



COLORADO
Department of Education

2026 At-Risk Count Audit Resource Guide

Fiscal Year 2026

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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Statutory Authority

[Section 22-54-103, C.R.S.](#), grants the state board authority to “make reasonable rules and regulations necessary for the administration and enforcement” of the Public School Finance Act.

The Rules for the Administration of the Public School Finance Act are published in [1 CCR 301-39](#).

[Colorado Revised Statutes](#)

<http://www.lexisnexis.com/hottopics/colorado/>

[Code of Colorado Regulations](#)

<http://www.sos.state.co.us/CCR/Welcome.do>

You must open your browser to “[Colorado Legal Resources](#)” before clicking any link to a statutory reference.

References

[C.R.S. 22-32-141](#)

[C.R.S. 22-54-109](#)

[C.R.S. 22-54-112](#)

[7 CFR § 245.6](#)

[United States Department of Agriculture \(USDA\) Eligibility Manual for School Meals](#)
[School Auditing Office At-Risk Count website](#)

[Office of School Nutrition School Meal Eligibility website](#)

[Office of School Nutrition Provisional Programs Guidance website](#)

[Data Pipeline Student October Count Snapshot website](#)

[Healthy School Meals for All Program website](#)

Data Privacy and Security

As a reminder, local education agencies must use secure means when sending Personally Identifiable Information (PII) to CDE. CDE uses the secure file-sharing service Syncplicity to exchange student PII with districts. 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).

Never email any documentation containing Personally Identifiable Information (PII) to CDE.

For more information, please visit the [Data Privacy and Security](http://www.cde.state.co.us/dataprivacyandsecurity) website at <http://www.cde.state.co.us/dataprivacyandsecurity> or contact [CDE's Data Privacy Office](mailto:dataprivacy@cde.state.co.us) at dataprivacy@cde.state.co.us.

Introduction and Overview

The purpose of the 2026 edition of the At-Risk Count Audit Resource Guide (“the Guide”) is to provide helpful information to assist districts in preparing for their at-risk count audit. With the emergence of new technological capabilities, it is recommended whenever possible that districts retain their audit documentation in electronic format.

While this Guide has been developed to conform to state statute and the Code of Colorado Regulations (Administrative Rules), this document is not meant to be comprehensive and is not intended to replace state statute or administrative rules.

All references to “district” or “school district” includes the Charter School Institute (CSI), charter schools, charter school collaboratives, charter school networks, and BOCES. Each organization is encouraged to review all relevant sections of the Guide, state statute, and administrative rules.

Throughout this Guide, the Delta symbol Δ is used to identify information that has been updated or clarified since the previous edition of the Guide.

Data Collection Overview

Each year all public school districts 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, as amended. The Colorado Department of Education collects data using the Data Pipeline. The Data Services Unit of CDE oversees the collection, which opens in August and closes at the end of November.

The Student October Count is based on a one-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 (the “pupil enrollment count date”).

Data submitted in the Student October Count data collection is used to determine each district’s total program funding, which includes total funded [pupil](#), [at-risk](#), [ELL](#), and [SPED](#) counts.

For further information regarding the actual data submission process, please visit the [Data Pipeline Student October Count Snapshot](#) website.

Pupil Enrollment Count Date

The pupil enrollment count date is October 1 of each year, unless that date falls on a Saturday, Sunday, or major religious holiday. If the pupil enrollment count date falls on a Saturday, Sunday, or major religious holiday, the pupil enrollment count date will be the following school day.

The determination of the pupil enrollment count date shall not be affected by a district's decision to not have school on the pupil enrollment count date.

2026 Pupil Enrollment Count Date: Thursday, October 1, 2026

All current-year documentation evidencing free and reduced-price lunch eligibility as reported in the Student October Count must be received **on or between July 1 and the pupil enrollment count date**.

In the event a district or school is approved for an alternative count date as described in the [Student October Count Audit Resource Guide](#), all documentation evidencing free and reduced-price lunch eligibility (in this instance) as reported through the At-Risk Status field should be received between July 1 and the alternative pupil enrollment count date. Throughout this Guide, in the event a district or school has been granted an alternative count date, said date should be used wherever “pupil enrollment count date” is referenced.

