COLORADO
Department of Education

School Auditing Office

Student October Count Funding Considerations for BOCES



Purpose

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

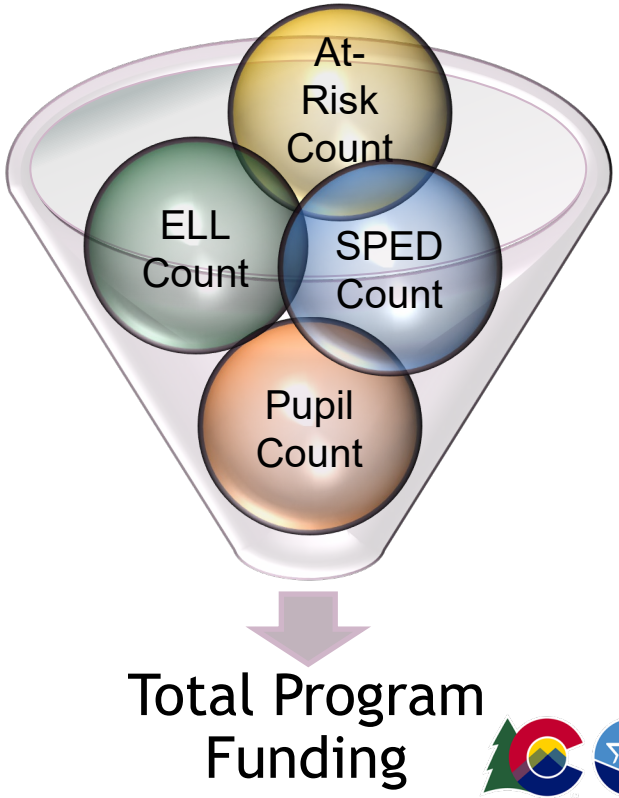
- Describe the general funding requirements in Colorado
- Describe the funding requirements specific to contractual education
- Follow the path of Total Program Funding from the state to districts to BOCES
- Understand the high-level scope and timeline of the 2026 Annual Audit Review cycle
- Complete the required Annual Audit Review document upload process by **September 15, 2026**
- Access available guidance and reference materials



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?

- 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
- Publishes Audit Resource Guides around July 1 each year
- Supports districts with guidance on Total Program Funding eligibility and documentation requirements
- 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 counts (and funding) may be corrected.

Funding and Audit Documentation Requirements

- The School Auditing Office posts annual Audit Resource Guides for each count (pupil, at-risk ELL, and SPED).
- These Guides describe all funding and audit documentation requirements.
- If flagged for an expanded audit, the organization will need to provide full audit documentation to support any student included in one of the funded counts.



What is a Board Of Cooperative Educational Services (BOCES)?

- A Board of Cooperative Educational Services (BOCES) exists to supply educational services to two or more school districts that alone cannot afford the service, or find it advantageous and cost-effective to cooperate with other districts.
- Some BOCES also operate as Special Education Administrative Units.
- Some BOCES authorize schools and/or run non-school programs to educate students.



