | | |
|---|--|--------------------------|----------|---|
| Student Type | Field | Student Interchange File | Value | Comment |
| ASCENT | Postsecondary Program | Demographics | 01 | ASCENT students funded with a new current year ASCENT slot |
| ASCENT | Postsecondary Program | Demographics | 09, 10 | ASCENT students funded with carry forward ASCENT slot from prior school year |
| Concurrent Enrollment | Postsecondary Program | Demographics | 02 | Students enrolled in concurrent enrollment courses (and not participating in the ASCENT program) |
| Contractual Education | Non-School Program | School Association | 03, 04 | Students for whom the district is paying tuition to another entity to provide educational services |
| Detention Center | School Code | School Association | Many | Use valid detention center code in school code field. Or 0006 if your district is authorized to use this code |
| Dropout Recovery | Postsecondary Program | Demographics | 08 | Students participating in a dropout recovery program offered exclusively at a community college |
| Early College | Postsecondary Program | Demographics | 07 | Early college students who are enrolled in postsecondary courses. |
| Expelled | Expelled Education | School Association | 1 | Students receiving services through a program established for expelled students |
| ►First Graders Under Age 6 (submitted for full-time funding) | N/A | N/A | N/A | Starting with the 2020-2021 school year, these students no longer need to be identified |
| Foreign Exchange | Country of Parent's Residence for Non-Residence Students | School Association | <> "000" | Any value other than "000" |
| Home-School | Home Based Education | School Association | 1 | Home school students receiving some educational services through the district |
| HSED | Attends District Funded HSED Program | Demographics | 1 | Students enrolled in a high school equivalency degree (HSED) program |

| Student Type | Field | Student Interchange File | Value | Comment |
|---|--|--------------------------|----------------|--|
| ►Independent Study Students | N/A | N/A | N/A | This field was removed from the interchange file starting with the 2020-2021 school year. |
| ►Innovative Learning Opportunities Program (ILOP) (Pilot) | Innovative Learning Opportunities Pilot | School Association | 1 or 2 | Any student with an ILOP value of 01 or 02 |
| Kindergarten (Eligible for Full-time Funding) | Entry Grade Level and Public School Finance Status | School Association | | Any student with (1) a grade level of 006 or 007, and (2) a funding code of 80, 91 or 92 |
| Kindergarten (Under the Age of 5) - submitted for part-time funding | Entry Grade Level and Student Date of Birth | School Association | | Any student with (1) a grade level of 006 or 007, (2) a funding code of 82, 94, 95 and (3) is under the age of 5 as of the pupil enrollment count date |
| Online Schools | Public School Finance Funding Status | School Association | 91, 92, 94, 95 | Students primarily enrolled in an approved or acknowledged multi-district or single-district online school. |
| Online Program - Single-District Online | Non-School Program | School Association | 01 | Students who are primarily enrolled in a CDE acknowledged single-district online program |
| Preschool | Entry Grade Level | School Association | 004 | Any student with (1) a grade level of 004 and (2) a funding code of 64, 81, 83, 84 |
| PTECH Schools and Programs | Postsecondary Program | Demographics | 15 | Students attending a PTECH school or program in their first 4 years of high school (Years 1-4) |
| PTECH Schools and Programs | Postsecondary Program | Demographics | 16 | Students attending a PTECH school or program in their fifth or sixth year of high school (Years 5-6) |
| Transition | Special Education Transition | Demographics | 1, 2, 3, 4 | Any value other than "0" |



Pupil Enrollment Count Date



As mentioned, state funding for public school districts in Colorado is based on a one-day membership count date

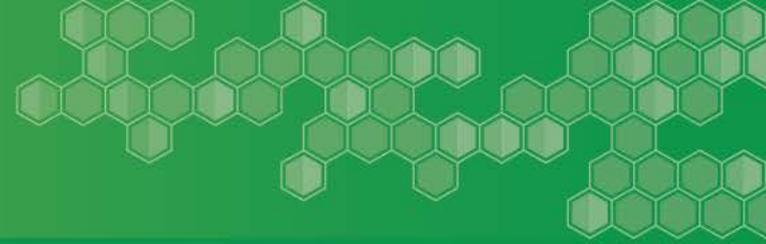
For the 2020/2021 school year, count day is:

Thursday, Oct. 1, 2020

The 11-day count period is the 5 school days preceding the pupil enrollment count date, the pupil enrollment count date, and the 5 school days following the pupil enrollment count date.