Annual Audit Review 2026-2027

The audit process for data submitted during 2026 Student October Count data collection, including At-Risk Count data, has changed. The new process is described in the [Annual Audit Review Guidance document](#) that is available on the [School Auditing Office's Pupil Count website](#). As part of the Annual Audit Review, all districts must complete the [At-Risk Count Questionnaire](#) (Form AUD-110) and submit it to the School Auditing Office via Syncplicity no later than **September 15, 2026**.

Districts must retain all required documentation until audited by CDE or until five years from the certification due date (November 10), whichever comes first.

Special provision schools (CEP and Provision 2) may need to retain documentation for up to ten years because documentation evidencing free or reduced-price lunch eligibility (as reported through the At-Risk Status field) collected during the first year of participation may be used throughout the CDE-approved provisional cycle for Student October Count reporting purposes.

Districts should be prepared to provide all audit documentation in electronic format and to provide a copy of any source documents at the time of the audit. In most cases, districts should be able to generate and save required reports electronically from their nutrition systems or, if needed, scan hard copy documents and save them in an electronic format.

Never email any documentation containing Personally Identifiable Information (PII) to CDE.

At-Risk Funding Eligibility

The documentation requirements for an individual student to be reported in Student October as free or reduced-price lunch eligible are set by the State Board of Education, based on USDA requirements for the National School Lunch Program (“NSLP”).

At-Risk Count Inclusion Criteria

For the 2026-2027 school year, at-risk counts will be based on the total number of students who are:

- Reported as funding eligible, and
- In grades Kindergarten through 12, and
- **△** Reported with an **At-Risk Status** field value of 11 through 26
 - Students reported with these values must be free or reduced-price lunch eligible as evidenced by allowable documentation collected within the [applicable date range](#).

For at-risk funding purposes, **a district must have documentation** to support a student’s free or reduced-price lunch eligibility as reported in the At-Risk Status field. A student eating for free does not automatically make that student eligible for inclusion in the district’s at-risk count.

- For example, all students eating for free at a school participating in [Healthy School Meals for All](#) must still have documentation evidencing free or reduced-price lunch eligibility to be reported with a corresponding At-Risk Status field value in Student October.
- Similarly, all students eating for free at a school operating on [Community Eligibility Provision \(CEP\)](#) must still have documentation evidencing free or reduced-price lunch eligibility to be reported with a corresponding At-Risk Status field value in Student October.

△ At-Risk Status Field

Beginning with the 2026-2027 school year, district at-risk counts and subsequent funding will be determined by the values reported in the At-Risk Status field instead of the Free and Reduced-Price Lunch (FRL) field as reported in the Student October Count. The At-Risk Status field is part of the [Student Demographic interchange file layout](#) and pulls into the Student October Snapshot.

The purpose of the At-Risk Status field is to enable districts to accurately report at-risk eligibility based on the flexibilities outlined in the Rules for the Administration of the Public School Finance Act ([1 CCR 301-39-6](#)). The purpose of the flexibilities is to allow districts to utilize documentation from beyond the current year if certain criteria are met.

For every student included in a district’s Student October Count data submission, the district must report the student’s at-risk status using an applicable code in the At-Risk Status field, which may vary based on the following factors:

- The [CEP status of the school](#) at which the student is reported as enrolled on the pupil enrollment count date (10/1/2026) respective of the school's CEP or non-CEP status
- The [applicable date range](#) of at-risk audit documentation to evidence each student's at-risk status
- The [type of at-risk audit documentation](#) used to evidence each student's at-risk status (i.e., direct certification, income form, or other categorical liaison/designee list)

Applicable Codes for At-Risk Status of Free Lunch Eligibility

Code	Description
11	Free: Direct Cert - Current Year
12	Free: Direct Cert - Prior Year
13	Free: Direct Cert - Prior Year 2+ (CEP Years 2+ Sites Only)
14	Free: Income Form - Current Year
15	Free: Income Form - Prior Year
16	Free: Income Form - Prior Year 2+ (CEP Years 2+ Sites Only)
17	Free: Other Categorical - Current Year
18	Free: Other Categorical - Prior Year
19	Free: Other Categorical - Prior Year 2+ (CEP Years 2+ Sites Only)

