Office Hours:
Transportation CDE-40

School Finance Division – School Auditing Office

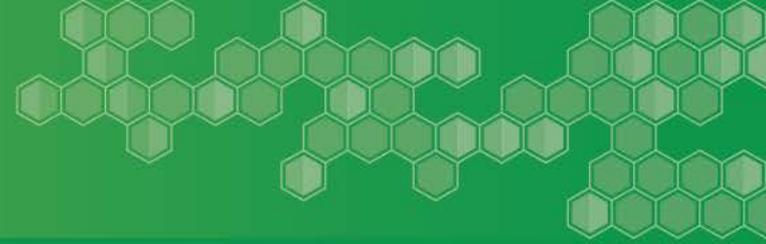Date: **09/07/2023**
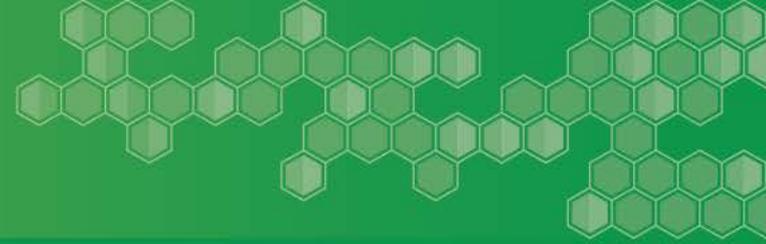
1. Introduction & Deadlines
2. Resources
3. Preparing & Submitting CDE-40 Data
   a. Electronic Submission Form
   b. Uploading Supporting Documentation
4. Calculating the CDE-40 Values
   a. Expenditures
   b. Program 2700 account series
   c. Yearly Mileage
   d. Count Day Mileage
5. Charter Schools Seeking Reimbursement

Transportation CDE-40 Claim Form

Districts must submit an electronic claim form in order to be considered for transportation funds.

- Link to form can be found here: http://www.cde.state.co.us/cdefinance/sftransp
  - Once a submission is complete, the district will receive an email confirmation. Contact Yolanda if you do not receive an email confirmation.

- Deadlines are as follows:
  - September 15th: Form data must be submitted electronically via the CDE website—**No extensions will be granted**
    - CDE is not permitted by statute to grant extensions past September 15. If the submission is not complete by that day, the district will not receive reimbursement funding.
  - November 15th: First fund payments are made on or before this date
    - To meet this deadline CDE will submit payment requests to accounting by November 3rd

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

4
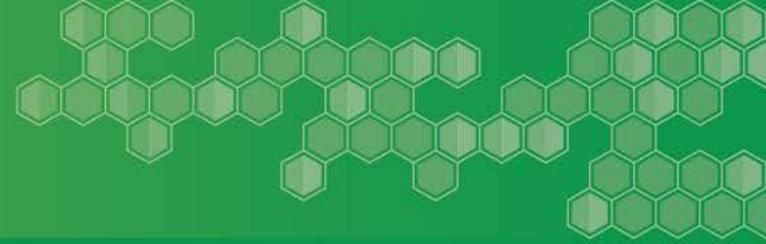
High-Level Reviews

- As online CDE-40 forms and supporting documentation are submitted by districts to CDE, staff from the School Finance and School Auditing Offices conduct high-level reviews to confirm that the uploaded documentation supports the data values reported in the electronic claim form.

- These reviews are conducted prior to first payments being made to districts.

- During the high-level reviews, if errors are found and/or required documentation is missing, CDE staff will contact the district's listed CDE-40 contact (as noted on the online form) for follow-up information.

- Districts should be prepared to provide additional information and documentation, as requested, through October 31.
    - If all identified issues and concerns are addressed on or before October 31 by the district's CDE-40 contact, then no further audit of the information submitted and used to determine the district's reimbursement will be conducted.