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

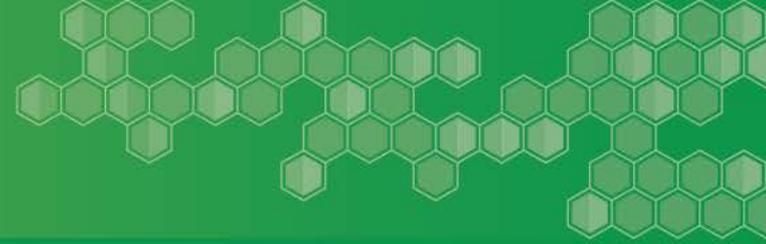
- The 11-day count period will vary by district depending on the district calendar that is adopted by the local board of education.
- This 11-day count period will be the same for all students at a given district, unless the district has requested and been granted an alternative count date (or count window) for a given school within the district.



Across the State of Colorado:

- Students in grades K through 12 are eligible for a maximum of full-time funding (1.0 FTE).
- Home-school students (regardless of grade level) are eligible for a maximum of part-time funding (0.5 FTE).
- Preschool students are not allowed to be submitted for funding UNLESS they are:
 - Funded with a CPP and/or ECARE position, or
 - Receiving services outlined in an Individualized Education Program (IEP)

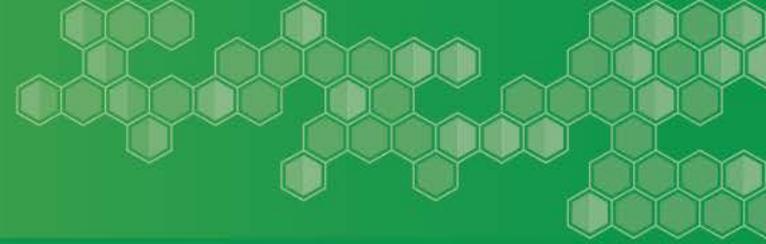
Funding Requirements: Pupil Enrollment Count Date



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

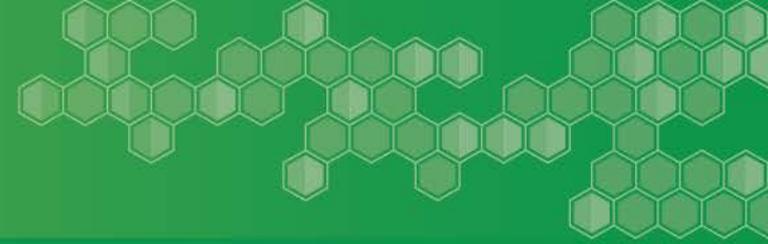
For all students submitted for funding, the district must be prepared to provide documentation to support funding eligibility (general and any applicable exceptions).



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*

Funding Requirements: Attendance



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

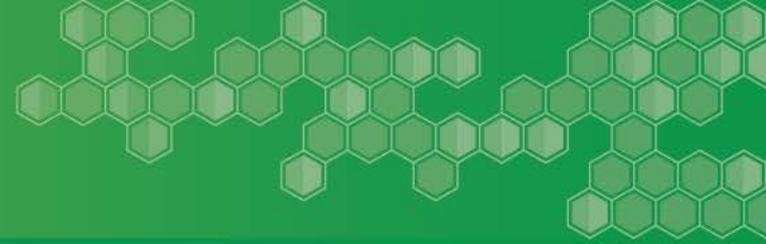
OR

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
 - 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

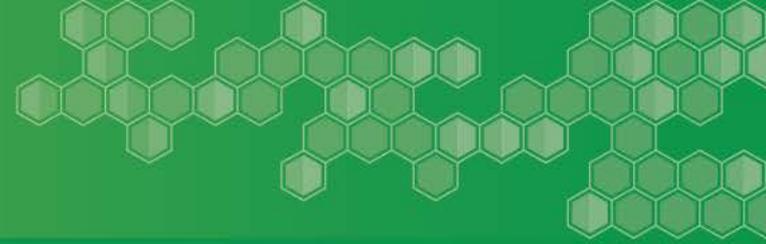
Funding Requirement: Transfer Enrollment Exceptions