Applicable Codes for At-Risk Status of Reduced-Price Lunch Eligibility

Code	Description
21	Reduced: Direct Cert - Current Year
22	Reduced: Direct Cert - Prior Year
23	Reduced: Direct Cert - Prior Year 2+ (CEP Years 2+ Sites Only)
24	Reduced: Income Form - Current Year
25	Reduced: Income Form - Prior Year
26	Reduced: Income Form - Prior Year 2+ (CEP Years 2+ Sites Only)

Applicable Codes for At-Risk Status of Paid Eligibility

Code	Description
31	Paid: No Documents
32	Paid: Current Year Income Form

△ Audit Documentation Date Range

For each student reported as eligible for free or reduced-price lunch in the At-Risk Status field, the district must be prepared to provide appropriate audit documentation (as described throughout this Guide). The date range from which documentation can be used is dependent upon on a school's CEP status.

School CEP Status

The range of dates from which at-risk documentation can be used is dependent on the school at which the student is reported in the Student October data submission.

- For students reported at non-NSLP participating, non-CEP, or CEP Year 1 schools, reported at-risk statuses must be evidenced by **current year documentation**. Only in the absence of current year documentation evidencing **any** at-risk status (i.e., free, reduced-price, or paid lunch eligibility), districts may use **prior year documentation** to evidence students' at-risk statuses.
- For students reported at CEP Year 2 schools, at-risk statuses may be evidenced by either **current year documentation** or **prior year documentation**.
- For students reported at CEP Years 3 & 4 schools, at-risk statuses may be evidenced by documentation from any year dated between July 1 of the base year through the pupil enrollment count date of the current school year. Districts that utilize documentation predating the prior year (but still within the CEP cycle) would report at-risk statuses citing **Prior Year 2+**.

Date Range Definitions

- **Current Year Date Range:** July 1 through pupil enrollment count date (of the current school year)
- **Prior Year Date Range:** July 1 through June 30 (of the prior school year)
- **Prior Year 2+ Range:**
 - Only applies to students being reported at schools in CEP Years 3 or 4
 - Documentation dated between July 1 of the CEP Year 1 through June 30 of the year preceding the prior year

Date Range Summary Table

School Type	Current Year Documentation	Prior Year Documentation	*Prior Year 2+
Non-NSLP Participating	Yes	Only in the absence of current year evidencing any at-risk status	Never
Non-CEP	Yes	Only in the absence of current year evidencing any at-risk status	Never
CEP Year 1 (Base Year)	Yes	Only in the absence of current year evidencing any at-risk status	Never
CEP Year 2	Yes	Yes	Never
CEP Years 3 & 4	Yes	Yes, July 1 of the base year to the current year pupil enrollment count date	Yes

*Prior Year 2+ means districts can use documentation from 2 to 3 years prior to the current year.

Audit Documentation Requirements

During an at-risk count audit, for any student reported for per-pupil funding in the Student October Count data submission, districts must be prepared to provide documentation to support the student's free or reduced-price lunch eligibility (as reported in the At-Risk Status field). Acceptable documentation to support a student's free or reduced-price lunch eligibility includes:

- [Direct Certification Lists](#)
 - Student appears on a complete direct certification list
 - SNAP (Supplemental Nutrition Assistance Program)
 - TANF (Temporary Assistance for Needy Families)
 - FDPIR (Food Distribution Program on Indian Reservations)
 - Migrant students
 - Medicaid (both Medicaid-Free and Medicaid-Reduced)
 - Foster
 - Student has been extended eligibility from a directly certified household member
- [Categorical Eligibility determination lists](#) (such as district-maintained migrant, homeless, Head Start, runaway, and/or foster child lists)
- [Income Forms](#)
 - [Applications for Free and Reduced-Price School Meals \(Applications\)](#)
 - [Family Economic Data Survey \(FEDS\) forms](#)
 - [Combination \("Combo"\) form](#)

All documentation submitted to the School Auditing Office during the at-risk count audit will be evaluated based on criteria outlined in the United States Department of Agriculture (USDA) [Eligibility Manual for School Meals](#).