The Official Mileage Count Date for FY 2022-23 was:

Monday, October 3, 2022

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					

The Official Mileage Count Date for FY 2023-24 will be:

Monday, October 2, 2023

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				
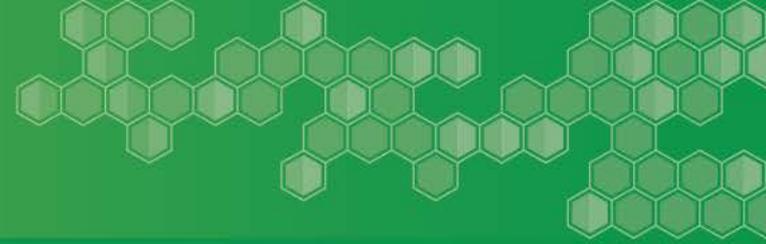
If:

The official mileage count date does not fall on a scheduled student contact day in which students are transported from home to school, school to school, or school to home (such as 4-day/week districts),

Then:

The district or school can still include scheduled count date day route mileage for any route that was <u>established</u> as of the official mileage count date.

If a district requests and is granted an alternative pupil enrollment count date (for the funded pupil count), then the Official Mileage count date will be the same day as the new alternative date.

Resources
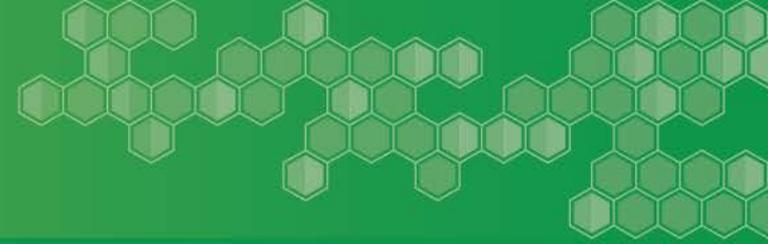
- CDE provided optional sample worksheet currently posted to http://www.cde.state.co.us/cdefinance/sftransp

District Work Paper(s)

- Districts should use a work paper format that complements their processes and approach for arriving at the numbers reported in the CDE-40 data submission

- If a district chooses to use an optional sample worksheet provided by CDE, **the district is responsible for ensuring proper use**

- These optional sample worksheets are <u>NOT</u> required

- The optional sample worksheet, and the instructional video series, are made available as tools with the expectation that district staff will understand them thoroughly before submitting data based on the worksheet

The Transportation CDE-40 Step-By-Step Video Series

These short videos are designed to introduce key concepts regarding the CDE-40 data submission, walk transportation staff through the optional sample calculation worksheet created by CDE, and demonstrate submitting the CDE-40 form and accompanying documentation.

Introduction to the CDE-40

Overview of key concepts and resources in calculating CDE-40 values

- Summary of the CDE-40 values covered in this video series
- Definition of "Program 2700"/The Program 2700 Series of Accounts
- Common expenses, definition of Direct vs. Prorated Costs
- Yearly mileage and Count Day Route milesage

Expenses Within Program 2700

This video is the beginning of the step-by-step directions for completing the exam[...] calculation worksheet provided by CDE. Download the example worksheet to foll[...] Sample CDE-40 Calculation Worksheet (XLS) After watching this video, you should

- Identify common direct, prorated, and non-alllowable expenditures in the [...] series of accounts
- Exclude the non-pupil transportation portion of utilities (or other shared e[...] from the Program 2700 series of accounts
- Exclude non-allowable expenses such as capital expenditures

Yearly Mileage

This video covers the total yearly mileage for all vehicles with expenses tracked in [...] 2700. After watching this video, you should be able to:

- Categorize total yearly mileage as route, activity, or administrative
- Reclassify maintenance miles based on the primary use of the vehicle
- Check that the data was entered correctly
- Identify how the yearly mileage affects the reimbursable percentage of exp[...]
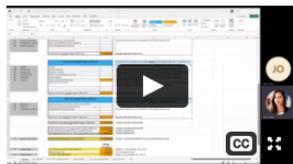
Expenses Paid Outside of Program 2700

This video covers pupil transportation-related expenses that are paid from distric[...] outside of the Program 2700 series. After watching this video, you should be able [...]