BOCES in Student October

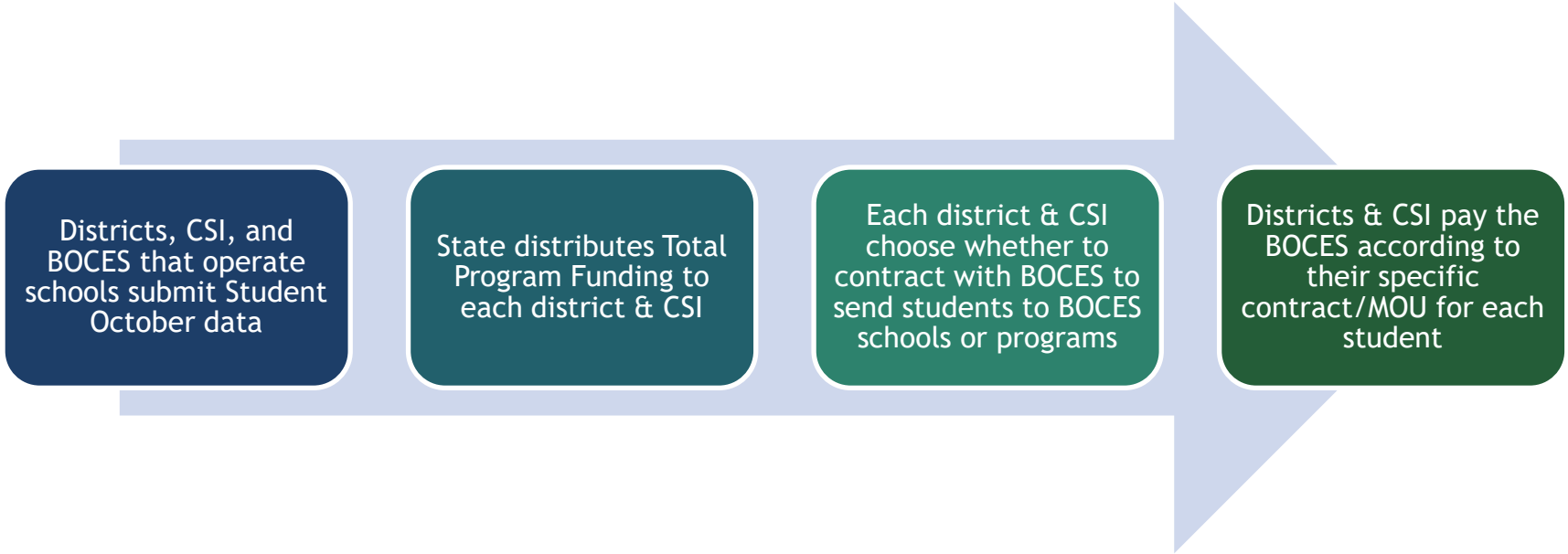
Who Submits Students for Funding in Student October?

- All districts and CSI submit student data in the Student October Count Data collection.
- A BOCES that operates a school, with its own school code, will submit data only for students attending a BOCES school.
  - If a district contracts with a BOCES for a ***program***, the BOCES does not submit data for that student.

BOCES and Total Program Funding

- BOCES do not receive Total Program Funding directly from the state, even for students attending a BOCES school.
- Total Program Funding is distributed only to public school districts/CSI.
    - Districts/CSI may use the Total Program Funding to contract with a BOCES for students to attend BOCES schools or programs.

Funding Flow to BOCES





General Funding Requirements

Student October Count Day 2026

The 2026 pupil enrollment count date will be:

Thursday, October 1, 2026



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

Districts can request an alternative count date, if needed.

Funding Requirements:

All funding requirements are based on the pupil enrollment count date (10/1/26).

General funding requirements:

1. Membership
    a. Enrollment
    b. Attendance
2. Scheduled Instructional Hours

Check out the recorded webinar on General Funding Requirements from 7/21/26!



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!