As a reminder (and as outlined in the Rules for the Administration of the Public School Finance Act [1 CCR 301-39](#)), all current-year documentation evidencing free or reduced-price lunch eligibility must be dated on or between July 1 and the pupil enrollment count date for the year being evaluated.

For more information about applicable dates, or if the district has multiple documents on file for a student, see the [Audit Documentation Date Range section](#).

Direct Certification (DC) Lists

Any student who appears on a district direct certification list processed on or between July 1 and the pupil enrollment count date for the current school year may be reported as eligible for free or reduced-price lunch in the At-Risk Status field during the Student October Count data submission. At the time of audit, the School Auditing Office will work with districts that submitted the Flexibility of Effective Date of Eligibility Form to the Office of School Nutrition.

To ensure inclusion of all possible free and reduced-price lunch eligible students in the at-risk count and to maximize at-risk funding, it is recommended that districts run direct certification uploads monthly for all schools and sites after each new file is made available by the state. Districts should ensure monthly DC matching processes include students enrolled at non-participating sites and at schools operating under a different School Food Authority (SFA) code. Additionally, the School Auditing Office strongly recommends districts run a direct certification upload on the pupil enrollment count date. (This upload is in addition to any uploads required by CDE's Office of School Nutrition to support child nutrition programs.)

Extended Direct Certification Eligibility

Free or reduced-price lunch eligibility (as reported in the At-Risk Status field) may be extended to students who **do not appear** on a direct certification list for a given household **if a directly certified student is part of the same household**. In such cases, eligibility can only be extended as a result of SNAP, TANF, FDPIR, or Medicaid benefits, and not in cases of migrant or foster status.

Students with extended eligibility who are identified in the applicable documentation date range may be reported as free or reduced-price lunch eligible in the At-Risk Status field of the Student October Count data submission if the district provides documentation of the following:

-  The name of the district representative who extended eligibility
- The name of the household member who appears on the direct certification list along with the direct certification export
- The date of the extension
- Basis of extension (same household address, application, or "Extended Eligibility to Additional Household Members" letter)

As allowed by CDE's Office of School Nutrition, this information may be documented in one of the following ways, including (but not limited to):

- In the district's nutrition services system and/or student information system using notes, comments, etc.
- Handwritten on a printed complete direct certification list
- On a separate document that is maintained by the district nutrition services department that contains all applicable information as outlined above
- An "Extended Eligibility to Additional Household Members" letter



- Extension recorded directly in the State's Nutrition Portal Direct Certification application
 - If an extension is recorded directly in the State's Nutrition Portal Direct Certification application, no additional documentation is required.

△ Funding and Audit Documentation Requirements

If any student is identified as free or reduced-price lunch eligible in the Student October Count data submission as evidenced by a direct certification list, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year.

For the purposes of the at-risk count audit, the date by which the district identifies a student as directly certified is listed in the "Match Date" column of a direct certification list. A district should determine if this date falls within the applicable [audit documentation date range](#) before considering the direct certification list as evidence of a student's at-risk status. The date in the "DSS File Uploaded Date" column may **only** be used if a district has filed a Flexibility of Effective Date of Eligibility Form **no later than October 1, 2026**, with CDE's [Office of School Nutrition Department](#).

Documentation includes, but is not limited to:

- Copies of direct certification list/s generated out of the Colorado School Nutrition Portal in the applicable audit documentation date range
 - The School Auditing Office will accept **only** exports from the Nutrition Portal as evidence of direct certification
 - It is imperative districts save direct certification exports from the Nutrition Portal as they conduct direct certification matching processes
 - Districts must ensure they do not overwrite direct certification data unintentionally during direct certification matching processes
 - Exports from district Student Information Systems will not be sufficient to evidence matches
 - △ Direct certification lists that have been altered, including the deletion of columns, will not be accepted as audit documentation
- Additional documentation to support extended eligibility based on a direct certification list (with the accompanying complete direct certification list)
 - As a reminder, documentation must include the name of the person who extended eligibility, the date of extension, the name of the directly certified student, and the basis for extension

Helpful Hints

- A district may report a student's prior year extended eligibility only if the extension occurred in the prior year.
 - For example, a student cannot be extended eligibility for the current year based on their directly certified sibling's status from the prior year. The



- extension must have occurred in the same year that the sibling in the same household was directly certified.
- A district should work with families and/or agencies in other states to validate out-of-state benefits by the pupil enrollment count date (10/1/2026).
 - Examples include contacting the other state's agency directly or collecting the agency's formal SNAP approval letter from the family to support the income form.

