COLORADO
Department of Education

August 26, 2026

Overview of the At-Risk Count Audit



Objectives

- Determine the source of at-risk funding
- Determine student eligibility for inclusion in the 2026 at-risk count
- Summarize acceptable at-risk documentation
- Determine acceptable at-risk documentation date ranges
- Understand and correctly answer scenario questions and other FAQ
- Locate CDE resources

Note: If you have a question, feel free to ask in the chat or email armeasure@cde.state.co.us. We have a lot of information to get through, so we will not be answering questions at the end.

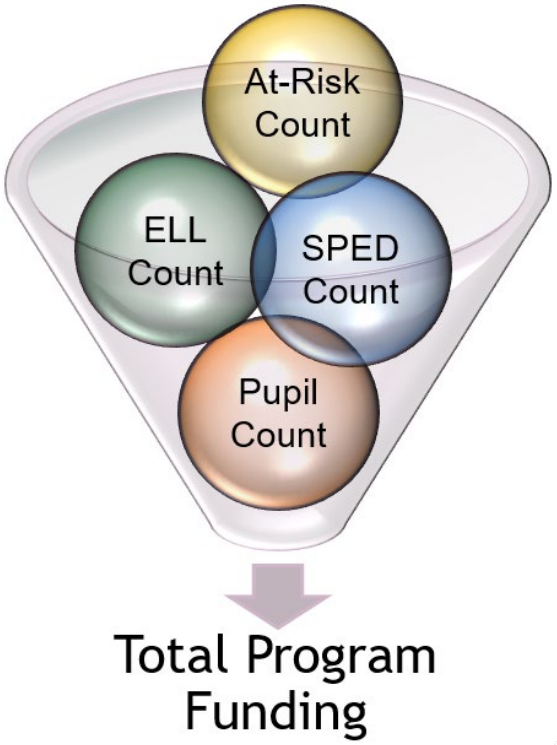


Student October Count



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
  - Includes reviewing submitted data, audit questionnaires, prior audits, and student-level documentation
- Info & Contact
  - School Auditing Office's Website
  - Email: audit@cde.state.co.us

Student October Count Day 2026

The 2026 pupil enrollment count date is:

Thursday, October 1, 2026

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

Update: Census Block Interchange

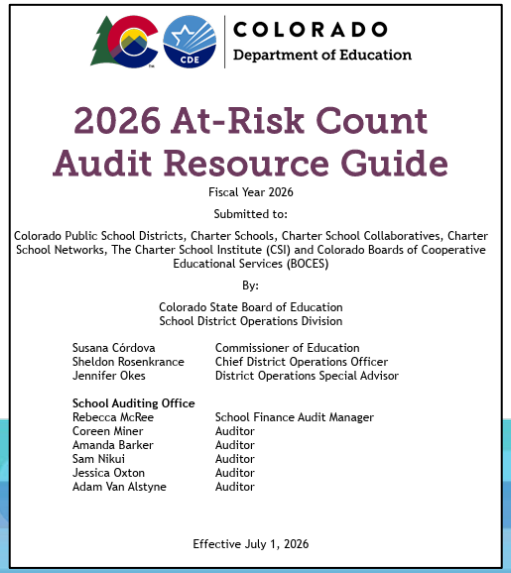
- Formerly known as the At-Risk Interchange
  - Renamed to Census Block Interchange to more accurately describe the data collected
    - Student addresses that had to be geocoded into census block information
- Suspended beginning with the 26/27 school year
  - Memo



At-Risk Count

2026 At-Risk Audit Resource Guide

- The School Auditing Office posts guides for each of the counts related to Student October.
- Everything we review today is in the 2026 At-Risk Count Audit Resource Guide.



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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Effective July 1, 2026



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2026-2027 Updates

- File: Student Demographic
- Data Fields:
  - **Updated Definition**—Free/Reduced Lunch Price Eligible
    - Codes remain the same
    - Text updates to provide clarification
  - **Retiring**—Free Lunch Eligibility Identification Field
  - **New**—At-Risk Status Field

Definitions of FRL and At-Risk Status Fields (As described in the 2026 Student Demographic File Layout)

- FRL Field: “Student meets the **current year federal eligibility criteria** for free or reduced-price lunch. Eligibility must be documented using one of the following (current year)…”
- At-Risk Status Field: “An indicator that a student meets the criteria for at-risk funding within the School Finance formula as described in the Rules for the Administration of the Public School Finance Act. This includes an indication of eligible for funding […] or not eligible for funding (paid) and the source of eligibility.”