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

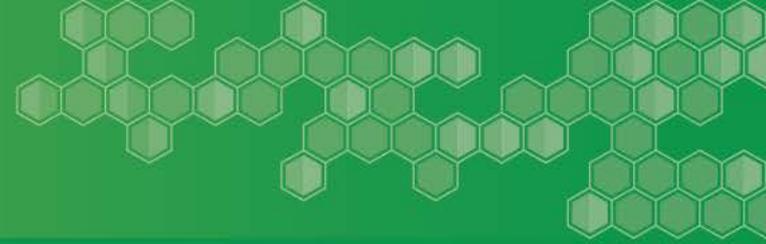
Documentation: Enrollment and Attendance



For every student, the district must be prepared to 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 by attending
 - On the count date
 - On both sides of the count date, **or**
 - Before the end of the count window, if a transfer enrollment exception

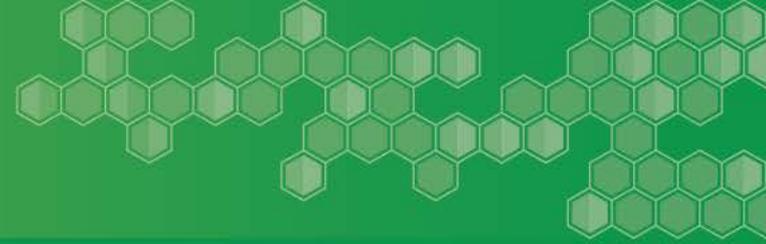
Documentation: Enrollment and Attendance



Examples of enrollment and attendance 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.

Funding Requirements: Scheduled Instructional Hours

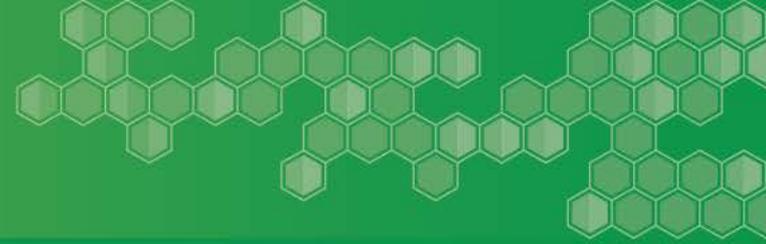


For most student/course types, funding level eligibility is based on scheduled teacher-pupil instruction and contact time during the semester of the pupil enrollment count date:

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

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

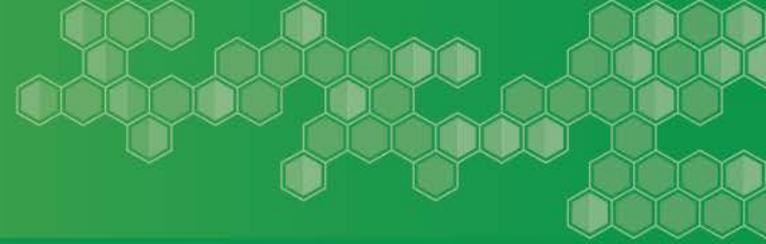
Districts must provide student schedules for all secondary students (generally grades 6-12).



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.

Resources:

- 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.

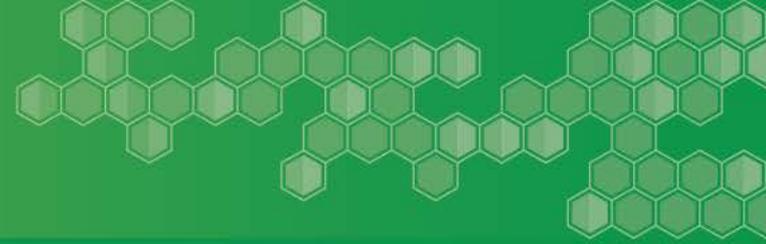


Funding determination for students taking postsecondary courses depends on the type of school and/or program:

- 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:

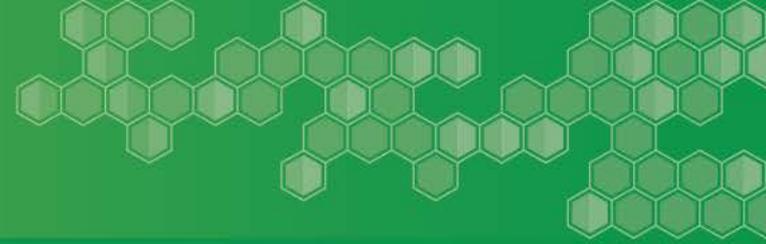
- Part-time based on scheduled teacher-pupil instruction and contact time (i.e., 90+ hours) AND
- Part-time based on postsecondary credit hours (i.e., 3+ credit hours)



Attendance verification for postsecondary courses completed off-site at the college is not required.