Categorical Eligibility Determinations

Students identified with a categorical designation on or between July 1 and the pupil enrollment count date for the current school year should be reported as free lunch eligible in the At-Risk Status field during the Student October Count data submission. Such categories include students who have been identified as foster children, migrant, homeless or runaway, or a Head Start participant.

Documentation provided by the district at the time of audit must show that the student with a categorical designation was identified as such within the applicable [audit documentation date range](#) (except foster and migrant students identified by CDE as described below).

Foster Children

A student identified as foster (on an [Application for Free and Reduced-Price School Meals](#), a [FEDS form](#), a [Combo form](#), or a foster list/letter confirming foster status from a state agency, local agency, or a court), on or before the pupil enrollment count date, should be reported as free lunch eligible in the Student October Count data submission.

If CDE identifies the student as a foster child during the Student October Count data submission, the district should report the student as free lunch eligible in the At-Risk Status field and retain the CDE Data Pipeline Error Report as evidence of foster child status. The error report (error code OC134) is allowable audit documentation as long as it is generated on or before November 10.

Migrant Students

A student identified as migrant (on a complete direct certification list or by a [Regional Migrant Education Program Liaison](#) (<http://www.cde.state.co.us/migrant>) using guidelines established under Section 107 of the Child Nutrition and WIC Reauthorization Act of 2004) within the applicable [audit documentation date range](#) should be reported as free lunch eligible in the At-Risk Status field as part of the Student October Count data submission.

- Only a Regional Migrant Education Program Liaison or their direct designee may include a student on the Migrant List.
- For audit purposes, school nutrition system or student information system status reports are **not** sufficient documentation of Migrant designation.

If CDE identifies the student as migrant during the Student October Count data submission, the district should report the student as free lunch eligible in the At-Risk Status field and retain the CDE Data Pipeline Error Report as evidence of migrant status. The error report (error code OC130) is allowable audit documentation as long as it is generated on or before November 10.

Homeless or Runaway Students

A student identified as homeless or runaway using guidelines established under the [McKinney-Vento Act](#) (and/or the Runaway and Homeless Youth Act) should be reported as



free lunch eligible in the At-Risk Status field as part of the Student October Count data submission.

- The student must be identified as eligible by the district's [McKinney-Vento Liaison](#) or their direct designee.
- The list (or other McKinney-Vento confirmation record) must show the student was identified as eligible as of the applicable [audit documentation date range](#).
 - To use school nutrition system status reports or student information system reports as documentation of Homeless or Runaway designation, the system report must include the date the student was identified eligible and clearly name the district Liaison (or designee).

Head Start Students

A student should be reported as free lunch eligible in the At-Risk Status field as part of the Student October Count data submission if the student was identified as having been enrolled in any of the following (using eligibility criteria identical to or more stringent than federal Head Start requirements):

- Federally funded Head Start, or
- Comparable state-funded Head Start or pre-kindergarten program, or
- Indian Tribal Organization-funded Head Start or pre-kindergarten program

To be reported as free-lunch eligible in the Student October Count data submission, students participating in Head Start must have been included on a list from the appropriate school official in the applicable [audit documentation date range](#).

Reminder: Head Start is a program for preschool students, and preschool students are not included in the At-Risk Count. Therefore, **Head Start lists may only be used to evidence prior year at-risk statuses for kindergarten students who participated in Head Start during the previous year and who have no current year documentation.** Students being reported as enrolled at CEP schools should consult the [audit documentation date range](#) summary table to determine the feasibility of using Head Start lists as At-Risk Count audit documentation.