At-Risk Status Field

- **Will be used for determining a district's at-risk count and subsequent funding**
- Intent is to aid districts in the reporting of at-risk eligibility given flexibilities in Rule (1 CCR 301-39):
  - 6.02(2): In the absence of current year documentation, districts may use documentation from the prior year.
  - **6.02(4):** Students being reported at CEP schools/sites may use documentation beyond the current or prior year to evidence free or reduced-price lunch eligibility depending on the year of the CEP cycle.

What is the criteria for inclusion in the 2026-2027 At-Risk Count?

- For the 2026-2027 SY, any student who meets all of the following criteria as reported in the Student October Count data collection will be included in the district's At-Risk Count:
  - Grades K-12, and
  - Eligible for per pupil funding, and
  - Reported as free or reduced-price lunch eligible
    - At-Risk Status Field (NEW!)

At-Risk Status Field Values

Eligibility: Evidence of Eligibility – Year of Evidence

Free
At-Risk 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 From – 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)

Reduced-Price
At-Risk 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)

Paid
At-Risk Eligibility

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

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At-Risk Status

- Every student has a reporting at-risk status that is separate from their ability to eat for free or whether their school offers meals
  - Students who eat for free may have a different at-risk status
  - Students may have different values in the FRL and At-Risk Status fields
  - Students who attend a non-NSLP participating school have at-risk statuses



At-Risk Status Documentation

Documentation

- Direct Certification
  - The only accepted documentation of direct certification is the export list from the Colorado Nutrition Portal
    - This does NOT include lists from district student information systems (SIS)
    - If a district uses CEP documentation flexibilities, a district needs to save direct certification exports for five years
- Other Categorical (Foster, Migrant, McKinney-Vento/Runaway, Head Start)
  - Liaison/Designee lists
  - Letters from state agencies
- Income Forms
  - The Application for Free and Reduced-Price School Meals (Application)
  - Federal Economic Data Survey (FEDS Form)
  - Combination Form (Combo Form)

Different SFAs

- Sites that operate under a different School Food Authority (SFA) than their district/BOCES should establish a process for at-risk statuses to be updated effectively between the SFA and the district/BOCES.
    - This is a two-way street: Districts, BOCES, and charters should work together to assign an at-risk status to each student.
        - Do not rely on direct certification and/or other categorical information only.
        - Be sure to distribute, collect, and process income forms on or before the pupil enrollment count date (10/1/26).



Documentation: Direct Certification

Complete Direct Certification Lists

- Any student who appears on a district complete direct certification match list processed on/between July 1 and the current year pupil enrollment count date (10/1) may be reported with a free or reduced-price lunch at-risk status
- 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.

SAO Recommendations for Direct Certification

- To ensure inclusion of all possible at-risk eligible students and maximize at-risk funding, the School Auditing Office recommends:
  - Monthly uploads and direct certification matching
  - A direct certification matching on Count Day (10/1)
  - Districts have processes in place to directly certify students at non-NSLP participating schools in addition to students at NSLP participating schools

Extended Eligibility

- Free or reduced-price at-risk statuses may be extended to students who are not listed on a complete direct certification list if they are part of the same household as a directly certified student
  - **The extension to the shared household member must occur in the same year as the certification of the DC student**
  - Eligibility established through SNAP, TANF, FDPIR, and Medicaid can be extended to all household members
  - Eligibility established through homeless, foster, or migrant statuses **cannot** be extended

Extended Eligibility, cont.

