COLORADO
Department of Education

School Auditing Office

Special Education Pupil Enrollment Count Audit

September 1, 2026



Purpose

- Introduction
  - Understand how the Special Education (SpEd) Pupil Count fits into total program funding
- Special Education Pupil Count
  - Identify the criteria used to determine which students are included in the SpEd Pupil Count
  - Identify the documentation required for the SpEd Pupil Count during an audit
- Annual Audit Review
  - Understand the annual audit review timeline
  - Download & complete the required SpEd Pupil Count questionnaire on time
- Resources and Q&A
  - Access available guidance and reference materials



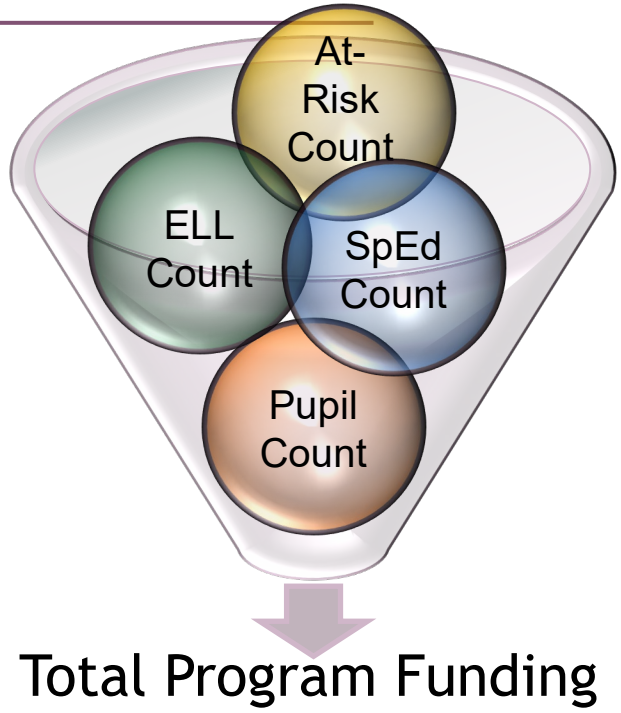
Introduction

What does the School Auditing Office do?

- Supports districts with technical guidance on Total Program Funding eligibility and documentation requirements.
- Publishes annual Audit Resource Guides for each audited count.
  - These guides are posted on or about July 1 of each year and are available on the School Auditing Office website now.
- Conducts Annual Audit Reviews of all funded counts used in determining Total Program Funding.
  - 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

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.



How is Audit related to Student October Funding?



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.

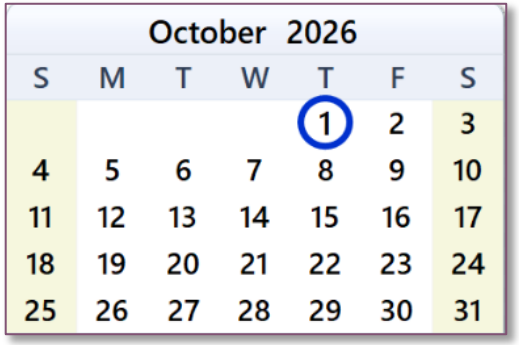
Data Pipeline: Student October "Snapshot"

- Colorado funds Colorado public school districts based on a 1-day membership count (i.e., **the pupil enrollment count date**).
- The Colorado Department of Education uses the data submitted by districts during the Student October Snapshot to determine each of the funded counts.
- Funding requirements are outlined in 1 CCR 301-39
- Required audit documentation is described in the Audit Resource Guide for each of the 4 counts.
    - Pupil, at-risk, ELL, and SpEd (starting in 2026) counts

Student October Count Day 2026

The 2026 pupil enrollment count date will be:

Thursday, October 1, 2026



October 2026						
S	M	T	W	T	F	S
				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 (by September 15th).



Total Program-Special Education Pupil Count

Special Education Pupil Count vs. Special Education December Count

- The Special Education Pupil Count included in the Total Program funding calculation, and the funds associated with it, are **separate from** and **unrelated to** the Special Education December Count funds that come from the Colorado Exceptional Children's Education Act (ECEA).
- Audits of the organization's Special Education Pupil Count, as part of the School Finance formula, will not impact the organization's Special Education December Count or its funding.
- Ensure there are processes in place to verify student disability information is updated and accurately reported by the **October** count date!
- For questions related to the **Special Education December Count**, please contact SpedDecCount@cde.state.co.us.