- Identify the allowable premiums for property and vehicle insurance
- Calculate the allowable premium for worker's compensation insurance
- Calculate the allowable support costs for non-transportation staff who ass[...] transportation operations

Count Day Mileage (00:08:19)

This video covers the count day scheduled route mileage calculations. After watching this video, you should be able to:

- Identify allowable routes scheduled as of count day
- Conduct a split calendar calculation when different routes run a different number of transportation days over the course of the year
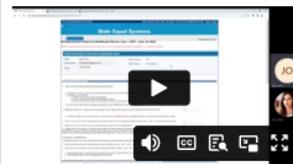
Submitting the Transportation CDE-40 Data and Documents (00:09:50)

This video covers the process for submitting the CDE-40 form and all associated support documentation. After watching this video, you should be able to:

- Copy the required numbers from the completed example worksheet to the online submission form
- Label and upload the supporting documentation
- Complete the certification and submission

Transportation Supporting Information

- Fiscal Year 2008-09 through Fiscal Year 2021-22 Historical Transportation Data (XLS)
- Transportation Mill Levy Override Revision - Pursuant to HB06-1375 (XLS)

Payments

FY 2021-22 Payments

- Fiscal Year 2021-22 Public School Transportation Reimbursement Payments *(Paid in FY 2022-23)*
 - Fiscal Year 2021-22 Second Payment (PDF) *(Paid in FY 2022-23)*

FY 2020-21 Payments

- Fiscal Year 2020-21 Public School Transportation Reimbursement Payments *(Paid in FY 2021-22)*
  - Fiscal Year 2020-21 Second Payment (PDF) *(Paid in FY 2021-22)*

FY 2019-20 Payments

- Fiscal Year 2019-20 Public School Transportation Reimbursement Payments *(Paid in FY 2020-21)*
  - Fiscal Year 2019-20 Second Payments (PDF) *(Paid in FY 2020-21)*

FY 2018-19 Payments

- Fiscal Year 2018-19 Public School Transportation Reimbursement Payments *(Paid in FY 2019-20)*
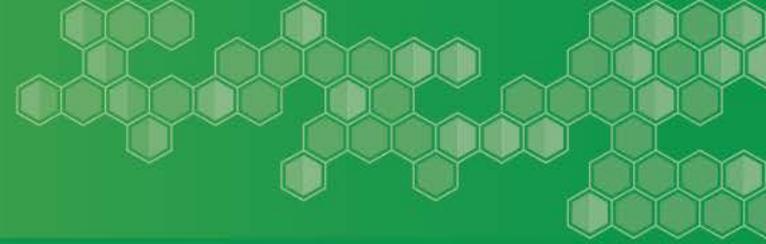 - Fiscal Year 2018-19 Second Payments (PDF) *(Paid in FY 2019-20)*
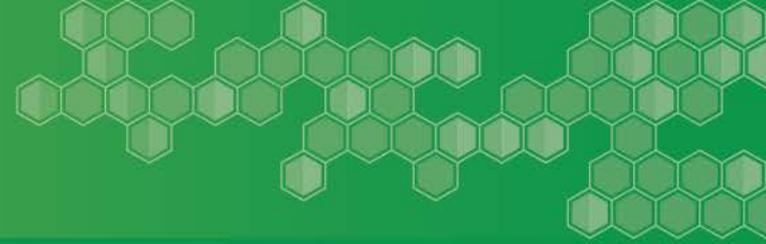
- The one-hour training covering all things CDE-40 has been posted to the Training and Office Hours webpage.
  - https://www.cde.state.co.us/cdefinance/auditunit_trainings

Transportation **CDE-40 FY22/23** August 3, 2023 (10:00 AM)

  - Download webinar presentation (PDF)
  - View webinar recording on Vimeo (01:02:55)

- Prior to starting on the current year's submission, your district should check to see if a high-level review was completed for last year's submission and if so, utilize the results as a starting point/resource.

- If you need a copy of last year's high-level results, contact the [School Auditing Office](#) at audit@cde.state.co.us.

