COLORADO
Department of Education

July 21, 2026

Overview of General Funding Requirements



Purpose

By the end of today's webinar, you should be able to:

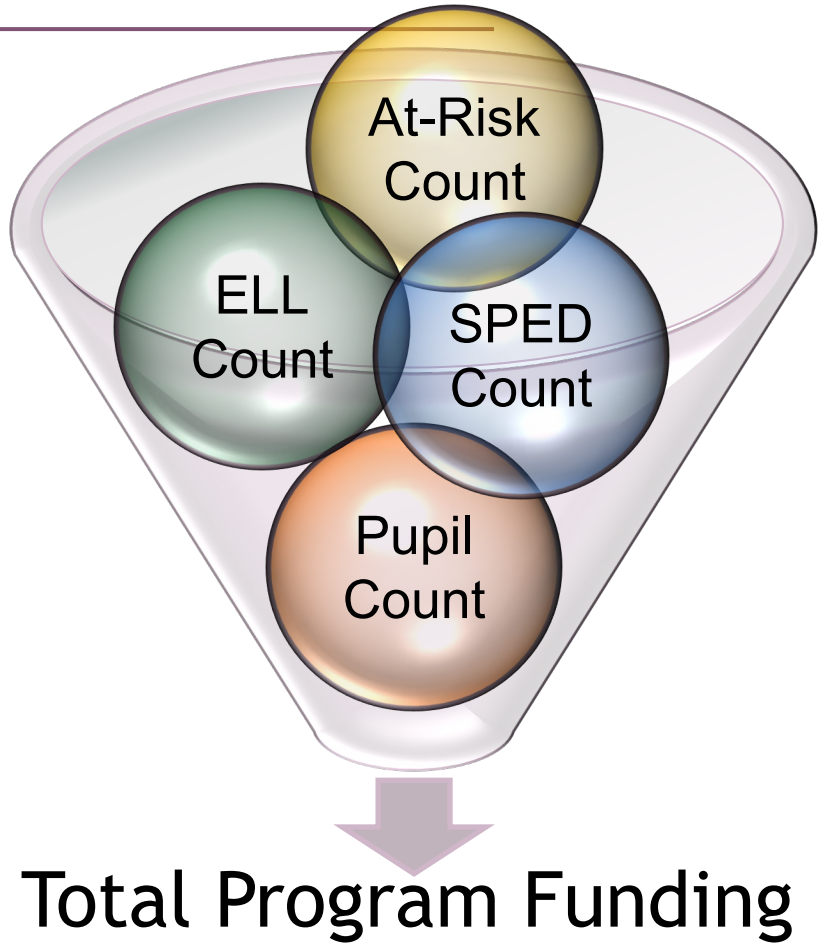
- Locate & download the Student October Count Audit Resource Guide.
- Describe the membership requirements.
- Describe the scheduled hours requirements.
- Locate other programmatic requirements for funding in the Student October Count Audit Resource Guide.
- Access State Board of Education Rules for the Administration of the Public School Finance Act.



Introduction

Total Program Funding

- School districts in Colorado are funded by a variety of sources.
- The biggest source of funding comes from the School Finance Act.
- The amount a district receives according to the School Finance Act is called **Total Program Funding.**
- Counts from the Student October Count Data Collection are used to calculate Total Program Funding.



What does the School Auditing Office do?

- Supports districts with guidance on Total Program Funding eligibility and documentation requirements
- Publishes Audit Resource Guides around July 1 each year
- Conducts Annual Audit Reviews of the funded counts used in determining Total Program Funding
  - This is different than a financial audit; we check whether students were reported correctly in the Student October Count data collection
- Info & Contact
  - School Auditing Office's Website
  - Email: audit@cde.state.co.us

How is Audit related to Student October Funding?

The Student October Count data collection determines the Total Program Funding that the state will distribute to each district (and CSI) across the state.



SIS Preparation

The district data respondent gathers information about all students in the district, updates their Student Information System, and extracts all Student Interchange Files according to file layouts.



Data Pipeline

The district data respondent submits the information through the Data Pipeline Student Interchange, coordinating with CDE's IMS Data Services Unit.



Total Program Funding Distribution

Once all of the data has been collected across the state, CDE's School Finance Unit distributes Total Program funds according to the formula set by the legislature.



Audit

All organizations upload specific audit documents by 9/15; the following spring, CDE's School Auditing Office engages some organizations for further review. If the reported data is not supported by documentation, the district's count (and funding) may be corrected.