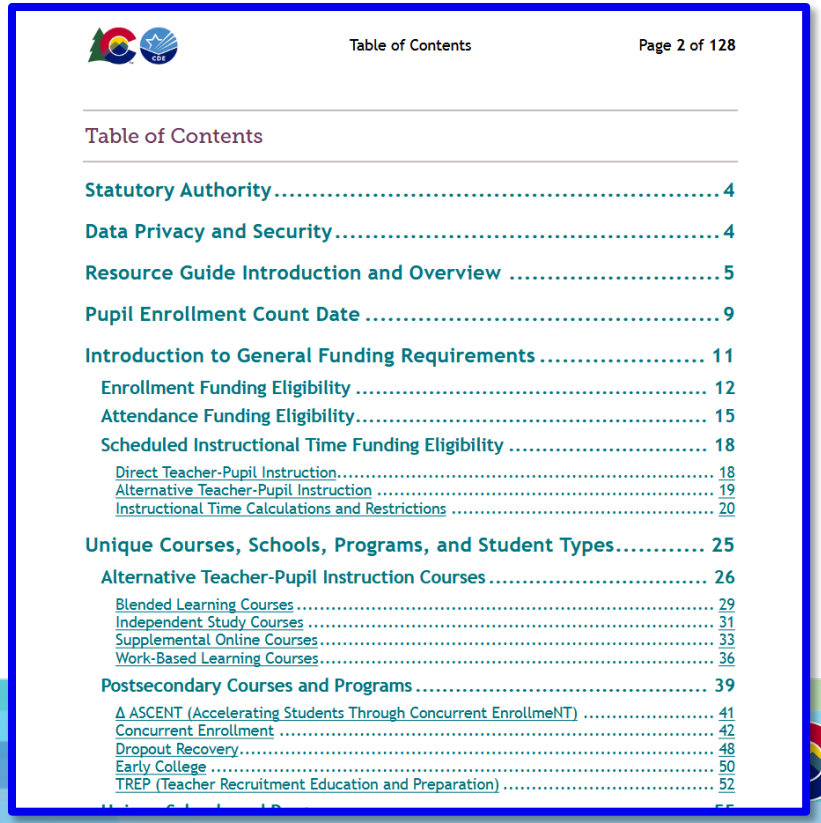


Table of Contents

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

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
- **Exception:** Students who are only scheduled into postsecondary courses do not need attendance documentation.

Funding Requirements: Scheduled Instructional Hours

- Districts and schools must provide individual student schedules for all secondary (grades 6-12) students.
  - Should reflect what was true as of the pupil enrollment count date
  - Should encompass the entire semester of the pupil enrollment count date
- 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
- Alternative Instruction courses for brick-and-mortar students, and Colorado Public Online Schools & Programs, use Instructional Time Equivalencies for each course
- Additional considerations apply to Postsecondary courses

Funding Requirements: 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

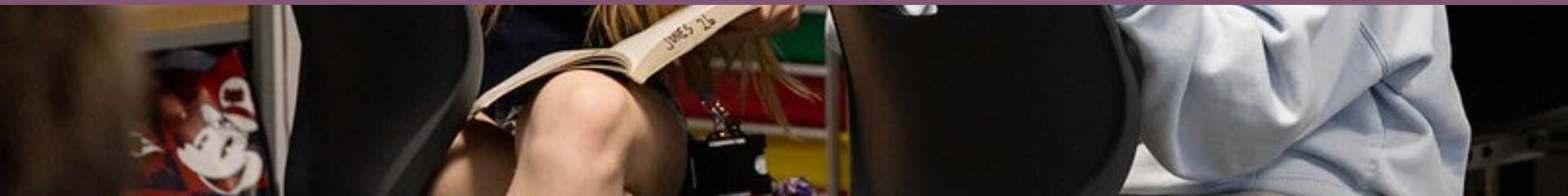
A student may also be eligible for full-time funding if their schedule qualifies as:

- 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.