Compare & Contrast

Special Education Pupil Count	Special Education December Count
Counted as of **October 1!**	Counted as of **December 1!**
Counts the number of students who have been identified as having a primary disability on the count date and are eligible for per-pupil funding (PPR).	Counts the number of students receiving **Part B** Special Education services and the associated staff members serving those students.
One element in the School Finance Funding Formula that determines the **Total Program funding** for each district.	Primarily determines state level **ECEA funding** that helps to provide specialized student services.

Criteria for Special Education Pupil Count

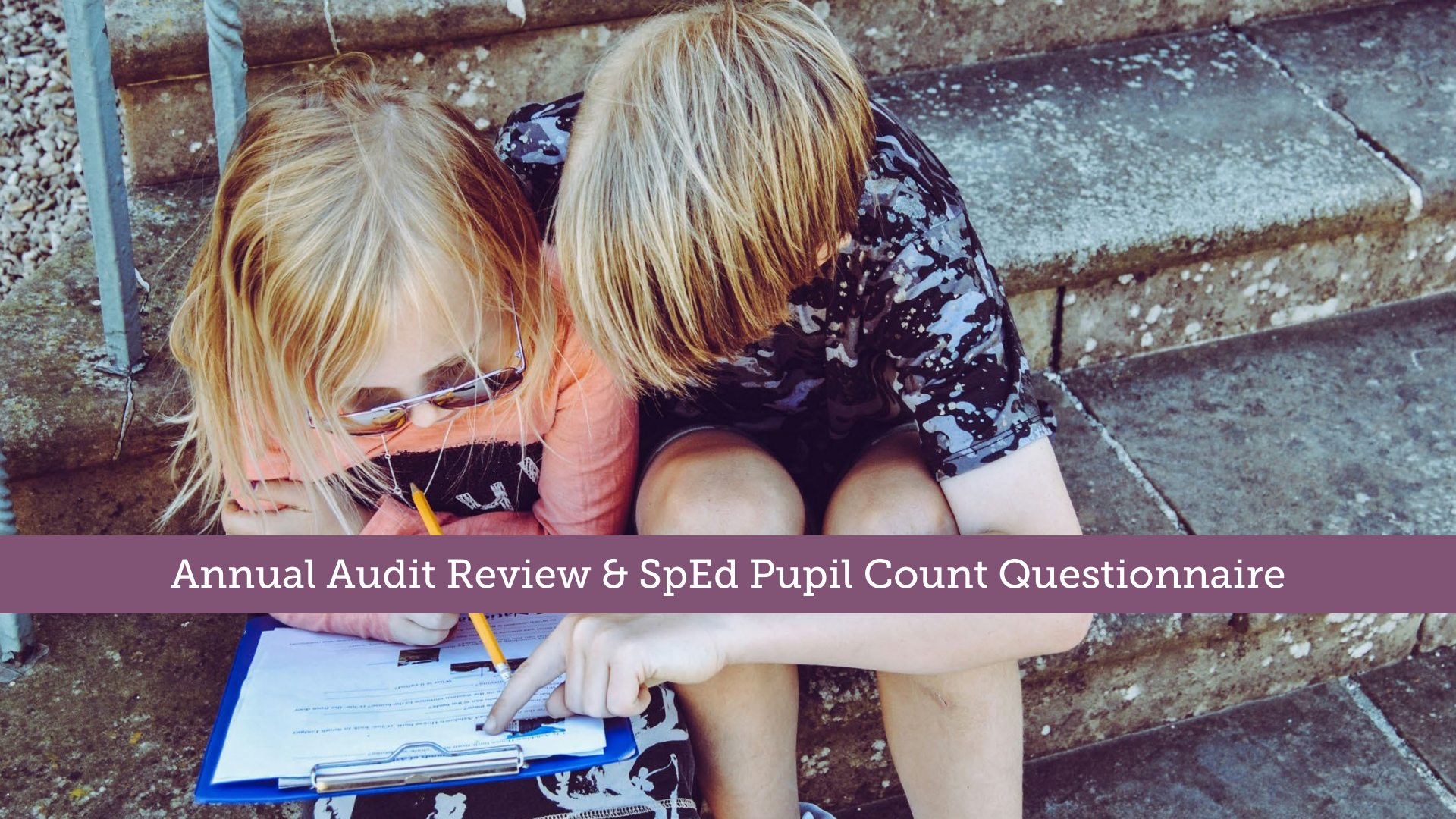
Students reported in Student October that meet all 3 of the following criteria will be included in the Special Education Pupil Count (per section 22-20-103(5), C.R.S.):