- Extension documentation must include the following:
  - The name of the district representative who extended the eligibility
  - The directly certified student who appears on the complete direct certification list
    - The DC export may be required at the time of audit
  - The date of extension, and
  - The basis of extension (i.e., same household address, application, “Extended Eligibility to Additional Household Members” letter)



Documentation: Other Categorical

Other Categorical Eligibility

- Foster
- Migrant
- Homeless (McKinney-Vento) / Runaway
- Head Start

Categorical Eligibility Determination Lists: Foster Students

- Documentation includes foster child identification on an income form or a letter/list from a state agency, local agency, or a court
  - Must be dated on/before the pupil enrollment count date (10/1)
- 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 and retain the CDE Data Pipeline Error Report (error OC134) as documentation as long as it was generated on/before November 10th

Categorical Eligibility Determination Lists: Migrant Students

- Lists must come from a Regional Migrant Education Program Liaison or their direct designee and show identification on/before the pupil enrollment count date (10/1) for the current year
    - Indication of migrant status on an income form must be accompanied by identification from a liaison
- For auditing purposes, school nutrition system or student information system status reports are not sufficient documentation
- If CDE identifies the student as migrant during the Student October Count data submission, the district should report the student as free lunch eligible and retain the CDE Data Pipeline Error Report (error OC130) as documentation as long as it was generated on/before November 10th

Categorical Eligibility Determination Lists: Homeless (McKinney-Vento)/Runaway Students

- Confirmation of Homeless or Runaway status must come from a district liaison or their direct designee
- Lists must show the student was confirmed eligible on/between July 1 and the pupil enrollment count date (10/1)
- To use school nutrition system status reports or student information system reports, the report must include
  - The date the student was confirmed eligible, and
  - Clearly identify the district liaison/designee who confirmed eligibility

Categorical Eligibility Determination Lists: Head Start Students

- Identification of having been enrolled in one of the following:
  - 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
- Head Start is a program for preschool students, and preschool students are not included in the At-Risk funding count.
  - A Head Start list may only be as prior year documentation for kindergarten students.



Documentation: Income Forms

Income Form Types

- For at-risk status purposes, only the following forms are acceptable documentation:
  - The Application for Free and Reduced-Price School Meals (Application)
  - Federal Economic Data Survey (FEDS Form)
  - Combination Form (Combo Form)

Income Eligibility Guidelines: Info

- Income forms submitted used to evidence a student's at-risk status will be evaluated using the 2026/2027 Income Eligibility Guidelines
  - Districts and schools are **not** permitted to create their own income guidelines for Student October reporting
  - Guidelines should not be distributed to families

2026/2027 Income Eligibility Guidelines

Free Guidelines

Household Size	Yearly	Monthly	2x/Mo	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 member add	$7,384	$616	$308	$284	$142
Error-Prone Thresholds	$1,200	$100	$50	$44	$24

Reduced-Price Guidelines

Household Size	Yearly	Monthly	2x/Mo	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 member add	$10,508	$876	$438	$405	$203
Error-Prone Thresholds	$1,200	$100	$50	$44	$24

Complete Income Forms

- Each income form is for the applicable 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 form was received by the district

Income Forms: Other Information

- If an income form indicates a student is a foster child, the student is automatically eligible for free lunch and no further documentation is required
    - Migrant, homeless/runaway, and Head Start identifications must be confirmed by the appropriate district/regional liaison before being approved for a free at-risk status
- If an income form includes a valid case number for SNAP, TANF, or FDPIR, all students listed on the income form may be reported with a free at-risk status
    - SNAP/TANF: 7 alphanumeric characters that start with “1B”
    - FDPIR: 7 or 9-digit number (no letters)

Electronic Income Forms

- Electronic Applications must follow the USDA and Office of School Nutrition guidance found in the Local System Checklist on the Determining Program Eligibility webpage
- Electronic FEDS forms
  - Must show date of submission and capture of appropriate electronic signature
  - Must mirror the paper version, including the listing all individual household members and individual income (i.e., amount and frequency)
    - Listing only a total number of household members will **not** be accepted
    - Income ranges will **not** be accepted

Electronic Income Forms: Helpful Hints

- Districts who rely on software programs to process electronic forms should be verifying that the result of the processing is accurate given the information on the form, such as:
  - Verifying the outcome is correct based on the number of names listed on the form and not a number input by the completer of the form
  - Verifying that names appearing more than once on the form are in fact two separate people and that the form was processed using the correct number of household members
  - Verifying the total income is correctly calculated given multiple incomes at varying frequencies

Electronic Income Forms: Helpful Hints, cont.

- 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.