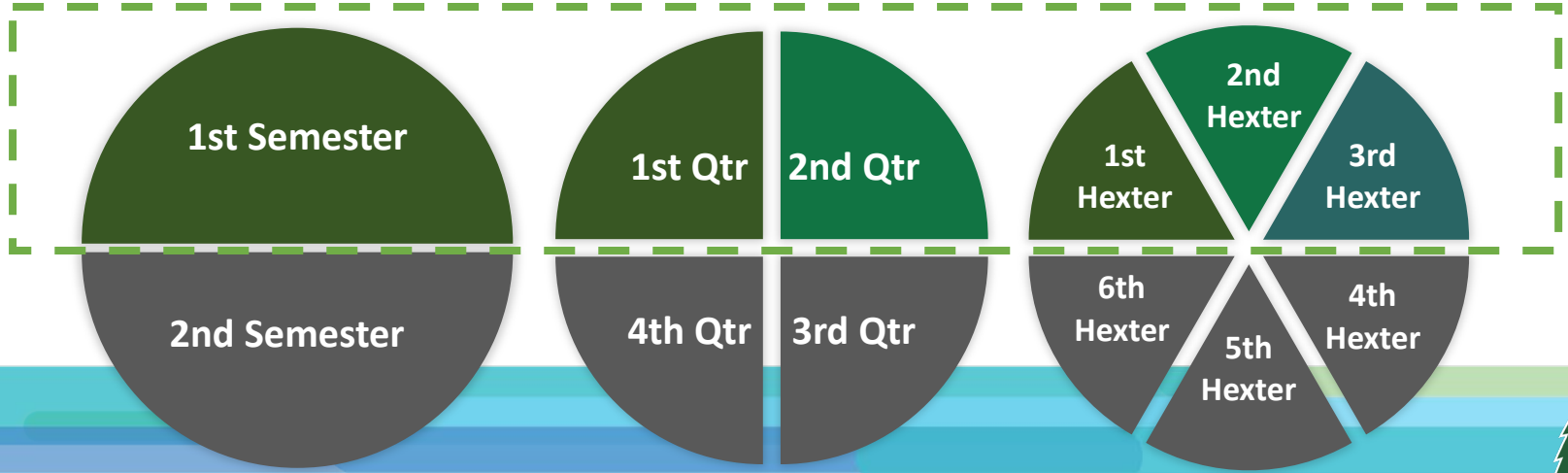


Schedule Considerations



“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.



In-Person Student Schedules

- Depending on the school or program design, some brick-and-mortar schools and programs operated by a BOCES may not be set up to follow a traditional bell schedule.
  - “Traditional” meaning, each student is provided a list of courses into which they are scheduled, and each course meets regularly at specific days and times.
- Even in a “non-traditional” school or program, students must still have **documented schedules** which clearly state the days and times when students are scheduled to attend **for all of Fall semester, as of the pupil enrollment count date.**



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 not associated with a specific Alternative Instruction Course



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.”
- Instructional time used to calculate a student’s funding level is based on an equivalency for each alternative instruction course.
  - This can be a challenge for schools with non-traditional schedules!
- The course must appear in a catalog of courses using alternative instruction, published to the school, district, or BOCES website.
- Specific types of attendance documentation are required for each type of alternative instruction course.

Alternative Instruction Courses - Takeaways

- BOCES schools & programs do not have any special flexibilities for alternative instruction courses.
- Alternative instruction courses are evaluated **at the course level**, not at the "program" level.
  - There is no such thing as a "blended program" or "hybrid program!"
- Alternative instruction courses **must be credit-bearing**.
- Work-based learning courses are alternative instruction courses.
- Communicate with your district's data respondents & registrars.
- Resources:
  - Aug 6, Pupil Count Topics: Alternative Instruction Courses Recording
  - The Student October Count Audit Resource Guide!



Contractual Education

Contractual Education in General

- Contractual education is when a district pays the entire cost of programming to another district or third-party entity to educate one of its students.
  - Examples of educational providers include, but are not limited to: another Colorado public school district, a BOCES, a private entity, a college, etc.
- Only services paid by the district may be included in the determination of funding eligibility.
  - The district cannot require the student to pay any portion of the tuition cost (e.g., an online tuition differential)
  - The district may choose whether to pay for other costs (e.g., books & fees)
- If a student or their family pays for activities, or the student participates in free community resources:
  - These activities are not included in the determination for funding.
  - Participation in these activities is not evidence of attendance for funding purposes.

Contractual Education Funding Considerations

- To include a service as part of a student's schedule in the determination for funding, the district must pay the cost.
  - Example: If the student receives free services from a local non-profit, that time CANNOT be included in the student schedule.
- The responsibility for ensuring funding and documentation requirements for courses and services offered by a third party are met lies with the district reporting the student for funding.

34

Contracting with a BOCES

- When a district contracts with a BOCES to educate students, that is treated as contractual education, regardless of whether the district is a member of that BOCES.
- In most cases, the cost per student/per slot for a district to send a student to a BOCES school or program is above and beyond the basic BOCES member fees.
- Financial implications of audit adjustments are likely to be addressed in the district's contract/MOU with the BOCES – be familiar with those terms!