1. Grade levels: K-12
    - NOT Preschool
2. Eligible for full- or part-time PPR; funding codes:
    - 80, 82, 85 (brick and mortar students)
    - 91, 94 (students enrolled in a single-district online school or program)
    - 92, 95 (students enrolled in a multi-district online school)
3. Primary disability code: <>00

Primary Disability Codes Included in Student October

Code	Description
00	None
01	Intellectual Disability
03	Serious Emotional Disability
04	Specific Learning Disability
05	Hearing Impairment, including Deafness or Hearing Disability
06	Visual Impairment, including Blindness or Visual Disability
08	Speech or Language impairment
09	Deaf-Blindness
10	Multiple Disabilities
11	Developmental Delay
13	Autism Spectrum Disorder
14	Traumatic Brain Injury (TBI)
15	Orthopedic Impairment
16	Other Health Impairment

- Funding codes for a Primary Disability can be found in the 2026-2027 Student Interchange: Student Demographic File Layout.
- Use a 2-digit code to report the student's Primary Disability per the student's IEP **as of 10/1/26.**
- If the student has more than one disability, use the code of the student's major disability, as reflected on the student's IEP.



Annual Audit Review & SpEd Pupil Count Questionnaire

Annual Audit Review

- As part of the 2026 Annual Audit Review Process, districts must upload their completed Special Education Pupil Count Questionnaire (Form AUD-110).
- This questionnaire should be filled out by a knowledgeable expert in your organization.
- 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 to track down the answer!
- Uploads are due **September 15, 2026!**

Questionnaire Contents

- Contact Information
  - Identify who is completing the questionnaire.
  - Designate the primary point of contact for SpEd related questions from our office; otherwise, we will defer to the pupil count audit contact.
- **Question 1**: Does the organization provide Special Education Services directly, or are services delivered through an Administrative Unit (AU) or BOCES?
  - If applicable, please list the name of the AU or BOCES.
- **Question 2:** Does your organization utilize a Data Management System for IEP development and reporting? (e.g., Frontline Enrich, Spedtrack, Project Education, Infinite Campus, etc.).
  - If so, please list the system used.

Expanded Audits

- During the Annual Audit Review, the School Auditing Office will review and evaluate the completed questionnaire and the student-level data submitted by each district, CSI, and BOCES during the 2026 Student October Count data collection.
- Once data is finalized, our office will identify the districts that will participate in an expanded audit
  - Districts will be notified of audit engagement no later than February 1, 2027
  - Our office will provide a list of required audit documentation as described in the 2026 Special Education Pupil Count Audit Resource Guide
  - Additional documentation must be uploaded within 30 calendar days following receipt of the notification of audit.

Expanded Audits Cont.

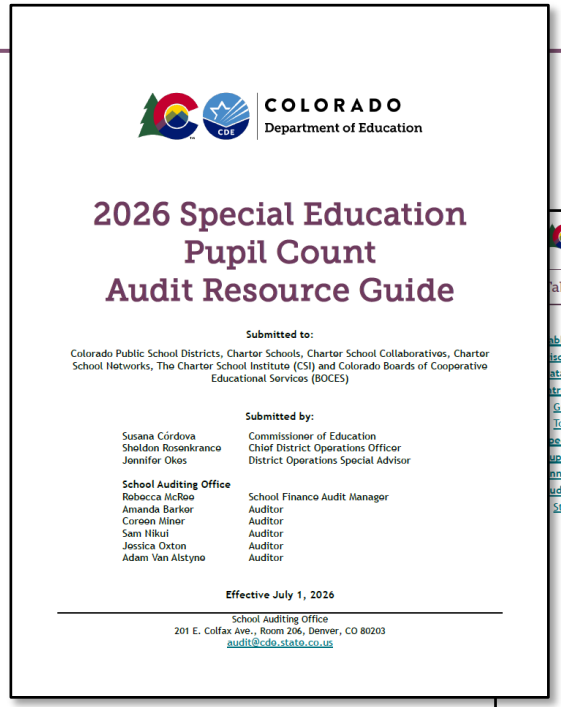
- For the Special Education Pupil Count, districts will receive a list of sampled funded students from the School Auditing Office and will have to provide documents specific to those sampled students.
- Documentation provided at the time of audit should be compiled from the district's already-existing body of evidence
    - i.e., Districts should not be creating new documentation specifically for Special Education Pupil Count audit purposes.
- Failure to upload sufficient audit documentation that evidences funding criteria were met may result in adjustments to the district's funded SpEd Pupil count which may impact the district's Total Program funding for 2026-2027.



