



**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)

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## Statutory Authority

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C.R.S. [22-51-105](#) grants the State Board authority to promulgate rules regarding the administration and enforcement of the Public School Transportation Fund. The Rules for the Administration of the Public School Transportation Fund are published in [1 CCR 301-14](#).

Colorado Revised Statutes, [www.lexisnexis.com/hottopics/colorado/](http://www.lexisnexis.com/hottopics/colorado/)  
Code of Colorado Regulations, [www.sos.state.co.us/CCR/Welcome.do](http://www.sos.state.co.us/CCR/Welcome.do)

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## Guide Overview and Purpose

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The purpose of this guide is to provide information to assist districts in the completion of the CDE-40 claim form, and to prepare districts for the subsequent audit of the submitted data and fund distributions.

As part of the fund oversight process, and to ensure fund payments are accurate, the School Finance Division and School Auditing Office at the CDE conduct periodic audits of the information submitted on the CDE-40 claim form and subsequent fund distributions. Compliance audits for each district are conducted every 1-2 years, and include not only a review of the district's CDE-40 claim form data, but also pupil and at-risk counts as outlined in the Rules for the Administration of the Public School Finance Act of 1994.

This document is not intended to replace state statute or the *Rules for the Administration of the Public School Transportation Fund*. District staff are encouraged to refer to the Rules, as well as to contact any member of the School Finance Unit or School Auditing Office with any questions.

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## Public School Transportation Fund

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Under the "Rules for the Administration of the Public School Transportation Fund," all public school districts 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 transporting pupils from home to school, from school to school, and from school to home (i.e. pupil route transportation). It does not allow for the inclusion of expenditures associated with pupil activities (i.e. athletics, field trips, and extra-curricular activities), or non-pupil transportation.



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## CDE-40 Claim Form

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### Data Submission Process

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In order to determine the fund amount to which districts are entitled, each district must complete and submit a CDE-40 claim form (Public School Transportation Fund Reimbursement Claim form) to the School Finance Division.

- Data must be submitted electronically via the CDE website <http://www.cde.state.co.us/cdefinance/sftransp>
  - Click on the “Log in to CDE-40 Online Form” button on the left side of the screen, under “Applications”
- Completion of the CDE-40 claim form is due no later than August 15 of each year.
  - Upon request by a school district, CDE may grant an extension of this submission until September 15.
- First fund payments are made on or before October 15.

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### Data Fields

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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
3. Days school was in session and pupils were transported during the school term
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 are required, during the CDE-40 claim form data collection, to upload supporting documentation for amounts reported on lines 1, 2, 3, 7, and 8.**

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### Audit

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The School Auditing Office will review all provided documentation during the district’s compliance audit to ensure accurate reporting and fund distribution. Therefore, in the event the data items listed above are not submitted, or if data is submitted incorrectly, the district’s fund distribution may be affected.

Districts must collect and retain documentation evidencing the reported amounts and totals for five years, or until they are audited by the School Auditing Office. Failure to do so may result in the district having to pay back all, or a portion of, the distributed transportation funds.



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## Required Audit Documentation

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Districts are **required** to upload all supporting audit documentation at the time of the CDE-40 claim form data submission. Upload supporting documentation in Excel format, when possible. If possible, please use the specified filename convention when uploading files. Required supporting audit documentation includes:

### **Total current operating expenditures calculation** [District\_calculation.xlsx]

This summary document shows the district's method used to support the amount submitted on Lines 1, 2, 3, 7, and 8. CDE provides an Excel file as an example, similar to the work paper used during the audit, which can be found at: [http://www.cde.state.co.us/cdefinance/xxxx\\_calculation\\_2019](http://www.cde.state.co.us/cdefinance/xxxx_calculation_2019) The district may choose to use the CDE-provided template or its own document. If the district submits the CDE-provided template, then separate files for total vehicle mileage, parent mileage calculations, and the split calendar calculation are not required (because the CDE template has multiple tabs in which this information can be recorded). However, additional documentation is required to support the numbers submitted on the template.

### **Summary general ledger** [Summary\_GL.xlsx]

This document includes any accounts being claimed on the CDE-40. This is most likely programs in the 2700 series. If distinct salary and/or benefit accounts are used to track route and activity drivers, specify the accounts being used for route versus activity expenditures.

### **Detail general ledger** [Detail\_GL.xlsx]

For all non-salary accounts included in the summary general ledger, provide a detailed transaction general ledger. In the event a district incurs any of the following expenditures, the district should also provide invoices/documentation as described:

- District contracted transportation invoices [Contract\_invoices.pdf]
  - Contracted route transportation purchased from other districts or BOCES. See Chart of Accounts objects 0511 and 0512.
- Commercial transportation vendor invoices [Commercial\_invoices.pdf]
  - Contracted route transportation purchased from a commercial transportation vendor. See Chart of Accounts objects 0515 and 0517.
- Parent contract expenses [Parent\_invoices.pdf]
  - Contracted route transportation purchased from parents. See Chart of Accounts object 0514.
  - Note: there are strict limitations on [parent reimbursable expenditures](#).
- Route bus monitors
  - These are traditionally SPED paraprofessionals. If the route bus monitors are not in the detail general ledger, provide a detail general ledger, with grant code, for these expenditures.