Income Forms: Notes

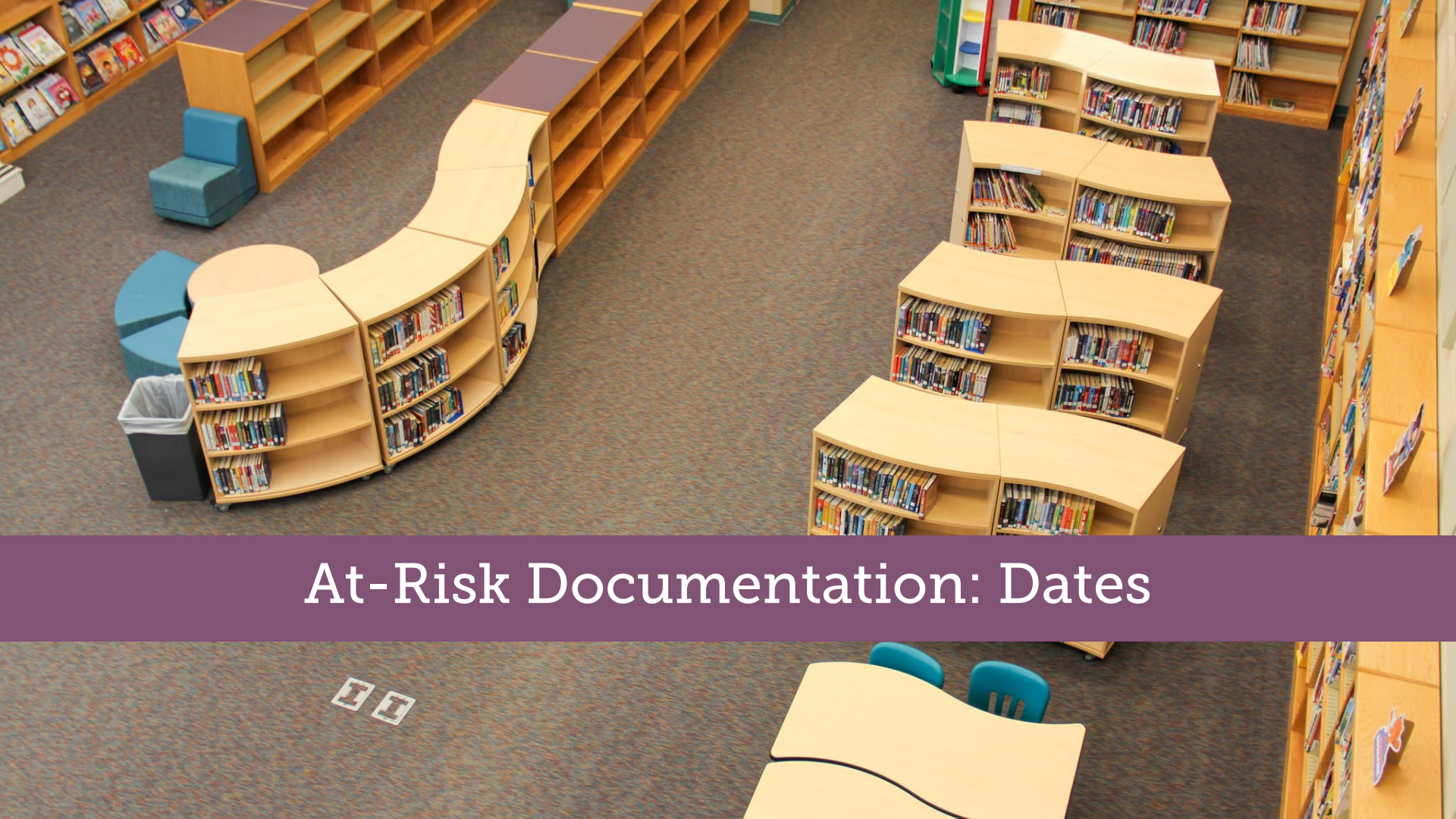
- Should a school need to use nutrition staff for FEDS forms, the nutrition fund must be reimbursed.
- If information on an income form is inconsistent or incomplete, the district should be prepared to provide documentation demonstrating when changes were made by a district processing official. The documentation 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).

Income Forms: Notes, cont.

- 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 a free at-risk status through an income form even if their family declines the free lunch benefit.

Income Forms: Notes, cont. 2

- 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.