Audit Documentation

SpEd Count Audit Resource Guide

- The School Auditing Office publishes annual Audit Resource Guides.
- These guides are posted on or about July 1 of each year ~ available on our website now!
- Provides technical guidance and support to districts related to funding eligibility and documentation requirements
- Information reviewed today is available in the [2026 Special Education Pupil Count Audit Resource Guide]



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)

Submitted by:

Susana Córdova	Commissioner of Education
Sheldon Rosenkranz	Chief District Operations Officer
Jennifer Okos	District Operations Special Advisor
School Auditing Office	
Rebecca McRae	School Finance Audit Manager
Amanda Barker	Auditor
Coreen Miner	Auditor
Sam Nikui	Auditor
Jessica Oxton	Auditor
Adam Van Alstyne	Auditor

Effective July 1, 2026

School Auditing Office
201 E. Colfax Ave., Room 206, Denver, CO 80203
audit@cde.state.co.us

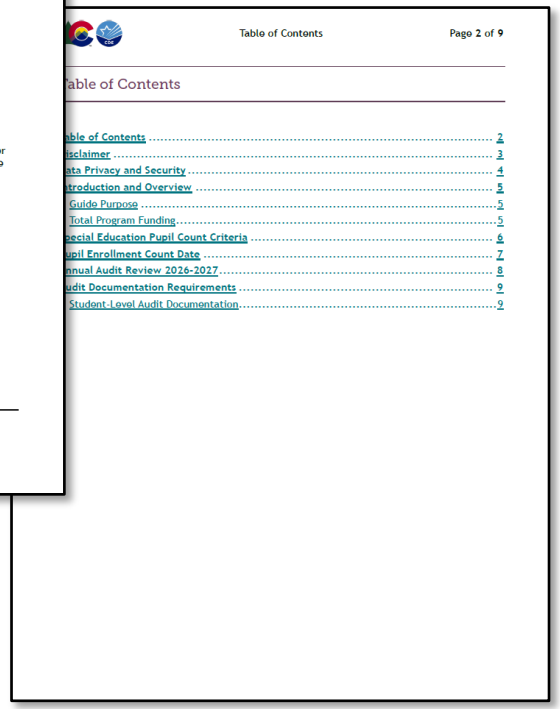


Table of Contents Page 2 of 9

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

State Board Rule 1 CCR 301-39
Public School Finance Act of 1994

- 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.
- Special Education Pupils can be identified by a district through one of the following:
  - 6.04(1) a current Individualized Education Program (IEP), or
  - 6.04(2) a current determination of eligibility form dated within three years of the applicable count date.

Audit Documentation Options

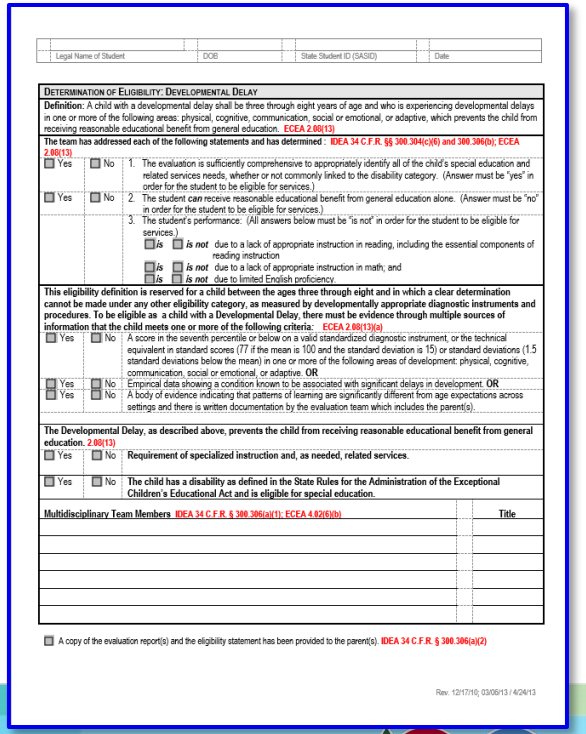
- At the time of audit, each organization must provide student-level documents to support all reported data related to funding.
- Each student reported in the Student October Count data collection as a Special Education student must have individual supporting documentation.
- Acceptable documentation is either:
  - A current Individualized Education Program (IEP), or
  - If the student does not have a current IEP, a current Determination of Eligibility Form

Audit Documentation: IEP

- Districts must provide a current IEP dated on or within 365 days preceding the pupil enrollment count date.
  - The IEP must include a Service Delivery Plan that documents the student is receiving Special Education Services as of the count date.
  - This is checked via the IEP meeting date and the start and end dates of the services listed on the service delivery grid.
- Organizations use their own compliant electronic or paper templates for an IEP built to meet federal IDEA and Colorado ECEA standards.
  - Example systems include Frontline Enrich, SpedTrack, SPED Advantage, Infinite Campus, etc.