General Funding Requirements

Student October Count Day 2026

The 2026 pupil enrollment count date will be:

Thursday, October 1, 2026

Districts can request an alternative count date on behalf of an individual school, if needed.

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

Funding Requirements:

All funding requirements are based on the pupil enrollment count date.

- General funding requirements:
  - Membership
    - Enrollment
    - Attendance
  - Scheduled Instructional Hours

Student funding may be set at 0.0 FTE, 0.5 FTE, or 1.0 FTE.



Student October Count Audit Resource Guide TOC

- Pages 9-24 of the 2026 Student October Count Audit Resource Guide describe the General Funding Requirements in detail.
- Individual sections for special circumstances describe any differences or additional requirements
- Be familiar with the unique courses, schools, programs, and student types! They may have differences from the information covered today!

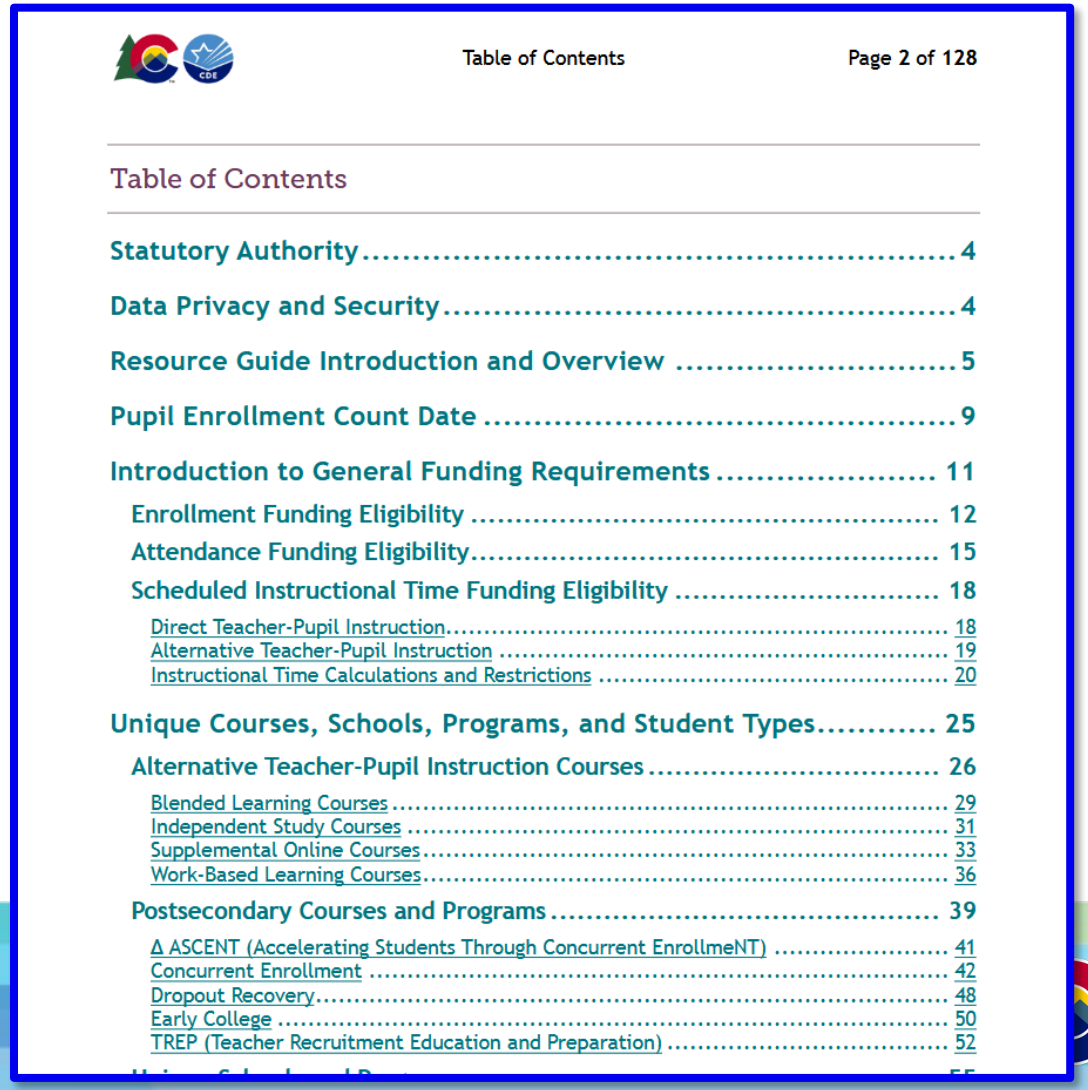


Table of Contents

Statutory Authority 4
Data Privacy and Security 4
Resource Guide Introduction and Overview 5
Pupil Enrollment Count Date 9
Introduction to General Funding Requirements 11
Enrollment Funding Eligibility 12
Attendance Funding Eligibility 15
Scheduled Instructional Time Funding Eligibility 18
Direct Teacher-Pupil Instruction 18
Alternative Teacher-Pupil Instruction 19
Instructional Time Calculations and Restrictions 20
Unique Courses, Schools, Programs, and Student Types 25
Alternative Teacher-Pupil Instruction Courses 26
Blended Learning Courses 29
Independent Study Courses 31
Supplemental Online Courses 33
Work-Based Learning Courses 36
Postsecondary Courses and Programs 39
Δ ASCENT (Accelerating Students Through Concurrent EnrollmeNT) 41
Concurrent Enrollment 42
Dropout Recovery 48
Early College 50
TREP (Teacher Recruitment Education and Preparation) 52

Disclaimer

- This training is an **introduction** to the general funding requirements.
- We will not cover every detail or every scenario!
- Full details about the funding requirements, including specific student, course, program, and school types, can be found in the Student October Count Audit Resource Guide, on the Pupil Count website.
- Reach out to audit@cde.state.co.us with questions.



Membership: Enrollment + Attendance



Enrollment

Enrollment: Basics

To be eligible for funding, as of the pupil enrollment count date, students must:

- Be enrolled with a public school district.
- Be enrolled in a school that is authorized to serve the students in their grade level.
    - **Exception:** Part-time programs for homeschool may offer programming for other grades.

Enrollment: Age