Funding and Audit Documentation Requirements

If any student is identified as free lunch eligible in the At-Risk Status field as part of the Student October Count data submission based on a categorical designation, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year. All categorical eligibility documents must show the student was identified eligible in the applicable [audit documentation date range](#):

- Applications for Free and Reduced-Price School Meals, FEDS, or Combo forms completed by a household member that identify a student as Foster
- Foster child, migrant, homeless (McKinney-Vento), runaway, or Head Start student lists
 - Categorical Eligibility student lists must be maintained by appropriate district or regional personnel (as applicable). Therefore, district nutrition staff and/or



categorical eligibility Liaisons must retain these lists until after the district's At-Risk Count audit has been completed.

Helpful Hints

- Categorical eligibility is not extended to other household members. In the event there are multiple students listed on an Application for Free and Reduced-Price School Meal, a FEDS form, or a Combo form, and only some of them are identified as being categorically eligible (e.g. there is one foster child student in a household where there are five total students), the remaining students are only eligible for free or reduced-price lunch if:
 - There is a valid household SNAP/TANF/FDPIR number OR the household income level requirement has been met,
 - AND-
 - The Application/FEDS form/Combo form is completed correctly and dated appropriately.

△ Income Forms

If a student is identified as free or reduced-price lunch eligible through the completion of an income form, the student may be reported as such in the At-Risk Status field of the district's Student October Count data submission. Acceptable income forms include **only** the following:

- [Application for Free and Reduced-Price School Meals \(Applications\)](#)
- [Family Economic Data Survey \(FEDS form\)](#)
- [Combination Form \(Combo form\)](#)

[CRS 22-54-112\(4\)\(a\)](#) requires NSLP participating schools to include either Applications or Combo forms in its registration materials.

- **Applications** should be included in a school's registration materials for schools that do not operate under CEP.
- **FEDS forms** or **Combo forms** should be included in a school's registration materials for schools that operate under CEP or do not participate in NSLP.
- **Combo forms** should be included in a school's registration materials if the district contains a mix of both non-CEP and CEP schools in its registration materials.

Complete Income Forms

The district must ensure that the income form is filled out correctly and completely and that it is accurately processed by district staff regardless of paper or electronic format.

Complete income forms include the following elements at a minimum:

- Each income form is for the applicable school year
- All students (and additional household members) are included on the income form and listed by first and last name
- Household income is stated for each household member (if applicable), including amount and frequency
- The income form is signed by an adult member of the household
- The date the income form was **received** by the district (in the applicable [audit documentation date range](#))

If information on an income form is inconsistent or incomplete, the district should be prepared to provide documentation demonstrating when changes were made by a district processing official. The documentation should also include the name of the processing official who made the changes, the date the changes were made, and on what basis (i.e., phone call with signer to correct income frequency).

In the event an income form indicates a student is a foster child, the student's at-risk status should indicate free lunch through an income form and no further verification is required. Students who are identified as homeless, migrant, participating in Head Start, or runaway on an income form should also have an at-risk status indicating free lunch; however, prior to the at-risk status being determined as free lunch eligible, these statuses must be identified by

the appropriate district or regional Liaison. See [Categorical Eligibility Determinations](#) for more information.

Additionally, if the income form states that the household is receiving SNAP, TANF, or FDPIR benefits, and the **case number** is appropriately formatted, all students listed on the application may be reported with at-risk status of free lunch eligible through an income form. (Case numbers for any other programs, including Medicaid, are not acceptable.) In any of these cases, the application must be **signed and dated** as described above to avoid an at-risk count audit exception.

Appropriate Case Number Formats:

- SNAP/TANF: These case numbers are 7 alphanumeric characters that start with “1B”
- FDPIR: This case number is a 7 or 9-digit numeric number

Electronic Income Forms

Electronic income forms must mirror their respective paper versions by collecting the same information in the same format (see [complete income forms](#)). For example, electronic income forms that list a total number of household members without additionally listing individual household member names will not be accepted. Furthermore, electronic income forms that list a total household income without listing individual income will not be accepted.

