COLORADO
Department of Education

2026 Special Education Pupil Count Audit Resource Guide

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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Table of Contents

Table of Contents **2**
Disclaimer **3**
Data Privacy and Security **4**
Introduction and Overview **5**
Guide Purpose 5
Total Program Funding 5
Special Education Pupil Count Criteria **6**
Pupil Enrollment Count Date **7**
Annual Audit Review 2026-2027 ..... **8**
Audit Documentation Requirements **9**
Student-Level Audit Documentation 9

Disclaimer

Every child with a disability who attends public school and receives special education and, if needed, related services must have an Individualized Education Program (IEP). An IEP is a document uniquely designed for each specific student with the intention of improving educational results for that child. Each IEP must be created in compliance with the Individuals with Disabilities Education Act (IDEA) and, in Colorado, the Exceptional Children's Education Act (ECEA).

The guidance in this document is not intended to supersede or contradict any program-specific guidance; rather, its purpose is to outline Special Education Pupil Count documentation requirements that are subject to audit. Documentation provided at the time of audit should be compiled from the district's already-existing body of evidence (i.e., districts should not be creating new documentation specifically for Special Education Pupil Count audit purposes). For additional programmatic support regarding students with disabilities, please contact the CDE Exceptional Student Services Unit (ESSU).

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. These rules further clarify the following:

- 6.04 Consistent with section 22-54-103(10.8), C.R.S., a funding eligible pupil in the Student October Pupil Enrollment data collection is considered a Special Education Pupil if they are a child with a disability as defined in section 22-20-103(5), C.R.S. as of the applicable count date. Under section 22-10-103(5), C.R.S., a child with a disability who, by reason of the conditions listed in section 22-20-103(5)(a)(I), C.R.S. is unable to receive reasonable benefit from general education.

Colorado Revised Statutes, www.lexisnexis.com/hottopics/colorado/
Code of Colorado Regulations, 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

SB 21-268
Section 22-54-103, C.R.S.
1 CCR 301-39-6.04
CDE Individualized Education Program (IEP) website
School Auditing Office SPED website

Data Privacy and Security

As a reminder, local education agencies must use secure means when sending Personally Identifiable Information (PII) to CDE. CDE strongly recommends that districts use a secure method if 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 at http://www.cde.state.co.us/dataprivacyandsecurity or contact CDE's Data Privacy Office at dataprivacy@cde.state.co.us.

Introduction and Overview

Guide Purpose

The purpose of the 2026 edition of the Special Education Pupil Count Audit Resource Guide ("Guide") is to provide helpful information to assist districts in preparing for their Special Education Pupil 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 document, the delta Δ symbol has been used to denote sections where language has been altered or clarified.

Total Program Funding

The Public School Finance Act (as amended) governs the distribution of state funding to public school districts and the Charter School Institute (CSI). The formula for per pupil funding for each district is calculated based upon a one-day student membership count; under the Act, additional funding is provided for students who are also considered At-Risk, English Language Learner (ELL), and/or **Special Education**. The combined funding distributed to districts associated with each of these reported figures—the funded pupil count, at-risk count, ELL count, and Special Education pupil count (as well as online and extended high school students)—is known as Total Program funding, which includes both a state and a local share. All of the Total Program student counts used in the School Finance formula are taken from the **Student October data submission.**

In an effort to ensure accurate reporting of data fields associated with Total Program funding as described in the Public School Finance Act, the School Auditing Office conducts compliance audits of each district's Student October Count data, which includes the funded pupil, at-risk, ELL, and Special Education counts. These compliance audits include a review of student-level documentation to confirm funding eligibility requirements have been met for each funded count.

Note: The 2025/2026 fiscal year was the first year in which the Special Education Pupil Count was included in the Total Program funding calculation. This new funded student count will be included as one of the audited counts during the 2026/2027 audit cycle (i.e., the 2026 Annual Audit Review).

Special Education Pupil Count Criteria

Each year, all public school districts across the state of Colorado and the Charter School Institute 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 (Section 22-54-101 C.R.S.). CDE collects this data through the Data Pipeline, with the Data Services Unit of CDE overseeing the collection.

As part of the School Finance Act, there is a Special Education Pupil funding factor that is included in the calculated Total Program funding for each district. This funding factor includes additional funding to districts related to the total number of special education students included in the district's funded pupil count for the current year.

Student October Count data is the primary source used to determine which students are included in the district's Special Education Pupil Count (SPED Count). Students meeting the following criteria as of the pupil enrollment count date and as reported in the Student October Count data submission will be considered for inclusion in the district's SPED Count:

- Grade level: Kindergarten through 12th grade
  - Student must be in grades Kindergarten through 12th grade (i.e., not preschool)
- Public School Finance Funding Status (i.e., funding code): 80, 82, 85, 91, 92, 94, or 95
  - Student must meet the criteria for full-time or part-time funding
- Primary Disability code: <>00
  - Student must have an identified disability as defined in section 22-20-103(5), C.R.S.

***IMPORTANT Note**: The Special Education Pupil Enrollment count and the funds associated with it, are separate and **unrelated** to the **Special Education December Count**. Further, any future audits of the district's Special Education Pupil Enrollment count, as described in the new School Finance formula, will **not** impact the district's Special Education December Count or its funding. For questions related to the Special Education December Count, please contact **SpedDecCount@cde.state.co.us**.*

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

When reporting Special Education Pupil status within the 2026 Student October Count data submission, the district should report the student's level as of the 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 funding eligibility data submitted during 2026 Student October Count data collection, including Special Education Pupil 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 Special Education Pupil Count website. As part of the Annual Audit Review, all districts must complete the Special Education Pupil 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.

Districts should be prepared to provide all source audit documentation in electronic format at the time of the audit. In most cases, districts should be able to generate and save required reports electronically from their student information system 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.

Expanded Audit

In the event a district is selected for an expanded SPED Count audit as described in the Annual Audit Review process, the district will be required to provide student-level documentation (as described in this Guide) to evidence the student's identification as a qualifying Special Education student.

Audit Documentation Requirements

As part of the Annual Audit Review process, districts will be required to upload their completed Special Education Pupil Count Questionnaire. In the event the district is engaged for an expanded audit, the organization will then be required to provide student-level documentation to support a student's identification as a Special Education student as reported in the Student October Count data collection. The documentation provided at the time of an expanded audit should be compiled from the district's already-existing body of evidence (i.e., districts should not be creating new documentation specifically for SPED Count audit purposes).

Student-Level Audit Documentation

Required Documentation

In the event a district is flagged for an expanded audit, it will be required to provide student-level documentation evidencing an identified disability for a sample of students reported as Special Education students in the Student October Count data collection.

For all sampled students included in an expanded SPED Count audit review, the district must provide the following documentation:

- A current Individualized Education Program (IEP) dated on or within 365 days preceding the pupil enrollment count date as evidenced by the service delivery grid that includes the start and end dates of listed services, as well as the IEP meeting date.

  -OR-

- If a student has been identified with a primary disability but their IEP is lapsed, not yet current, or is not finalized, then, a current Determination of Eligibility form dated no more than 3 years preceding the pupil enrollment count date