- 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.

Funding Requirements: Contractual Education Students

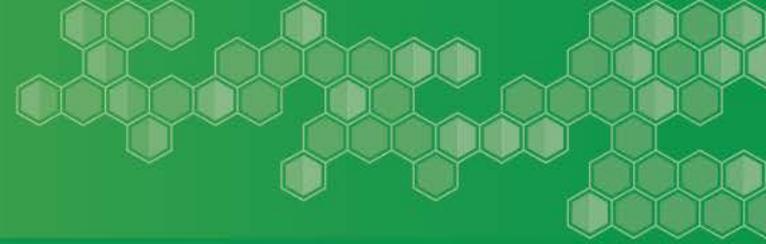


Contractual education student refers to any student for whom the district is contracting with another entity to provide all, or a portion, of a student's educational services.

Examples of entities with whom a district may be contracting include, but are not limited to:

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

Funding Requirements: Contractual Education Students

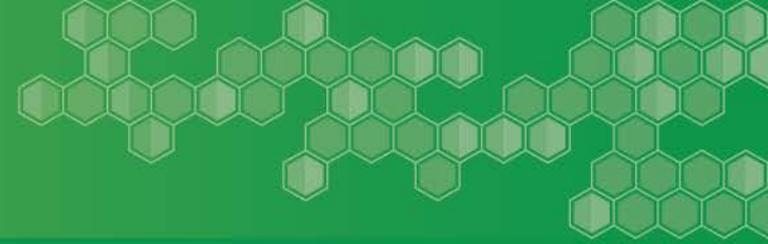


Districts can only submit students for funding if they are paying the tuition costs associated with the student's basic educational costs (i.e., not just special education services).

If a district is not paying tuition to cover all of a student's basic educational services, it can only use the basic educational services for which it is paying when determining funding eligibility.

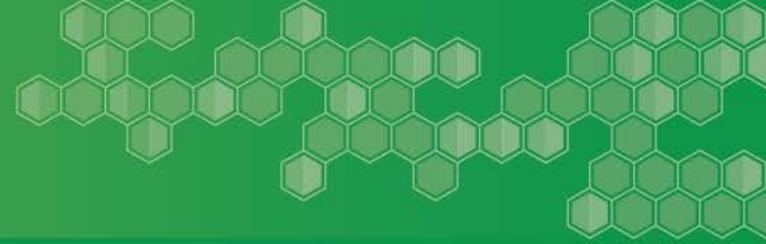
General audit documentation for contractual education students includes, but is not limited to:

- 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



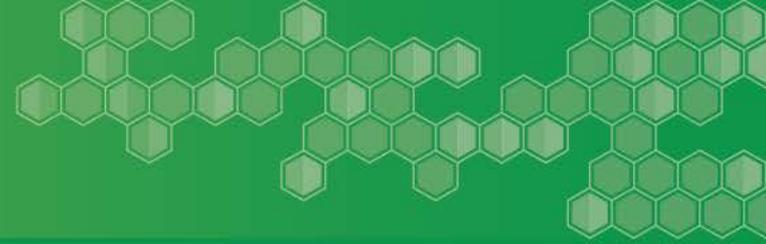
Audit Process overview can be found on the School Auditing Office's main webpage: <http://www.cde.state.co.us/cdefinance/auditunit>

- 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 2020



- 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.
- Within the corresponding count year in the "Pupil Count" subfolder (example: October 2020), the School Auditing Office would prefer that 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.