To be eligible for funding, as of the pupil enrollment count date, students must:

- Be at least 5 years old
  - **Exception:** Kindergarten students under the age of 5 who have been identified as highly gifted/talented
- Be younger than 21 years old
  - **Exception:** Students receiving services outlined in an Individualized Education Program (IEP) may turn 21 before the count date in the semester of the pupil enrollment count date and still be eligible for funding
  - **Exception:** High-risk students enrolled in and attending an AEC, who have sufficient credits to complete a diploma by the end of the school year

Enrollment: Graduation Requirements & AYG

To be eligible for funding, as of the pupil enrollment count date, students must:

- Not have met the district's minimum graduation requirements
  - **Exception:** Secondary transition students receiving 18 to 21-year-old services as described by a current IEP, who have met the district's minimum graduation requirements and have not been issued a diploma
  - **Exception:** Students are eligible for funding until the end of their Anticipated Year of Graduation (AYG), typically 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
  - **Exception:** Students who are being retained to participate in a 5th or 6th year extended high school postsecondary program (P-TECH, TREP)

Anticipated Year of Graduation (AYG)

- AYG is set when a student first enters the 9th grade, or when they are reported in Student October for the first time in grades 9-12. It is used to determine the 4-year graduation rate, among other things.
- A student who repeats a grade, leaves school and later returns, etc. does not have the AYG "clock" reset.
- Most qualifying post-secondary courses have specific requirements and limitations depending on the student's AYG.



Enrollment: Residency & Programmatic Requirements

To be eligible for funding, as of the pupil enrollment count date, students must:

- Reside in Colorado
  - **Exception:** Students physically attending school in a district on the Colorado border
- Not be meeting their compulsory attendance requirements by attending a private, independent or parochial school.
- Meet any other programmatic requirements that apply to their specific circumstances

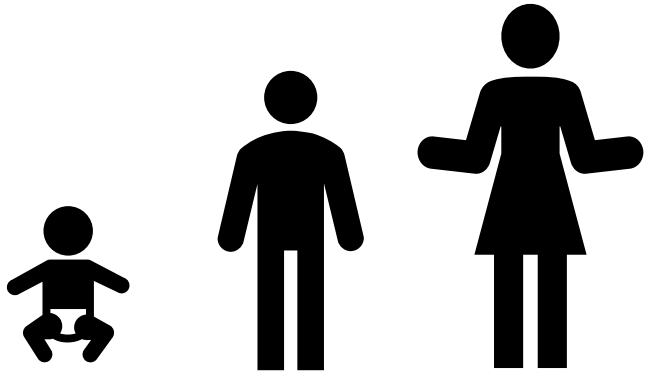
Funding Requirements: Enrollment Documentation Requirements

- Most students demonstrate enrollment in a district by their attendance records.
- Students who might fall under exceptions to the usual enrollment restrictions will need additional documents, such as:
  - Proof of Residency
  - IEP
  - Notice of Intent to Homeschool
  - Transcripts & District Graduation Requirements
  - Etc.