Contractual Education Documentation Considerations

- To include contractual education in the determination for funding, all documents in the Contractual Education section of the Student October Count Audit Resource Guide must be available upon request at the time of audit.
- Schedule & attendance documentation must come directly from the contractor (along with other required documents) – summaries from district staff are not sufficient.
- The documents may or may not be regular SIS reports.
- The documents MUST be accurate to the student's actual programming.

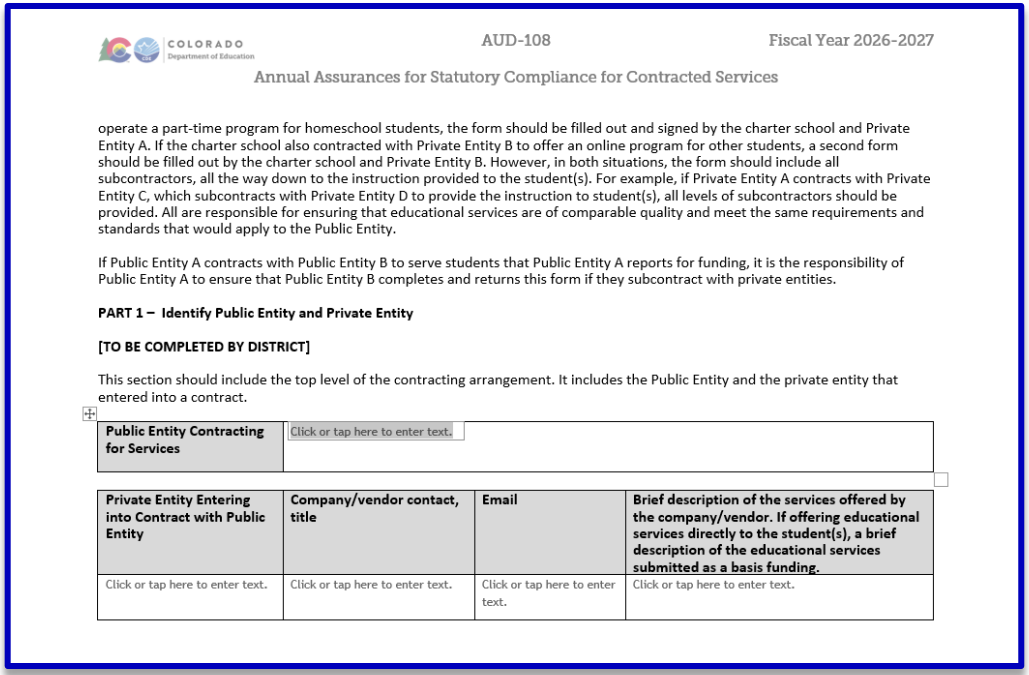
36

Contractual Education Documentation List

- Attendance from the education provider
- Individual Student Schedule from the education provider
- Education provider program/school calendar & bell schedule
- Education provider program/school handbook, if available
- Purchase agreement or contract for educational services between district and educational provider
    - This includes any contracts between the originally contracted entity and any subcontractors
- Evidence of payment for the entire cost of services
- Additional documentation, as described in the Guide, for all applicable unique student, course, school, and program types.

AUD-108 Compliance Assurances for Contracted Services

- The AUD-108 must be collected if an LEP is contracting out all instruction for a student to a **private** third-party entity.
- This includes when a BOCES contracts to a private entity.
- Good news! An LEP does **not** need to collect a Form AUD-108 for Colorado **public** IHEs (Institutions of Higher Education), public school districts, or **BOCES**!



COLORADO Department of Education

AUD-108 Fiscal Year 2026-2027

Annual Assurances for Statutory Compliance for Contracted Services

operate a part-time program for homeschool students, the form should be filled out and signed by the charter school and Private Entity A. If the charter school also contracted with Private Entity B to offer an online program for other students, a second form should be filled out by the charter school and Private Entity B. However, in both situations, the form should include all subcontractors, all the way down to the instruction provided to the student(s). For example, if Private Entity A contracts with Private Entity C, which subcontracts with Private Entity D to provide the instruction to student(s), all levels of subcontractors should be provided. All are responsible for ensuring that educational services are of comparable quality and meet the same requirements and standards that would apply to the Public Entity.