COLORADO
Department of Education

Audit Resource Guide for the Public
School Transportation CDE-40
Reimbursement
Claim Form

Effective July 1, 2023

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)

By:
Colorado State Board of Education
School District Operations Division

Susana Córdova	Commissioner of Education
Jennifer Okes	Chief School Operations Officer
Amy Carman	Executive Director of School Finance and Grants

School Finance Division
Yolanda Lucero	Fiscal Data Coordinator
Kelly Wiedemer	Fiscal Data Analyst

School Auditing Office
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Jessica Oxton	Auditor
Tabitha Tyree	Auditor
Adam Van Alstyne	Auditor

201 E. Colfax Ave., Denver, CO 80203; 303-866-6600; http://www.cde.state.co.us

Colorado Revised Statutes https://www.lexisnexis.com/hottopics/colorado/
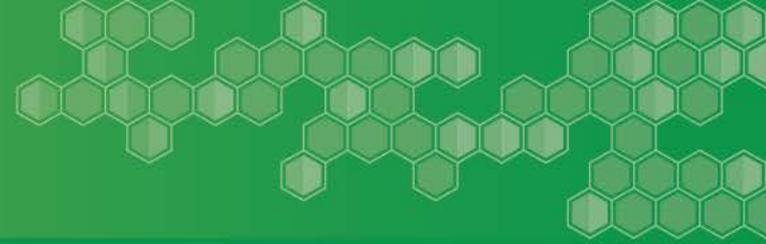Code of Colorado Regulations http://www.sos.state.co.us/CCR/Welcome.do

Table of Contents

Table of Data Fields and Associated Documentation (Pg. 5)

| CDE-40 Data Field	Required supporting documentation	Optional ("as-needed") supporting documentation
Line 1: Total current operating expenditures for pupil transportation	• **R1 [District_calculation.xlsx or pdf]** Current operating expenditures calculation • **R2 [Summary_GL.xlsx]** Summary general ledger • **R3 [Detail_GL.xlsx]** Detail general ledger • **R4 [Vehicle_Ins.xlsx or pdf]** Vehicle insurance premiums	• **O1 [Contract_invoices.pdf]** District-contracted transportation invoices • **O1 [Commercial_invoices.pdf]** Commercial transportation vendor invoices • **O2 [Parent_invoices.pdf]** Parent contract expenses • **O3 [Property_Ins.xlsx or pdf]** Physical building/property insurance premiums • **O4 [Workercomp.xlsx or pdf]** Workers' Compensation insurance premiums • **O5 [Utilities.xlsx or pdf]** Utility invoices • **O6 [Support.xlsx]** Support Costs • **O7 [Unemploy.xlsx or pdf]** Unemployment insurance premiums
Line 2: Mileage scheduled for regular pupil transportation on the mileage count date	• **R5 [Countday.xlsx]** Scheduled count day mileage	n/a
Line 3: Days school was in session	• **R6 [Calendar.pdf]** Calendar(s)	n/a
Line 4: Number of days for which room and board were paid for pupils in lieu of transportation	n/a	n/a
Line 5: Capital Outlay (for instances where the district contracts out for pupil transportation	n/a	n/a
Line 6: Number of pupils who were scheduled to be transported to and from public schools on the mileage count date	n/a	n/a
Line 7: Total actual miles traveled for activity trips, field trips, athletic trips, etc.	• **R7 [Totalmileage.xlsx]** Total vehicle mileage	n/a
Line 8: Total actual miles traveled for any purpose by pupil transportation vehicles	• **R7 [Totalmileage.xlsx]** Total vehicle mileage	n/a

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- Prior to submitting their CDE-40 claim form, districts (and charter schools) are invited to sign up for a one-hour "one-on-one" session with the School Auditing Office.
  - Purpose: To assist the district in completing their CDE-40 claim form.
  - Each district requesting a session will need to identify what type of assistance they are seeking. Examples include, but are not limited to:
    - Receive an overview of available resources, answering questions unique to the district, completing the claim form together (assuming all documentation has been gathered), having someone review your claim form prior to submitting it, etc.
- To register, complete the following form to select a day and time: https://forms.gle/xSqNKFYHwhhNqd3x8

