



COLORADO
Department of Education

Transportation CDE-40
FY2020

School Finance Division
School Auditing Office

Training Overview

- School Finance Unit- Adam Williams
 - CDE-40 General Information
 - Preparing and Submitting CDE-40 data
- School Auditing Office- Rebecca McRee
 - Audit Process Overview
 - CDE-40 Audit Specific Details



Rules for the Administration of the Public School Transportation Fund (1 CCR 301-14)

- All public school districts, including the Charter School Institute, that provide directly, or contract for, pupil transportation are eligible to receive reimbursement from this fund.
- The fund allows for districts to be reimbursed for a portion of the expenditures incurred in pupil route transportation, i.e.:
 - From home to school,
 - From school to school, and
 - From school to home
- It does not allow for the inclusion of expenditures associated with:
 - Pupil activities (i.e. athletics, field trips, and extracurricular activities), or
 - Non-pupil transportation

Transportation CDE-40 Claim Form



In order to determine the fund amount to which districts are entitled, each district must complete and submit a CDE-40 claim from to the School Finance Division.

- Form data must be submitted electronically via the CDE website (<http://www.cde.state.co.us/cdefinance/sftransp>)
 - Complete forms (including all audit documentation) are due no later than **Friday, August 14th**
 - Requests for extensions should be submitted to Megan Richardson (richardson_m@cde.state.co.us) no later than **August 14th**
 - Upon request by a school district, CDE may grant an extension of this submission until **September 15th**
- First fund payments are made on or **before October 15th**.

August						
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September						
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October						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



Transportation CDE-40 Claim Form



In order to be considered for fund distribution, districts must submit the following data electronically, via the online CDE-40 claim form:

1. Total current operating expenditures for pupil transportation
2. Mileage scheduled for regular pupil transportation on the mileage count date – for the FY19-20 COVID19 does not affect this figure.
3. Days school was in session and pupils (or instructional supplies) were transported/delivered during the 2019-2020 school year. Remote or virtual learning days occurring after March 15th should not be included on line #3 of CDE-40 form, unless instructional materials (or students) were delivered. March 15th is the date that most districts started spring break and suspended in-person instruction.
4. Number of days for which room and board were paid for pupils in lieu of transportation
5. Capital Outlay (for instances where the district contracts out for pupil transportation)
6. Number of pupils who were scheduled to be transported to and from public schools on the mileage count date
7. Total actual miles traveled for activity trips, field trips, athletic trips, etc.
8. Total actual miles traveled for any purpose by pupil transportation vehicles

Districts must upload supporting documentation for the highlighted amounts during the data submission.



Documentation includes, but is not limited to:

- Summary general ledger (Program 27xx)
 - Detail general ledger (for non-salary accounts being claimed)
 - District contracted transportation invoices
 - Commercial transportation vendor invoices
 - Parent contract expenditures
- Expenditures not included in Program 27XX such as, but not limited to:
 - Special Education Driver/Para/Monitor salaries/benefits
 - Insurance premium details
 - Workers' Compensation
 - Vehicle
 - Physical building/property insurance
 - Utilities
 - Support Costs

- Total Vehicle Mileage
 - Template is included in the Sample CDE-40 Calculation Worksheet (Yearly Mileage tab)
 - Beginning and ending odometer readings for all vehicles whose expenditures are tracked in Program 27xx
 - Mileage classification (i.e., route, activity, administrative/non-pupil)
- Scheduled Count Day Mileage
- Calendars

<http://www.cde.state.co.us/cdefinance/sftransp>

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

- [General Instructions and Guidelines Fiscal Year 2019-20 \(PDF\)](#)
- [Audit Resource Guide \(Updated July 1, 2020\) \(PDF\)](#) with detailed instructions, including required supporting audit documentation descriptions
- [Transportation CDE-40 Audit Questionnaire \(DOC\)](#)

Training

- [July 28th \(2-3PM\): School Auditing Office CDE-40 and documentation webinar \(link\)](#)
- [Transportation CDE-40 Claim Form Training \(recording\)](#)

Log in

- [Log In to CDE-40 Online Form: Fiscal Year 2019-20](#)
- [LogIn Assistance Request Form to Complete CDE-40 Online Form](#)
- [CDE-40 Example Online Form Fiscal Year 2019-20 \(PDF\)](#) (do not submit this form to CDE)
- [Line 5: Capital Outlay Depreciation Fiscal Year 2019-20 \(XLS\)](#) (for districts contracting for transportation)