Quiz Question 1: Enrollment

Which of the following is an enrollment restriction for K-12 Total Program Funding purposes in Colorado?

A. Students under 5 can only be enrolled if they have an active IEP
B. Students over 18 can only be enrolled if they have an active IEP
C. Students over 21 can only be enrolled if they have an active IEP
D. All of the above are true
E. None of the above are true





Attendance

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
  - Must resume attendance (in any scheduled class) within 30 calendar days following the pupil enrollment count date
    - If the student withdraws 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

Attendance Documentation

- It's not enough to *know* a student met the attendance requirements – you also need to *document* each student's attendance.
- Most Student Information Systems "default" students to show them as present unless someone marks them absent.
  - In some cases, the school may need to provide additional SIS information to demonstrate that attendance was actually taken during the period that the student appears to be present.
- The attendance must be consistent with the student's individual schedule.
  - In some cases, attendance may be used to validate a schedule – do the days and times match?

Attendance Documentation Special Circumstances

Documentation may vary based on the type of course:

- SIS attendance is good for regular brick-and-mortar courses and direct instruction.
- Logins are required for supplemental online courses and blended learning courses taken by brick-and-mortar students.
- Online schools and programs that file authorizer assurances with the Office of Blended and Online Learning are limited to attendance documentation defined in their assurances.
- Students with very spotty attendance may need affirmative attendance documentation.
- Students who are only scheduled into postsecondary courses do not need attendance documentation!

Quiz Question 2: Attendance

Count day, October 1, just ended. I have a student who attended the first week of high school in August, but hasn't been back.

- Is it still possible to count the student for funding?
  - A. No, if they weren't here on count day, it's too late
  - B. If they attend a class within the next 5 school days
  - C. If they attend a class by the end of October
  - D. Wait, that's a long absence, maybe I need to read the "Truant Students" section of the Student October Count Audit Resource Guide?
  - E. C and D



August

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

September

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

October

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



Scheduled Instructional Hours

Funding Requirements: Scheduled Instructional Hours

- For most student/course types, funding level eligibility is based on scheduled instructional time (direct or alternative) during the semester of the pupil enrollment count date:
  - Part-time funding: 90, but less than 360, hours
  - Full-time funding: 360+ hours
- More information later in the presentation on:
  - Instructional Time Equivalencies at the course level
    - For Alternative Instruction courses for brick-and-mortar students, and also online courses at Colorado Public Online Schools & Programs
  - Postsecondary courses

“The Semester of the Pupil Enrollment Count Date”

- Funding level is based on the student’s **entire** fall semester schedule
  - (i.e., semester 1, quarters 1 & 2, or hexters 1, 2, & 3, etc.)
- Fall semester is half the scheduled student contact days according to the school calendar, regardless of how the school organizes terms.



Scheduled Instructional Time

In general, if a student is expected at a specific day and time, and they will be marked absent if they don't come, that time is part of the student's schedule for funding purposes.

- Examples of times that are NOT included in a student's scheduled hours for funding purposes:
  - Optional times, like a "soft start" or "drop-in" lab
  - "Flex sessions" without specific start and end times
  - A "commitment" to come a certain number of hours per week
  - Any asynchronous time that isn't associated with a specific Alternative Instruction Course
  - Any time set aside for meals (lunch and breakfast)

Schedule Documentation

- Required components:
  - Reflect what was true as of the pupil enrollment count date
  - Show the entire semester of the pupil enrollment count date
  - **NEW!** Include the location where instruction occurs
  - **NEW!** Include the name of the instructor for each specific course/activity
- Districts and schools must provide individual student schedules for:
  - All secondary (grades 6-12) students
  - Homeschool or other students who attend only part of the regular day
- If students in a given school/grade/program all share the same schedule, group schedule documentation must include:
  - Roster of students in the cohort
  - Calendar and bell schedule for that specific school/grade/program
  - Bell schedule must clearly show non-instructional periods (ex: lunch)
- Schedule and attendance documents should support each other!