At-Risk Documentation: Dates

Edit Check

- During the Student October Count data submission, an edit check will cross reference a school's code, CEP cycle year, and At-Risk Status field values.
- This check will prevent districts from using Prior Year 2+ values in the At-Risk Status field for students reported at schools that do not have corresponding CEP cycle years.
- Districts will receive an error that will require addressing before finalizing Student October Count data.

Non-CEP Schools & CEP Year 1 for 26/27

- Current year documentation date range: 7/1/26 – 10/1/26
- Prior year documentation in the absence of current year date range: 7/1/25 – 6/30/26
- Districts may use the following values for students attending Non-CEP schools and CEP schools in their first year:
  - Free: 11, 12, 14, 15, 17, 18
  - Reduced-Price: 21, 22, 24, 25
  - Paid: 31, 32

CEP Year 2 for 26/27

- Districts will use the same at-risk values as non-CEP or CEP Year 1 schools/sites
- The difference is that districts with CEP Year 2 schools/sites may use the “best of” status along with supporting documentation
- Documents must come from 7/1/25 – 10/1/2026

CEP Years 3 & 4 for 26/27

- CEP schools in years 3 and 4 of their cycles may use any of the values for the At-Risk Status field, including CEP Years 2+ sites only values
  - Free: 13, 16, 19
  - Reduced: 23, 26
- Keep in mind that values reporting a status of 2+ Prior Years should only be used by districts who have the capacity to track statuses and retain documentation for multiple years
- Documents may come from 7/1/24 – 10/1/26

Documentation Retention

- Eligibility documentation must be retained and made available until audited by the Department or until five years from the certification date (November 10th), whichever comes first
- Depending on the timing of an audit and a school's CEP base year, the school/site may need to retain at-risk eligibility documents for up to 10 years
    - The Annual Audit Review approach of the School Auditing Office should reduce this burden



Scenarios

Scenario 1

A student attending a non-CEP school in the 26/27 school year was matched DC Medicaid-Reduced by their district in August 2026. They also have an income form from July 2025 that is evaluated to meet the free threshold. How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Free; At-Risk Status: 11 Free: Direct Cert – Current Year
B) FRL: Free; At-Risk Status: 15 Free: Income Form – Prior Year
C) FRL: Reduced; At-Risk Status: 21 Reduced: Direct Cert – Current Year

Scenario 1: Answer

A student attending a **non-CEP** school in the **26/27** school year was matched **DC Medicaid-Reduced** by their district in **August 2026**. They also have an income form from July 2025 that is evaluated to meet the free threshold. How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Free; At-Risk Status: 11 Free: Direct Cert – Current Year
B) FRL: Free; At-Risk Status: 15 Free: Income Form – Prior Year
C) FRL: Reduced; At-Risk Status: 21 Reduced: Direct Cert – Current Year

The correct answer is C. FRL should be current year with current year documentation. The school is non-CEP for 26/27, so must use current year DC Medicaid-Reduced status.

Scenario 2

A student attending a CEP Year 2 school in the 26/27 school year was matched DC Medicaid-Reduced by their district in August 2026. They also have an income form from July 2025 that is evaluated to meet the free threshold. How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Free; At-Risk Status: 11 Free: Direct Cert – Current Year
B) FRL: Reduced; At-Risk Status: 15 Free: Income Form – Prior Year
C) FRL: Free; At-Risk Status: 21 Reduced: Direct Cert – Current Year

Scenario 2: Answer

A student attending a **CEP Year 2** school in the **26/27** school year was matched DC Medicaid-Reduced by their district in August 2026. They also have an **income form** from **July 2025** that is evaluated to meet the **free** threshold. How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Free; At-Risk Status: 11 Free: Direct Cert – Current Year
B) FRL: Reduced; At-Risk Status: 15 Free: Income Form – Prior Year
C) FRL: Free; At-Risk Status: 21 Reduced: Direct Cert – Current Year

The correct answer is B. FRL should be current year with current year documentation. The school is CEP Year 2 for 26/27, so can use "best" status of free with income form documentation from July 2025.