If Public Entity A contracts with Public Entity B to serve students that Public Entity A reports for funding, it is the responsibility of Public Entity A to ensure that Public Entity B completes and returns this form if they subcontract with private entities.

PART 1 – Identify Public Entity and Private Entity

[TO BE COMPLETED BY DISTRICT]

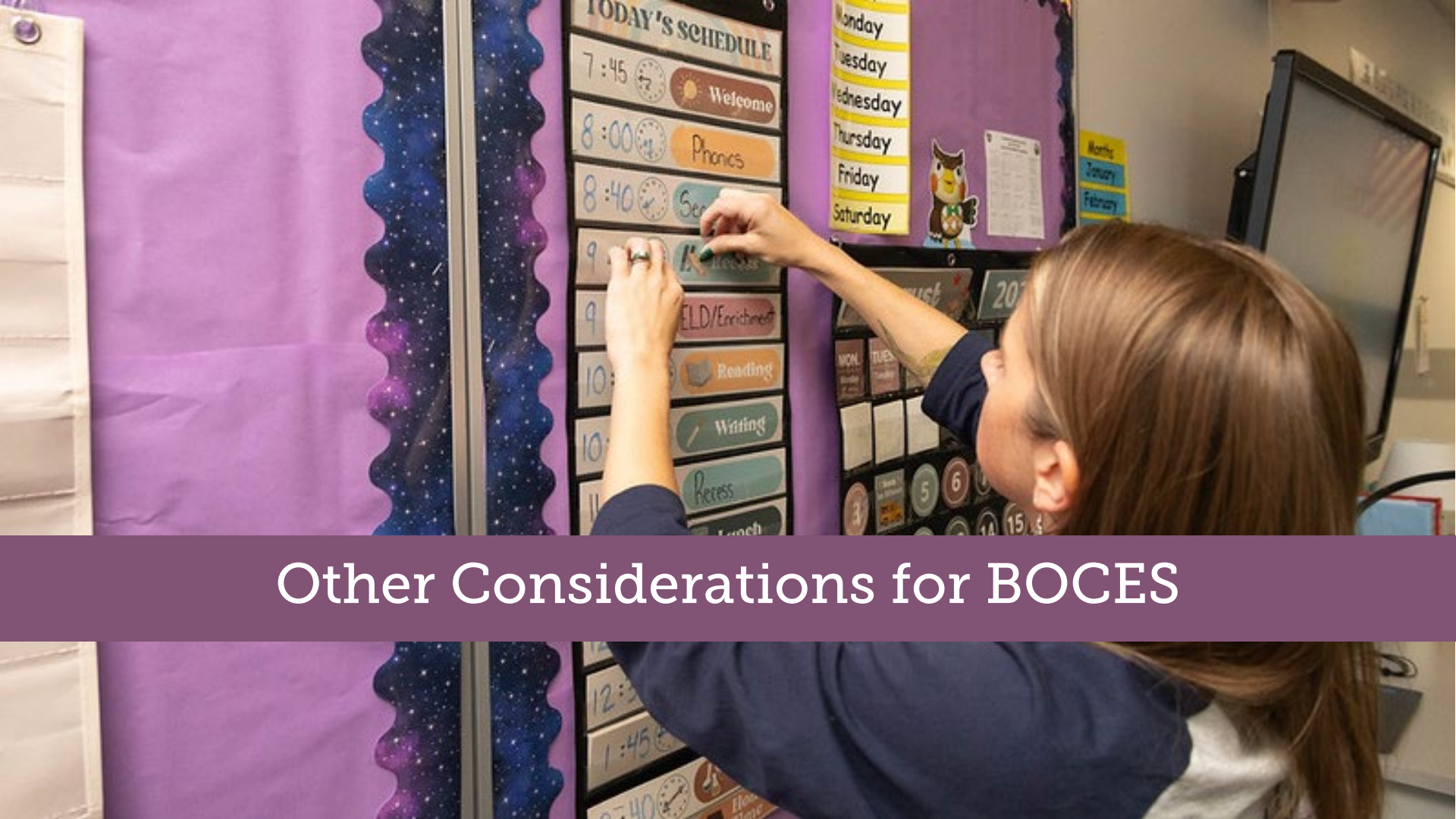
This section should include the top level of the contracting arrangement. It includes the Public Entity and the private entity that entered into a contract.