Rules and Resources

- [Rules for the Administration of the Public School Transportation Fund](#)
- [Entitlement and Payment Worksheet Fiscal Year19-20 \(PDF\)](#)
- [Fiscal Year 2020-21 Advance \(XLS\)](#)

Sample Documents

- [Sample CDE-40 Calculation Worksheet \(XLS\)](#) (if used, submit to CDE)
- [Sample CDE-40 Calculation Worksheet Training Power Point \(PDF\)](#)

[Log In to CDE-40 Online Form](#)

Sample CDE-40 Claim Form



**EXAMPLE: CDE-40
PUBLIC SCHOOL TRANSPORTATION FUND
REIMBURSEMENT CLAIM**

MUST BE COMPLETED AND FILED ON OR BEFORE SEPTEMBER 15, 2020 – No extension beyond this date
(For entitlement period of July 1, 2019 through June 30, 2020)

DO NOT SUBMIT A PAPER FORM TO CDE

(Name of person preparing report)

(Date)

(School District Name & No.)

(County)

REIMBURSEMENT INFORMATION

1. Total current operating expenditures for pupil transportation _____

Remember to reduce total current operating expenditures by any specific transportation revenue the district may have received:
Including, but not limited to:
Federal revenue received for transportation
Summer school and preschool transportation revenue
Revenue received from other school districts to furnish transportation

Do not reduce Total current operating expenditures by any Special Education High Cost Revenue Received.

2. Mileage scheduled for regular pupil transportation on the mileage count date Pursuant to State Board Rule 22-51-R-3.00. (Includes all miles driven on the mileage count date when establishing routes for all eligible pupils. Same date as official pupil count date.) Parent miles included here _____

3. Days school was in session and pupils (or instructional materials) were transported/delivered in the 2019/2020 school year. Remote or virtual learning days occurring after March 15th should not be included unless instructional materials were delivered. _____

4. Number of days for which room and board was paid for pupils in lieu of transportation _____

5. Capital Outlay: If the district, or charter schools within the district contract for transportation services (home to school/school to home) with a private transportation company (not taxis, not public transportation), you need to complete the Capital Outlay Depreciation Schedule (available on the CDE website) and provide the calculated ten year depreciation figure here. If you are not a Capital Outlay district, enter zero. _____

ADDITIONAL INFORMATION

6. Number of pupils who were scheduled to be transported to and from public school at public expense on the mileage count date _____

7. Total actual miles traveled for activity trips, field trips, athletic trips, etc. (July 1, 2019 through June 30, 2020) Do not include parent miles _____

8. Total actual miles traveled for any purpose by pupil transportation vehicles (July 1, 2019 through June 30, 2020) – Do not include parent miles If pupil transportation vehicles are also used for other purposes (administrative), exclude the miles for other purposes. Total Odometer Miles: Pupil Transportation Vehicles Only _____

9. **Required Supporting CDE-40 Audit Documentation (District must Upload before Save/Electronic Signature)**

(Signature of Authorized Representative)





- The CDE-40 form is an electronic submission.
- 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

Sample CDE-40 Calculation Worksheet



Type in school district name			** Note -> template will adjust if outsources route transportation
Pupil School Transportation Fund			
Reimbursement Claim calculation support document			
Fiscal Year 20xx-20xx	Amount	Support file name	Excel format preferred; with the obvious exception of invoices
Direct costs - if tracked separately			
Route driver salaries and benefits, only if in separate GL accounts	-	(included in detail gl)	
Other district/BOCES contract expenses - object 0511 & 0512 route only	-	(included in detail gl)	
Third party contract expenses - object 0515 and 0517 route only	-	districtcontract_invoices	
Parent contract expenses - object 0514 route only	-	thirdparty_invoices	
Route bus monitors, traditionally SPED paraprofessional	-	parent_invoices	
		(included in detail gl)	
Total direct costs (calculated, used in section below)	\$ -		Check formula is summing all lines
Prorated costs - commingled			
District general ledger total, generally program 27xx	-	summary_GL	Lines may not be relevant; delete those lines; try not to add lines
Add back internal charge/reimbursement accounts	-	detail_GL	Most likely programs 27xx
Less direct costs (formula driven)	-	included in detail gl	Special attention given to object codes 0850/0851, etc.
Less non-allowable costs	-		Do not change formula
Less revenues received	-	enter as negative number	If any
Utilities	-	enter as negative number	If any, includes summer school and preschool program revenue; contract
Vehicle insurance	-	utilities	If separate from district general ledger
Property insurance	-	vehicles	If any, premiums by vehicle and isolate pupil transportation vehicles
Workers' compensation insurance	-	propertyins	If any, premiums by building and isolate pupil transportation buildings
Unemployment insurance	-	workcomp	If any, workers' compensation premiums for transportation employees
Support costs	-	unemploy	If any, unemployment insurance premiums for transportation employees
Less non-pupil transportation costs (formula driven)	-	support	If any, to support the calculation on the Support Costs tab
Total Prorated Costs (calculated)	\$ -	20 cents per non-pupil mile	Negative number, linked to yearly mileage; do not change formula; delete
Reimbursable percentage (linked to calculation below)	#DIV/0!		Check formula is summing all lines
Total Adjusted Prorated Costs (calculated)	#DIV/0!		Do not change formula
Amount Claimed by District on CDE-40 (Line 1) (calculated)	#DIV/0!		Check formula
	Mileage		
	Per District		
Non-Reimbursable Miles (Line 7)	-		Do not change formula
Reimbursable miles (calculated)	-		Linked to Yearly mileage
Total Miles (Line 8)	-	totalmileage	Do not change formula
			Linked to Yearly mileage
Reimbursable percentage (calculated)	#DIV/0!		Do not change formula
Count day scheduled route mileage (Line 2)		countday	Please link to Count Day Miles or Split Calendar
School Days (Line 3)		calendar	Please link to Count Day Miles or Split Calendar
District Notes:			