Student Schedule Considerations

- On count day, students should be aware of the courses (or the days and times for which they are scheduled) during the entire semester of the pupil enrollment count date.
- Any schedule changes during the semester should be documented.
- Each student's schedule should be developed to meet the student's individual needs.

Quiz Question 3: Scheduled Hours

At this high school, all student schedules show Soft Start and Tiger Time, but staff don't take attendance in those periods. Tiger Time tutoring is available for any student who wants help, but a student who is failing a class is required to visit that teacher to make up assignments.

- Assuming a student has a full schedule, which periods will count toward a student's scheduled hours for funding purposes?
  - A. Numbered periods 2-8
  - B. Soft Start + numbered periods
  - C. Numbered periods + Tiger Time
  - D. All of the above
  - E. All of the above plus lunch

Period	Time
Buses Arrive - Soft Start (Open Gym & Breakfast)	7:35 - 7:55
1	8:00 - 8:55
2	9:00 - 9:55
3	10:00 – 10:55
Lunch	11:00 - 11:30
4	11:30 - 12:25
5	12:30 - 1:25
6	1:30 - 2:25
7	2:30 - 3:25
Tiger Time (Tutoring)	3:30 - 4:00



Direct Instruction vs. Alternative Instruction Courses

Instruction Types in the Updated Rules



Direct Instruction

“Direct teacher-pupil instruction”

[T]he organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in brick-and-mortar public schools under the supervision of a licensed educator that **takes place synchronously**, when the licensed educator and the pupil are in the **same physical location or** when the licensed educator and the pupil are in the **same virtual classroom**.

Direct instruction also includes engagement with educational content in courses, such as **study hall or advisory or credit recovery lab or independent study**, that are on-site **at a scheduled time during regular school hours and for a set amount of time and where attendance is mandatory.**

Synchronous means students & teachers engage:

- At the same time
- In the same physical or virtual classroom

Direct instruction includes non-credit-bearing periods or sessions that are:

- At a scheduled time
- During regular school hours
- For a set amount of time
- With mandatory attendance

Alternative Instruction

Asynchronous means students and teachers engage in material:

- At different times, and/or
- Not in the same physical or virtual classroom

Alternative instruction is asynchronous.

("Alternative Instruction" has nothing to do with an "Alternative Education Campus.")

"Alternative teacher-pupil instruction"

[T]he organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in a brick-and-mortar public school under the supervision of a licensed educator that **may take place asynchronously**.

Courses Using Alternative Teacher-Pupil Instruction In the Updated Rules

Alternative Instruction can only be included in a student's schedule for funding purposes if it is part of **a specific course**.

The 4 types of alternative instruction courses are:

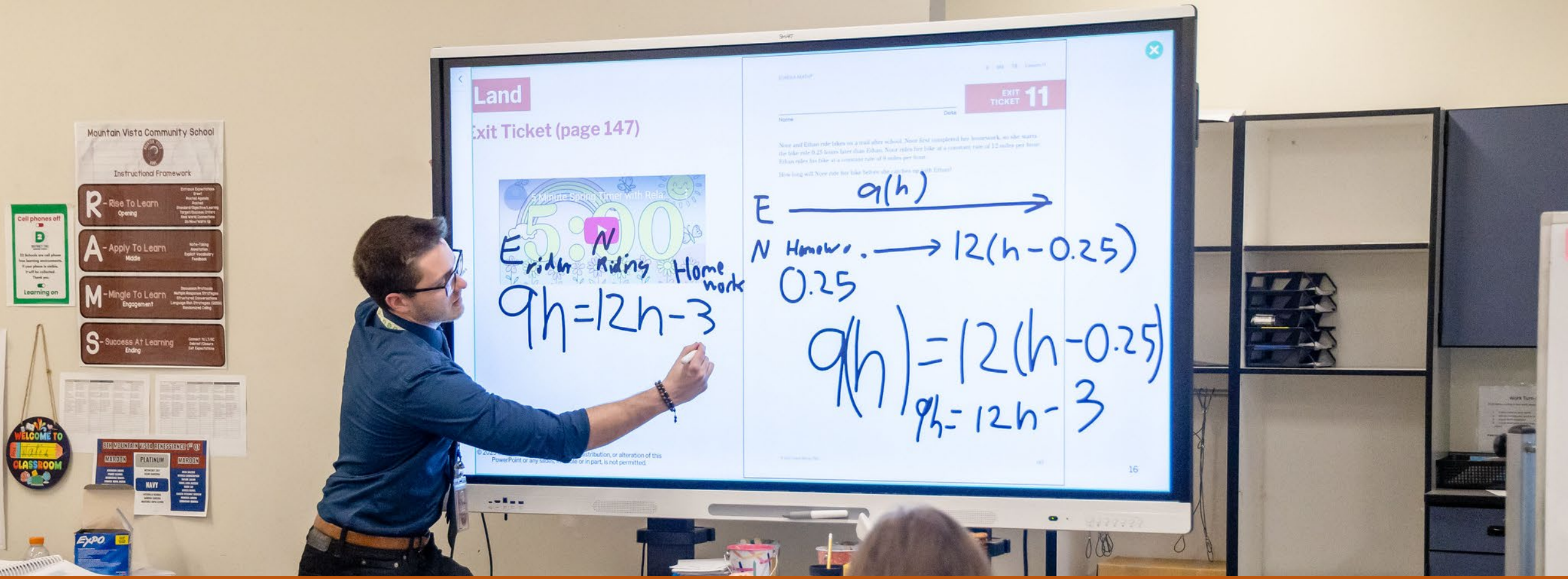
- Blended Learning Courses
- Independent Study Courses
- Supplemental Online Courses
- Work-Based Learning Experience Courses