Public Entity Contracting for Services	Click or tap here to enter text.

Private Entity Entering into Contract with Public Entity	**Company/vendor contact, title**	**Email**	**Brief description of the services offered by the company/vendor. If offering educational services directly to the student(s), a brief description of the educational services submitted as a basis funding.**
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.

Contractual Education Documents - Takeaways

- During an audit, the BOCES must provide schedules and attendance for each student.
- The documents may or may not be regular SIS reports.
- The documents MUST be accurate to the student's actual programming.
- If the instruction is being provided by a contractor/subcontractor, the audit documents must come directly from the entity providing the instruction (not a district/BOCES summary).
- The final responsibility to ensure a student is eligible for funding belongs to the district that reports the student for funding.
- When in doubt, review the Student October Count Audit Resource Guide!



Other Considerations for BOCES

Online Schools and Programs

- If a BOCES authorizes a Colorado public online school, refer to:
  - The Online Schools and Programs section of the Student October Audit Resource Guide.
  - Jul 23, Pupil Count Topics: Online Schools and Programs Recording
- A complete list of certified MDOL schools and SDOL schools and programs that have provided notification to the Office of Blended and Online Learning is available on the Multi-District and Single District Online Schools & Programs List webpage.
- Note that a BOCES cannot authorize a single-district online *program* but can authorize an online *school*.
- All of the online school guidance applies to you! There are no special flexibilities for online schools authorized by a BOCES.

Pupil Attendance Information (PAI) Codes

- PAI Codes 01-08 are for students being educated in the district reporting them.
- PAI Codes 24-33 are used for students who are residents of the reporting district, but the district is not educating the student.
  - **31 – School District or BOCES (Contractual Agreement)**
- Using PAI codes correctly is key to having the correct students included in Student October Count and other important data collections!
- Resources:
  - Data Services's Pupil Attendance Information Short Byte Recording and Pupil Attendance Information Short Byte (PPT)
  - 2026-2027 Student Interchange—Student School Association File Layout

Other Audit Documentation Considerations

- Remember to collect the required documentation for other Student October counts that are part of the funding calculation!
- At-Risk Count
  - At-Risk Count website
  - 2026 At-Risk Count Audit Resource Guide (PDF)
  - August 26, 2pm, At-Risk Count: Audit Overview (Recording available by 9/1)
- English Language Learner (ELL) Count
  - English Language Learner Count website
  - 2026 ELL Count Audit Resource Guide (PDF)
  - September 15, 10am, English Language Learner Count: Audit Overview
- SPED Count
  - Special Education Pupil Count website
  - 2026 Special Education Audit Resource Guide (PDF)
  - September 1, 1pm, Special Education Pupil Count: Audit Overview



Audit Approach

Annual Audit Review

Two years ago, the School Auditing Office shifted its audit approach.

- All **organizations** participate in the Annual Audit Review.
  - The blanket term "**organization**" includes all districts, CSI, and BOCES that operate their own schools and/or submit data during the Student October data collection.
- No later than **September 15, 2026**, all districts/CSI/BOCES must:
  - Complete all 4 funded count **audit questionnaires**, and
  - Upload initial audit documentation (as described in the questionnaires) to Syncplicity.
- This approach continues to evolve - questionnaires and initial audit documentation update each year as needed.

Annual Audit Review Initial Upload Deadline

Therefore, the deadline to upload the required questionnaires and initial audit documentation via Syncplicity is

September 15, 2026!

Failure to upload will automatically result in the organization being flagged to participate in an expanded audit!