Schedule

Yearly Mileage

Count Day Miles

Parent Miles and Reimbursement

Split Calendar

Support Costs





COLORADO
Department of Education

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

Effective July 1, 2020

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
Office of School Finance – School Auditing Office

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Adam Van Alstyne Auditor

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Colorado Revised Statutes, www.lexisnexis.com/hotttopics/colorado/
Code of Colorado Regulations, www.sos.state.co.us/CCR/Welcome.do



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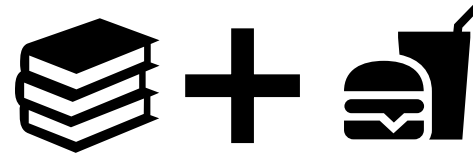
- During the period when in-person learning was suspended (on or about March 15th through the end of the school year), the delivery of instructional packets shall be treated as an alternative form of route transportation.
- Therefore, **expenditures and mileage attributed to the delivery of instructional packets should be considered direct costs and route mileage for CDE-40 reporting purposes.**
 - This is true if instructional materials were delivered simultaneously with meals.
- Delivery of meals only to students is not considered a route expenditure and mileage should not be considered pupil transportation.
 - A reasonable cost per mile should be applied and reduced from total prorated costs.



Scenario 1



or



Delivery of Instructional Materials to Students or Delivery of Instructional Materials and Meals Simultaneously to Students

- Driver salaries and benefits are treated as a route expenditures and can be claimed as a direct cost.
- Miles can be claimed as route miles.



Scenario 2



Delivery of Meals Only to Students

- Driver salaries and benefits can be claimed on a pro-rata basis based upon the district's percent of route mileage to total mileage.
- Miles cannot be claimed as route miles but should be counted as non-allowable (administrative miles).
 - Districts will need to apply a reasonable cost per mile (e.g. 20 cents per mile for small vehicles or 59 cents per mile for school buses) to these miles and reduce this amount from prorated costs.



Scenario 3



No Transportation Performed

- Driver salaries and benefits can be claimed on a pro-rata basis based upon the district's percent of route mileage to total mileage.
- No miles are being incurred.
- Districts or charter schools who contract with service providers to transport students for routes may be contractually obligated to pay whether students were transported or not. These expenditures can be claimed as a direct cost.



Additional Expenditure Considerations

- Fuel Expenses: Will continue to be claimed as a prorated cost in all of the scenarios previously described
- Federal Funds:
 - Current operating expenditures do not need to be off-set by any COVID transportation moneys received by the district (such as from the Coronavirus Relief Fund (CRF)).
 - You do not need to reduce Current Operating Expenditures by any CRF moneys applied to transporting students or instructional materials.



Scheduled Count Day Miles (Line 2)

Districts should track and reported scheduled count day miles as they normally would.

- Include any routes that were established as of the official mileage count date (10/2/2019)
- Do not include routes that were ended prior to, or were established after, the official mileage count date

October						
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20	21	22	23	24	25	26
27	28	29	30	31		



Days Students Were Transported (Line 3)

- Days school was in session **and** pupils (or instructional materials) were transported/delivered during the 2019/2020 school year.
- Remote or virtual learning days occurring once in-person instruction was suspended (on or about March 15th) should not be included **unless** instructional materials were delivered.

Adam Williams, Finance Data Coordinator

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School Finance Division

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