Alternative instruction courses are only available to students in grades 6-12, and students receiving home-bound/expelled services (in any grade).



What do Alternative Instruction Courses have in common?

- Each alternative instruction course is **credit-bearing**.
  - Credit-bearing means that “a passing grade and credits are given for satisfactory completion of course requirements within the parameters of the academic calendar.”
  - This is true for all students, even if they are not in a credit-seeking program (ex: HSED, Transition, homebound elementary students, etc.).
- **Instructional time** used to calculate a student’s funding level is based on an **equivalency** for each alternative instruction course.
- The course must appear in **a catalog of courses** using alternative instruction, published to the school, district, or BOCES website.



Instructional Time Equivalencies

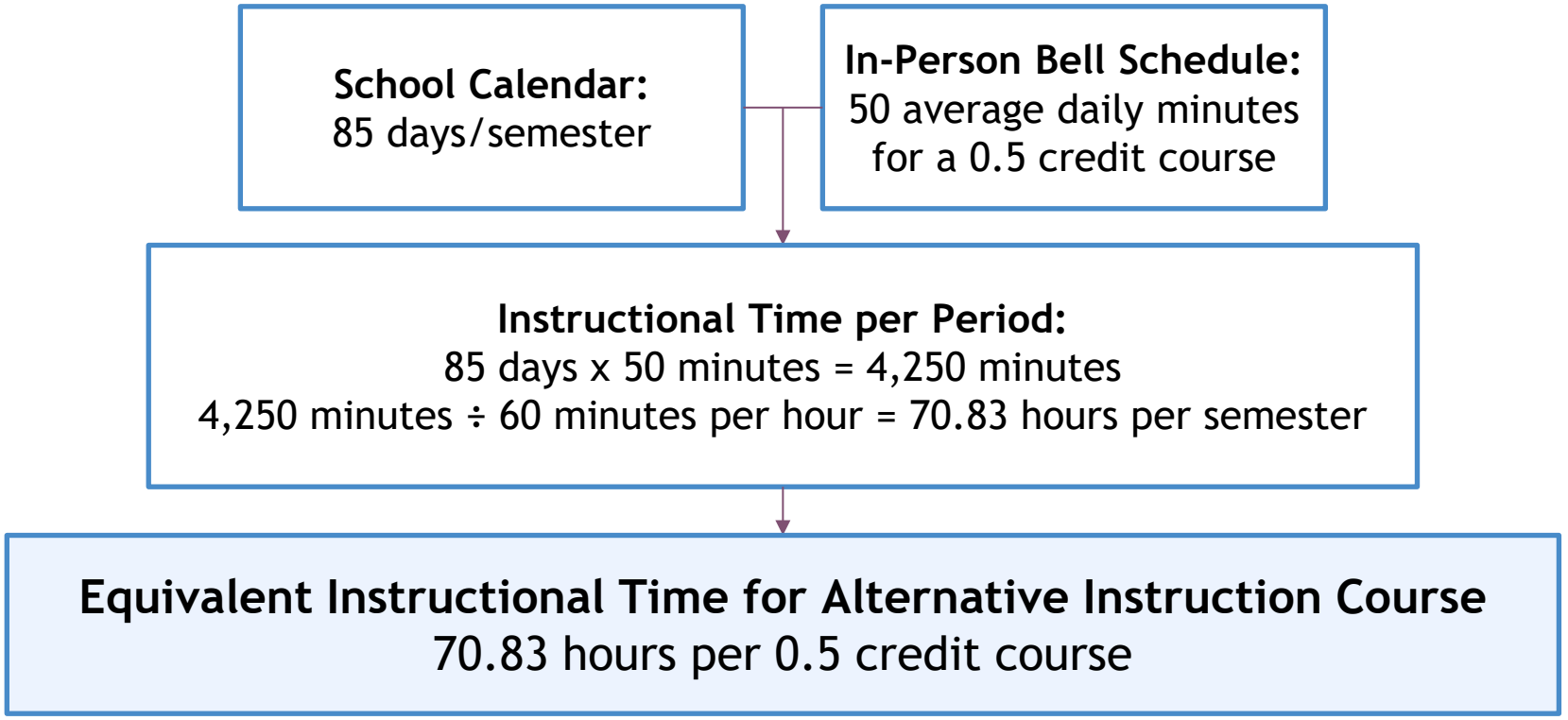
Equivalency Disclaimers

- This is a general summary applicable to most schools/districts that otherwise have a traditional bell schedule for brick-and-mortar students.
- The calculation is slightly different for Alternative Instruction courses vs. Online Schools & Programs.
- Please join us for the Alternative Instruction Courses webinar on 8/6/26 at 1pm!
- For full details, review Appendix A of the Student October Count Audit Resource Guide.

Instructional Time Equivalency for Alternative Instruction **Courses**

- All alternative teacher-pupil instruction is evaluated **at the course level.**
  - Alternative instructional time cannot be associated with a “session” or “program” – it must be associated with a specific course.
- The instructional time that may be included in calculating a student’s funding level is based on the amount of instructional time a student would receive:
  - if taking a similar credit-bearing course (i.e., offering the same number of credits)
  - in a 100% direct instruction course
  - offered **at the school where the student is reported.**
- This can be a major challenge for schools & programs with non-traditional schedules!

Simplified Example of Instructional Time Equivalency Calculation



Quiz Question 4: Instructional Time Equivalency

My brick-and-mortar school offers 2 sections of a Chemistry Lab course. Both are worth 0.5 credits in Fall semester.