Annual Audit Review Overview

During the annual audit review, the School Auditing Office reviews the following for every organization:

- Responses provided on the audit questionnaires, and
- Initial audit documentation, and
- Reported Student October Count data, and
- Areas of concern across the state, and
- Changes in legislation and/or administrative rules



Expanded Audits

- Based on the results of the Annual Audit Review for each organization, the School Auditing Office will flag some organizations for an expanded audit review.
- Expanded audit reviews mean the organization must upload additional documentation, including student-level documents.
- Student-level documentation will be used to check that students met the funding requirements for each count.
    - If you cannot provide appropriate student-level documentation showing funding eligibility, your organization's funded count/s will be adjusted.
    - Adjustments will likely result in money being owed back to the state based on the School Finance formula.

Expanded Review Type 1: Focused Audit Reviews

- Focused audit reviews will have a narrow scope based on a risk assessment.
- After being engaged for audit, organizations will provide audit documentation for schools, programs, and/or students identified in the scheduling letter.
    - In rare cases, samples may be expanded based on the preliminary results.
- When a BOCES is engaged for audit, the reporting district will have a focused audit that includes the students attending a BOCES school, but the BOCES will be responsible for providing the audit documents for these students.

Expanded Review Type 2: Comprehensive Audit Reviews

- Comprehensive audit reviews will be more in-depth than focused audits and will require the organization to upload documentation for a wide range of student populations across the organization.
- The organization should be prepared to provide any and all audit documentation to support funding eligibility as described in the corresponding Audit Resource Guides.

Which Audit Engagements Sample BOCES Students?

- BOCES that operate schools will be engaged directly for any expanded audit that includes students at a BOCES *school*.
- Any district/CSI engagement may include students in a BOCES *program*.
- In either case, the BOCES must provide student-level documents at the time of audit – the question is whether they will provide the documents directly to the School Auditing Office or to the district at which the student is reported.

2026-2027 School Year AAR Timeline

Jul-Oct 2026

- Organizations collect and report Student October Count data
- Gather supporting audit documents

Sep 15, 2026

Organizations upload AAR Questionnaires and initial supporting documents

Nov 2026

- Submit Student October Snapshots (11/10)
- Duplicate count & corrections if needed (11/11-11/25)

Dec 5, 2026

Submit local Board of Education "sign off" forms to Data Services

Jan-Mar 2027

- Initial Annual Audit Reviews
- Organizations are notified whether they will have an expanded audit

Feb-Oct 2027

- Expanded* audits progress
- Organization audit contacts assist with the audit process

Dec 2027

Goal: By 12/31/27, the School Auditing Office will finalize all expanded audits for FY26/27

2028

The AAR Cycle Continues

* "Expanded audits" include focused and comprehensive audits.



Questionnaires

Four Count Questionnaires

- The 2026 questionnaires cover similar topics to last year.
- The questions and format have been updated based on last year's results and feedback from the field.
- The 4 questionnaires are posted on their School Auditing Office pages:
  - Pupil Count
  - At-Risk Count
  - ELL Count
  - SPED Count (NEW!)

Questionnaire Contents

- Each questionnaire should be filled out by a knowledgeable expert in your organization.
    - Usually the audit contact, but you may find someone else is a better choice.
- Answering the questions should help you complete your Student October Count data collection more smoothly.
- If you are filling out the questionnaire and find you don’t know the answer to a question, we encourage you to reach out to others in your organization or your member districts to track down the answer!

Questionnaire Trainings and Assistance

- The Pupil Count questionnaires had a webinar for a detailed walkthrough:
  - July 16, Pupil Count Topics: Questionnaire Walkthrough Recording
- Other questionnaires will be covered as part of the count overviews or office hours:
  - September 1, 1pm, Special Education Pupil Count: Audit Overview
  - September 9, 2pm, At-Risk Count Office Hours
  - September 15, 10am, English Language Learner Count: Audit Overview
- If you still have questions after the walkthroughs, our office is happy to schedule a one-on-one meeting to help. Contact audit@cde.state.co.us.


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

Rebecca McRee, Audit Manager

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

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



Questions?