Note:

- Electronic Applications and Combo forms must follow the CDE’s Office of School Nutrition guidance found in the [Local System Checklist](#) on its [Determining Program Eligibility website](#).
- Electronic FEDS forms must follow guidance from the School Auditing Office within this Guide and be securely collected and maintained within district-specific systems.
- If a district has keyed an electronic form into its nutrition software using information from a paper income form, the district will need to provide a scan of the original paper income form upon audit. The electronic rendition will not be accepted as at-risk audit documentation.

Helpful Hints

- Districts should ensure that total household income is calculated correctly, especially if multiple household incomes occur at varying frequencies.
- Districts should develop a process for confirming the information submitted on an income form is complete and accurate.
- The district’s food service fund cannot be used for any processing or maintenance of documentation not associated with eligibility related to child nutrition programs as it is an unallowable cost. This includes the collection, processing, and maintenance of the Family Economic Data Survey forms. Other district resources must be used. If the district wishes to have food service personnel process the forms, the food service fund must be reimbursed for the cost of this processing.

- A student whose family has declined free or reduced-price lunch benefits still has an at-risk status associated with the evaluation of the income form.
 - For example, a student whose income form was evaluated to meet the free lunch threshold would still have an at-risk status of free lunch eligibility through an income form even if their family declines the free lunch benefit.
- A district should work with families and/or agencies in other states to validate out-of-state benefits by the pupil enrollment count date (10/1/2026).
 - Examples include contacting the other state's agency directly or collecting the agency's formal SNAP approval letter from the family to support the income form.

Income Eligibility Guidelines 2026-2027

Income forms submitted for the determination of a student's free or reduced-price lunch eligibility as reported in the At-Risk Status field will be evaluated using the [Free and Reduced-Price Income Eligibility Guidelines](#) below. Income forms include:

- Application for Free and Reduced-Price School Meals ("Application")
- Family Economic Data Survey ("FEDS") form
- Combination ("Combo") form

Free Guidelines

Household Size	Yearly	Monthly	2x/Month	Every Other Week	Weekly
1	\$ 20,748	\$ 1,729	\$ 865	\$ 798	\$ 399
2	\$ 28,132	\$ 2,345	\$ 1,173	\$ 1,082	\$ 541
3	\$ 35,516	\$ 2,960	\$ 1,480	\$ 1,366	\$ 683
4	\$ 42,900	\$ 3,575	\$ 1,788	\$ 1,650	\$ 825
5	\$ 50,284	\$ 4,191	\$ 2,096	\$ 1,934	\$ 967
6	\$ 57,668	\$ 4,806	\$ 2,403	\$ 2,218	\$ 1,109
7	\$ 65,052	\$ 5,421	\$ 2,711	\$ 2,502	\$ 1,251
8	\$ 72,436	\$ 6,037	\$ 3,019	\$ 2,786	\$ 1,393
For each additional family member add	\$ 7,384	\$ 616	\$ 308	\$ 284	\$ 142
Error-Prone Threshold	\$ 1,200	\$ 100	\$ 50	\$ 44	\$ 24



Reduced-Price Guidelines

Household Size	Yearly	Monthly	2x/Month	Every Other Week	Weekly
1	\$ 29,526	\$ 2,461	\$ 1,231	\$ 1,136	\$ 568
2	\$ 40,034	\$ 3,337	\$ 1,669	\$ 1,540	\$ 770
3	\$ 50,542	\$ 4,212	\$ 2,106	\$ 1,944	\$ 972
4	\$ 61,050	\$ 5,088	\$ 2,544	\$ 2,349	\$ 1,175
5	\$ 71,558	\$ 5,964	\$ 2,982	\$ 2,753	\$ 1,377
6	\$ 82,066	\$ 6,839	\$ 3,420	\$ 3,157	\$ 1,579
7	\$ 92,574	\$ 7,715	\$ 3,858	\$ 3,561	\$ 1,781
8	\$ 103,082	\$ 8,591	\$ 4,296	\$ 3,965	\$ 1,983
For each additional family member add	\$ 10,508	\$ 876	\$ 438	\$ 405	\$ 203
Error-Prone Threshold	\$ 1,200	\$ 100	\$ 50	\$ 44	\$ 24