1. **Section 1, Traditional in-person Chemistry Lab** (direct instruction course)
   - Meets every other day (40 days in Fall semester) for 90 minutes each.
2. **Section 2, Blended Learning Chemistry Lab** (alternative instruction course)
   - Has lab in person once per week (16 days in Fall semester) for 90 minutes each, and students are expected to work asynchronously about 30 minutes per day on all other school days (64 school days in Fall semester).

How much instructional time counts for funding purposes for **Section 2, Blended Learning Chemistry lab**?

A. 24 hours in Fall semester
   - The in-person portion of **Section 2**: 16 days x 90 minutes = 1,440 minutes /60 = 24 hours

B. 54 hours in Fall semester
   - The in-person time from answer A, plus the time we estimate the students will probably spend online, an additional 64 days x 30 minutes = 1,920 minutes /60 = 32 more hours, for a total of 54

C. 60 hours in Fall semester
   - The same as the fully in-person **Section 1**: 40 days x 90 minutes = 3,600 minutes /60 = 60 hours in Fall semester

Section 1:



40 Days x 90 Mins

Section 2:



16 Days x 90 Mins

64 Days x 30 Mins



Qualifying Postsecondary Courses

Mapping the General Funding Requirements to Qualifying Postsecondary Courses

- Enrollment
  - “Enrollment” is demonstrated by the LEP paying for the postsecondary courses.
- Attendance
  - Attendance documentation is not required.
- “Scheduled Hours” in fall semester
  - Qualifying postsecondary courses are not considered either “direct” or “alternative” instruction!
  - The fall semester schedule is evaluated using “credit hours”, rather than scheduled instructional hours.

Concurrent Enrollment – General Requirements

This list is not comprehensive, but in general, to be considered CE:

- The course is delivered by a Colorado state approved institution of higher education (IHE).
- The district pays all of the student's share of tuition directly to the IHE.
  - The district cannot require the student to pay any portion of the tuition for the course (or repay tuition for a failed course).
  - The district may choose whether to pay for other costs (e.g., books & fees).
- The student receives both college AND high school credit.