Passwords and Data Validation
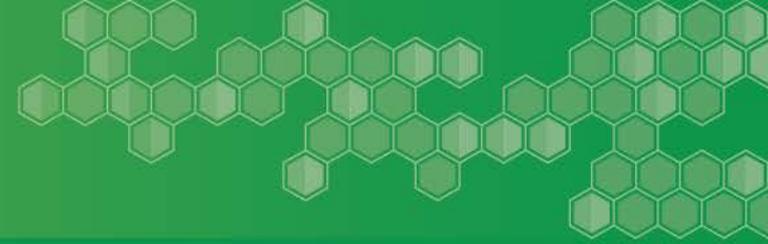
- The CDE-40 form is an electronic submission found at https://www.cde.state.co.us/cdefinance/sftransp

- Passwords are required to access the form and submit the data to CDE.
  - CDE does not control passwords.

- CDE does not activate or deactivate staff at districts for any data collection.
  - Districts have individuals called Local Access Managers (LAMs) who assign staff to data collections.
  - For any new person needing to complete the CDE-40 form, a LAM will need to go into Identity Management and assign that staff member as: TRANSPORTATION LEAAPPROVER in the STEQ system
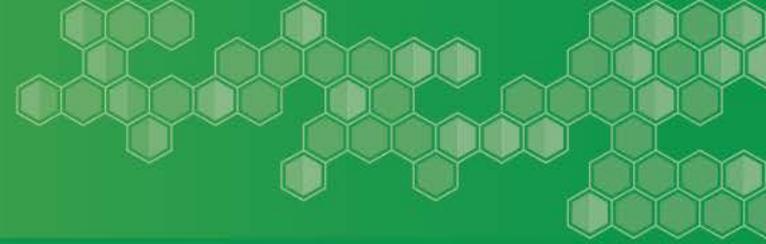
- Before submitting your district's CDE-40 claim form, its recommended that you compare your district's current year Lines 1 through 8 with its prior year's Lines 1 through 8.

- If any data field amount has changed significantly, the district is encouraged to determine what has contributed to the change(s).
  - For instance, if your district's scheduled count day mileage has shifted up or down significantly, you should determine why. Maybe your district had scheduled and documented parent mileage during the current year, but not during the prior year, or your district added two new routes, or is now transporting a student to an out of district school, etc.
  - If the district identifies significant changes, it would be helpful to include a note on the district calculation worksheet providing a brief explanation as to the change.

Status Update:
22/23 Transportation CDE-40
collection
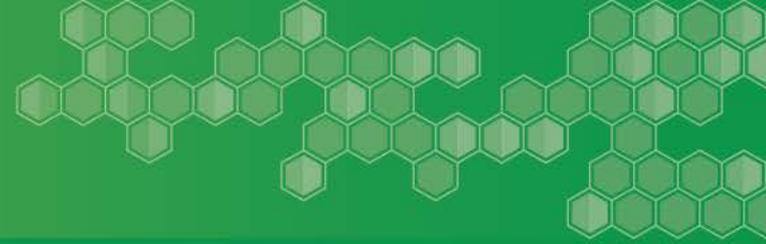
<u>179</u> Districts/CSI

- <u>3</u> district has opted out
- <u>40</u> districts have submitted
  - <u>17</u> submission reviews completed
  - <u>14</u> submissions reviews in progress

<u>11</u> districts have signed up for 1:1 sessions

- Entering the general ledger total as Line 1
  - Should be reporting the calculated "total current operating expenditure" amount that takes into account direct, prorated, and non-allowable expenditures.

- Not providing all of the required supporting documentation
  - Support costs
  - Scheduled count day mileage

- Not documenting or taking into consideration canceled school days (when reporting line 3)

- Not conducting a split calendar calculation when appropriate.

Contact:

School Finance Division
http://www.cde.state.co.us/cdefinance/sftransp
Yolanda Lucero, Finance Data Coordinator
lucero_y@cde.state.co.us
Kelly Wiedemer, Fiscal Data Analyst
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School Auditing Office
http://www.cde.state.co.us/cdefinance/auditunit
audit@cde.state.co.us
Rebecca McRee, Audit Supervisor
mcree_r@cde.state.co.us
Tabitha Tyree, Auditor
tyree_t@cde.state.co.us

Questions?