Sample District Audit Syncplicity Folder

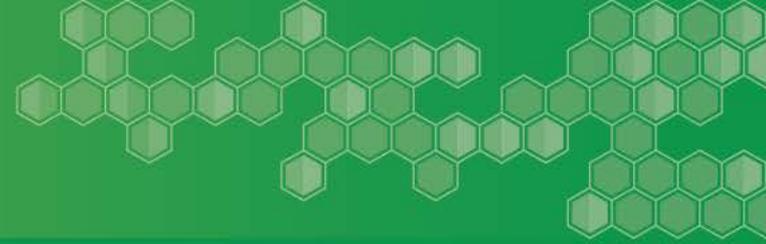


All Files ▶ 0000_Awesome School District_Audit_FAST

Transportation_CDE40 delete share

| | | | | |
|--|----------------------|----|-------|----|
| | At-Risk Count | -- | Owner | -- |
| | Audit Report | -- | Owner | -- |
| | Duplicate Count | -- | Owner | -- |
| | Pupil Count | -- | Owner | -- |
| | Transportation_CDE40 | -- | Owner | -- |

Sample District Audit Syncplicity Folder: Pupil Count Subfolder



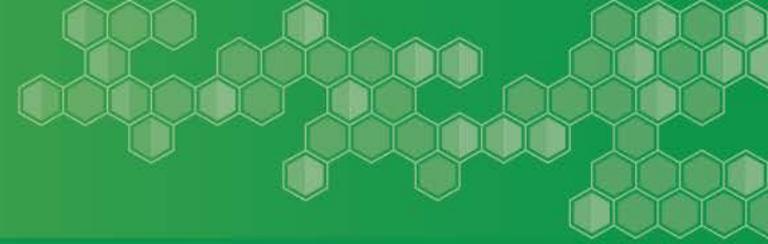
All Files ▸ 0000_Awesome School District_Audit_FAST ▸ Pupil Count

| Name ▲ | Date modified | Type | Size |
|--|---------------|-------|------|
|  October 2018 | -- | Owner | -- |
|  October 2019 | -- | Owner | -- |
|  October 2020 | -- | Owner | -- |

All Files ▸ 0000_Awesome School District_Audit_FAST ▸ Pupil Count ▸ October 2020

| Name ▲ | Date modified | Type | Size |
|---|---------------|-------|------|
|  Concurrent Enrollment | -- | Owner | -- |
|  Homebound Students | -- | Owner | -- |
|  Schools | -- | Owner | -- |
|  Transition Students | -- | Owner | -- |

Sample District Audit Syncplicity Folder: School Subfolder



All Files ▶ **0000_Awesome School District_Audit_FAST** ▶ **Pupil Count** ▶ **October 2020** ▶ **Schools**

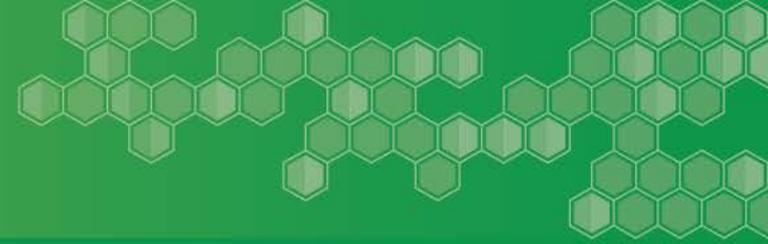
| Name ▲ | Date modified | Type | Size |
|---|---------------|-------|------|
|  ABC Elementary | -- | Owner | -- |
|  Awesome High School | -- | Owner | -- |
|  XYZ Middle | -- | Owner | -- |

All Files... ▶ **Pupil Count** ▶ **October 2020** ▶ **Schools** ▶ **Awesome High School**

| Name ▲ | Date modified | Type | Size |
|---|----------------------|------------------|-------|
|  Attendance Register.pdf | Aug 6, 2019 12:14 PM | Acrobat document | 24 KB |
|  Bell Schedule.docx | Aug 6, 2019 12:14 PM | Word document | 11 KB |
|  District Calendar.docx | Aug 6, 2019 12:14 PM | Word document | 11 KB |
|  Doe_John_detailed period attendance.pdf | Aug 6, 2019 12:14 PM | Acrobat document | 24 KB |
|  Student Schedules.pdf | Aug 6, 2019 12:14 PM | Acrobat document | 24 KB |



Audit Process Overview



Contact:

School Auditing Office

Email: audit@cde.state.co.us

Website: <http://www.cde.state.co.us/cdefinance/auditunit>

Rebecca McRee, Audit Supervisor

Email: mcree_r@cde.state.co.us