Audit Documentation: Determination of Eligibility form

- The Determination of Eligibility Form is only needed if the district does not have a student's current IEP.
  - Use only if a student has been identified with a disability but their IEP is lapsed, not yet current, or not finalized.
- All required components must be filled out correctly.
- The Eligibility form must be dated within 3 years preceding the October 1st count date.
  - This year: 10/1/2023-10/1/2026
- Eligibility forms are maintained by the Office of Special Education
  - Each primary disability has a corresponding form



Legal Name of Student	DOB	State Student ID (SASID)	Date

DETERMINATION OF ELIGIBILITY: DEVELOPMENTAL DELAY

Definition: A child with a developmental delay shall be three through eight years of age and who is experiencing developmental delays in one or more of the following areas: physical, cognitive, communication, social or emotional, or adaptive, which prevents the child from receiving reasonable educational benefit from general education. ECEA 2.00(13)

The team has addressed each of the following statements and has determined : IDEA 34 C.F.R. §§ 300.304(c)(6) and 300.306(b); ECEA 2.00(13)

☐ Yes	☐ No	1. The evaluation is sufficiently comprehensive to appropriately identify all of the child's special education and related services needs, whether or not commonly linked to the disability category. (Answer must be "yes" in order for the student to be eligible for services.)
☐ Yes	☐ No	2. The student *can* receive reasonable educational benefit from general education alone. (Answer must be "no" in order for the student to be eligible for services.)
		3. The student's performance: (All answers below must be "is not" in order for the student to be eligible for services.) ☐ *Is* ☐ ***Is not*** due to a lack of appropriate instruction in reading, including the essential components of reading instruction ☐ *Is* ☐ ***Is not*** due to a lack of appropriate instruction in math; and ☐ *Is* ☐ ***Is not*** due to limited English proficiency.

This eligibility definition is reserved for a child between the ages three through eight and in which a clear determination cannot be made under any other eligibility category, as measured by developmentally appropriate diagnostic instruments and procedures. To be eligible as a child with a Developmental Delay, there must be evidence through multiple sources of information that the child meets one or more of the following criteria: ECEA 2.00(13)(a)

☐ Yes	☐ No	A score in the seventh percentile or below on a valid standardized diagnostic instrument, or the technical equivalent in standard scores (77 if the mean is 100 and the standard deviation is 15) or standard deviations (1.5 standard deviations below the mean) in one or more of the following areas of development: physical, cognitive, communication, social or emotional, or adaptive. **OR**
☐ Yes	☐ No	Empirical data showing a condition known to be associated with significant delays in development. **OR**
☐ Yes	☐ No	A body of evidence indicating that patterns of learning are significantly different from age expectations across settings and there is written documentation by the evaluation team which includes the parent(s).

The Developmental Delay, as described above, prevents the child from receiving reasonable educational benefit from general education. 2.00(13)

☐ Yes	☐ No	**Requirement of specialized instruction and, as needed, related services.**
☐ Yes	☐ No	**The child has a disability as defined in the State Rules for the Administration of the Exceptional Children's Educational Act and is eligible for special education.**

Multidisciplinary Team Members IDEA 34 C.F.R. § 300.306(a)(1); ECEA 4.02(6)(b)	Title

☐ A copy of the evaluation report(s) and the eligibility statement has been provided to the parent(s). IDEA 34 C.F.R. § 300.306(a)(2)