Schedule: Postsecondary Courses

- Funding determination for students taking postsecondary courses depends on the number of eligible credits paid entirely by the district:
  - Part-Time Funding = 3-11 semester college credits
  - Full-Time Funding = 12+ semester college credits
- A student may also be eligible for full-time funding if their schedule qualifies as:
  - Part-time based on high school scheduled instructional time (i.e., 90+ hours) AND
  - Part-time based on postsecondary credit hours (i.e., 3+ credit hours)
- Qualifying Dropout Recovery programs run by a community college need only 7 credits for full-time funding.

Concurrent Enrollment – Credit Hour Limits?

During the first four years of high school (as determined by the student's AYG):

- Students are not statutorily limited to the number of allowable credit hours per semester or per year.
- Districts may not establish limitations on allowable credit hours per student.

Home School Students

- Home school students are never eligible for more than part-time funding, regardless of the number of credit hours paid by the district.

Credit Hour Limits
5th Year & Beyond (Not TREP)

- CE in 5th Year and Beyond (as determined by the student's AYG) if not in TREP:
  - Students are limited to a total of nine (9) Concurrent Enrollment credit hours for the remainder of their high school career.
  - Students are limited in the number of college credit hours in which they can be concurrently enrolled per semester:
    - Up to 3 credit hours if scheduled less than part-time with high school courses, or
    - Up to 6 credit hours if scheduled at least part-time with high school courses.
- PTECH in 5th & 6th year:
  - Only 1 course is needed for full-time funding; no credit hour limits

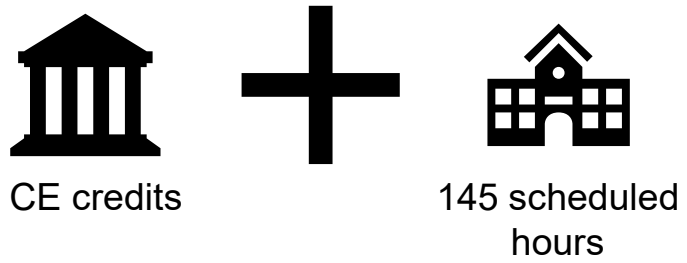
Documentation Requirements – Qualifying Post-Secondary Courses

- Verification the district paid the student's share of tuition directly to the IHE
- College credit hour verification (from the IHE)
- Cooperative Agreement or Memorandum of Understanding (MOU) between the LEP and the IHE
- Documentation showing the student met any programmatic requirements for the specific course/program, as outlined in the Audit Resource Guide.

Last Quiz: Qualifying Postsecondary Courses

This fall, I have an 11th-grade student taking 4 credit hours of CE at the local community college and 2 courses at our regular brick-and-mortar high school (145.5 hours).

- Which locations do I need attendance documentation from?
  - A. The community college
  - B. The brick-and-mortar high school
  - C. Both A & B
  - D. None (because the student is in at least one CE course)
- Assuming the student met the attendance requirements, what funding level is the student eligible for?
  - A. 0.0 FTE (no funding)
  - B. 0.5 FTE (part-time funding)
  - C. 1.0 FTE (full-time funding)




POTATO PANTS!
Splat the Cat
BEAN THIRTEEN
WINTERCAKE
Easy Fiction

Resources



Audit Count Websites and Audit Resource Guides

- Funded Pupil Count
  - Pupil Count website
  - 2026 Student October Count Audit Resource Guide (PDF)
- At-Risk Count
  - At-Risk Count website
  - 2026 At-Risk Count Audit Resource Guide (PDF)
- English Language Learner (ELL) Count
  - English Language Learner Count website
  - 2026 ELL Count Audit Resource Guide (PDF)
- SPED Count
  - Special Education Pupil Count website
  - 2026 Special Education Audit Resource Guide (PDF)

Contact

School Auditing Office

- General audit questions email: audit@cde.state.co.us
- At-Risk Email: ARmeasure@cde.state.co.us
- School Auditing Office Website
- State Board of Education Rules

Rebecca McRee, Audit Manager

- Email: mcree_r@cde.state.co.us

Email for questions about part-time homeschool programs: PartTimeHomeSchool@cde.state.co.us


Has Cancer
Definition
Feelings
Treatment
When?
Where?
Why?
How?

Questions?