Scenario 3

A student attending a CEP Year 3 school in the 26/27 has the following documentation: 26/27 reduced via income form, 25/26 reduced via direct cert, 24/25 free via income form. How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Reduced; At-Risk Status: 16 Free: Income Form – Current Year
B) FRL: Free; At-Risk Status: 16 Free: Income Form – Prior Year 2+
C) FRL: Reduced; At-Risk Status: 16 Free: Income Form – Prior Year 2+

Scenario 3: Answer

A student attending a **CEP Year 3** school in the **26/27** has the following documentation: **26/27 reduced** via income form, 25/26 reduced via direct cert, **24/25 free via income form.** How should the student be reported in the FRL and At-Risk Status fields?

A) FRL: Reduced; At-Risk Status: 16 Free: Income Form – Current Year
B) FRL: Free; At-Risk Status: 16 Free: Income Form – Prior Year 2+
C) FRL: Reduced; At-Risk Status: 16 Free: Income Form – Prior Year 2+

The correct answer is C. FRL should be current year with current year documentation. The school is CEP Year 2 for 26/27, so can use "best" status of free with income form documentation from 24/25 school year.



Frequently Asked Questions

FAQ 1

- We're CEP and all our students eat for free. Do I need to collect at-risk status documentation?
  - Answer: YES! A student who eats for free is not automatically given a free at-risk status. For a student to have a free or reduced-price lunch at-risk status, the district MUST provide documentation to support the status. This means:
    - Districts should collect income forms for students throughout the district
    - Districts should run direct certification processes for students throughout the district
    - Districts should collect other categorical liaison lists for students throughout the district
    - Don't forget students at charters, non-NSLP schools, etc.

FAQ 1, cont.

- If a district does do not collect income forms, the district is relying on direct certification processes and, to a smaller extent, other categorical designation, which vastly limits your district's at-risk count.

FAQ 2

- Which field in Student October will determine a district's at-risk count?
  - Answer: The At-Risk Status field, which is part of the Student Demographic file that is submitted during the Student October Count data collection. The FRL field will no longer be used to determine at-risk counts resulting from the Student October data collection.

FAQ 3

- What is a tip to help me determine a student's at-risk status if that student attends a CEP school/site?
    - Answer: At-risk status is determined at the student level while CEP designation is at the school/site level. A tip to help determine a student's at-risk status is to first ask if the student attends a CEP school/site. If so, the district can use allowable documentation from any point during the school/site's CEP cycle. If not, the district can use only current documentation or prior year documentation in the absence of current year documentation to evidence a student's at-risk status.

FAQ 4

- Can I extend a directly certified status from a prior year to a sibling living in the same household for the current year if both students are at a CEP school?
    - Answer: No. The key here isn't the CEP status of the school but rather the timing of the direct certification and extension: the extension must occur in the same year as the direct certification.

FAQ 5

- What about the whole 30-day carryover thing?
  - Answer: Districts can still use 30-day carryover for USDA (FRL) purposes. In At-Risk Status terms, this would be prior year documentation.



Resources

Reporting Resource – COMING!

- CDE's Data Services Unit and the School Auditing Office are working on a COGNOS report to help districts monitor their at-risk counts while submitting Student October Snapshots
- District-level data
  - Free eligibility, reduced-price eligibility, and paid at-risk statuses along with a total at-risk count
- School-level data
  - School code, name and CEP cycle year
  - Free eligibility, reduced-price eligibility, and paid at-risk statuses along with a total at-risk count

At-Risk Count Resources

- At-Risk Count Webpage
  - 2026 At-Risk Count Audit Resource Guide
  - Upcoming Office Hours:
    - Sept 9 at 2pm
    - Sept 16 at 2pm
    - Sept 23 at 2pm
    - Oct 21 at 1pm

- Email At-Risk Questions: armeasure@cde.state.co.us
    - **If a district needs one-on-one support or consultation regarding the At-Risk Status Field, reach out!**

School Auditing Office Resources

School Auditing Office webpage

- Trainings & Office Hours Webpage
- Pupil Count webpage
- ELL Count webpage
- SPED Count webpage
- Email: audit@cde.state.co.us

CDE Resources, cont.

Office of School Nutrition webpage

- Determine Program Eligibility webpage
- Meal eligibility contact: Nell Dochez at Dochez_n@cde.state.co.us
- CEP contact: Mandy Monaco at Monaco_m@cde.state.co.us

Data Pipeline webpage

- Student October Interchange webpage
- CEDAR/COGNOS Reports
- Identity Management webpage