Rev. 12/17/10; 03/05/13 / 4/24/13

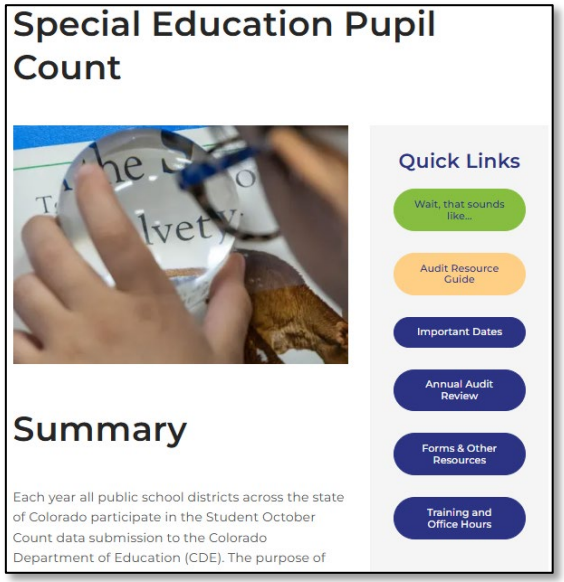

Who's That in the Mirr
Amazing Science Experiments with
ERROL THE PERI
A Very Special Secret
NIGHT SKIES OF SOUTHERN AFRICA
FIREMAN S
OH, THE PLACES YOU'LL GO!
Dr. Seuss
Snow-

Resources


Rowe
Holabird
Materials

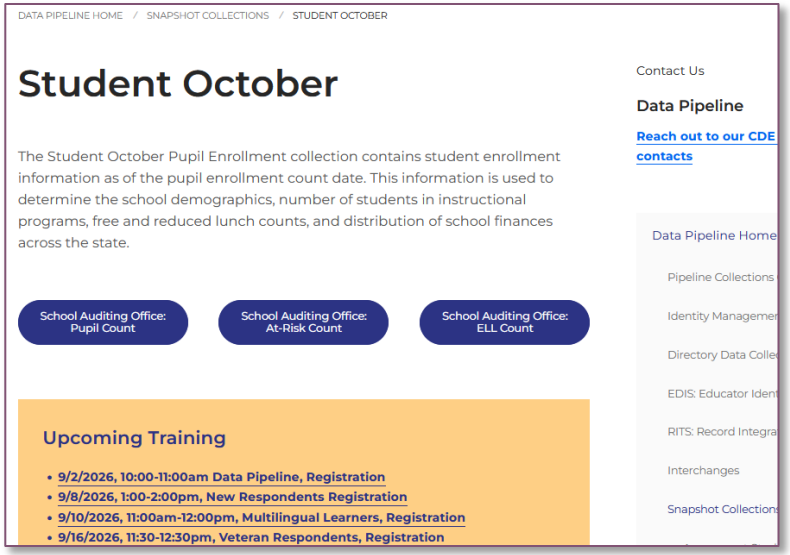
Resources – School Auditing Office

- School Auditing Office main page
  - Email: audit@cde.state.co.us
- Special Education Pupil Count page
  - 2026 Special Education Pupil Count Audit Resource Guide
  - outlines requirements that are subject to audit.
- Training and Office Hours page



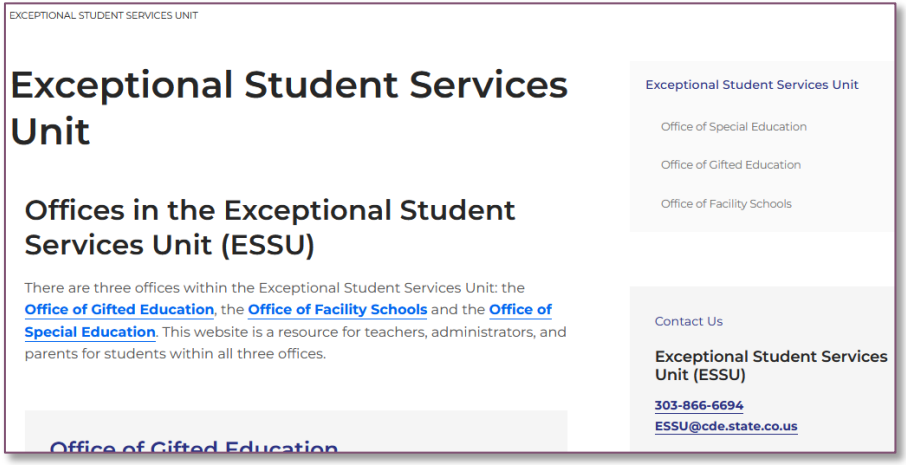
Resources – Student October Data Services/Data Pipeline

- Student October Count Collection page
  - File Layout and Definitions
  - Student October Trainings
- Contact email: StudentOctober@cde.state.co.us



Contacts – Special Education December Count

- Exceptional Student Services Unit
  - Email: ESSU@cde.state.co.us
- Special Education December Count
  - Lead: Lindsey Heitman
  - Email: SpedDecCount@cde.state.co.us
- Special Education Data
  - Supervisor: Orla Bolger





Questions?