### **Insurance premium details**

Only insurance premiums paid may be claimed as expenditures. *Do not* include expenditures related to liability claims incurred and paid by the district. Allowable insurance expenditures include:



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- Physical building/property insurance premiums [Property\_Ins.xlsx or pdf]
    - Provide a listing of building(s) used exclusively, or partially, for transportation.
      - Insurance carriers provide a separate list for all buildings owned and insured by the district and the corresponding premiums. Provide this list.
      - If only a portion of a building is used for pupil transportation, use a reasonable methodology (e.g., percentage of square footage) to calculate the portion of the premium attributable to transportation.
  - Vehicle insurance premiums [Vehicle\_Ins.xlsx or pdf]
    - Provide a listing of vehicle(s) used exclusively, or partially, for transportation.
      - Insurance carriers provide a separate list for all vehicles and trailers owned and insured by the district and the corresponding premium. Provide this list.
      - Vehicle insurance premiums are allowed for any vehicle used to provide pupil transportation.
      - Premiums associated with vehicle(s) utilized solely for another purpose (e.g., maintenance, administration, etc.) are not allowable.
  - Workers' compensation insurance premiums [Workercomp.xlsx or pdf]
    - Provide the workers' compensation premium breakdown.
      - Workers' compensation premiums are the gross transportation employee premiums, divided by the gross all-employee premiums, multiplied by the net all-employee annual premium.
      - Typically, the premium provided for classes of employees (e.g., board members, colleges/school classes, and drivers) is the total premium before adjustments for experience adjustments, modifications, and credits. Expenditure claims should be adjusted to reflect actual premiums paid for transportation staff after accounting for these modifiers.
  - Unemployment insurance premiums [Uemploy.xlsx or pdf].

If a district participates in a BOCES-like insurance pool or is self-insured, provide specific backup of prorated insurance pool contributions *equivalent to commercial insurance premiums*. A district may include the equivalent commercial insurance premium value of a self-insurance program contribution prorated to reflect the pupil transportation insurance costs. The prorated equivalent insurance premium must exclude any prorated liability claims incurred and paid by the district.

**Utilities** [Utilities.xlsx or pdf]

If applicable, utility expenditures may be claimed for pupil transportation facilities such as a bus garage, etc. If the facility is multi-purpose, only the percentage of utilities attributed to pupil transportation should be included. Use a reasonable methodology (e.g., square footage) to calculate the portion of utility expenditures attributable to transportation.



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### **Support Costs** [Support.xlsx]

In the event some of a district's non-transportation employees (e.g., administrative staff, business managers, superintendents, etc.) provide support to pupil transportation, the district may claim a portion of those employees' salaries and benefits as allowable expenditures. The district must provide a reasonable allocation methodology that includes the number of hours an individual spent exclusively in direct support of pupil transportation. A template which can be used to help calculate appropriate Support Cost expenditures can be found on the [CDE Transportation Funding website](#). In general:

- Allowable hours attributable to transportation should be reasonable estimates. For example, it is unreasonable to claim a superintendent spends 100% of their time on pupil transportation. However, a business manager (not accounted for in program 2700) who is also responsible for overseeing transportation might be able to claim a large percentage of their salary.
- Costs for supervisor positions should not be calculated based upon the number of supervised staff members, but rather on the percentage of the supervisor's time dedicated to supervising those employees. A reasonable allocation would include the estimated hours (per week or per month) that an individual spends actually supporting pupil transportation.
- Support costs are not treated as indirect costs to which a flat, indirect cost rate is applied; support costs represent the portion of an individual's salaries and benefits for the actual amount of time devoted exclusively to supporting pupil transportation.

### **Total Vehicle Mileage** [Totalmileage.xlsx]

Total vehicle mileage includes a mileage breakdown by vehicle and purpose. Districts must provide beginning and ending odometer reading for all vehicles whose expenditures are tracked in the program 2700 series. For each vehicle, mileage should be classified as route, activity, or non-pupil mileage. A template for reporting yearly mileage can be found in the sample worksheet available on the [CDE Transportation Funding website](#).

### **Scheduled Count Day Mileage** [Countday.xlsx]

Count day mileage documentation should include the total mileage for every scheduled route. Examples may include:

- Count day trip sheets with beginning and end odometer readings for each route;
- Route descriptions with mileage totals between stops;
- Route maps that show mileage totals between stops, etc.

If appropriate, this documentation may include a split calendar calculation. A template for split calendar calculations can be found in the sample worksheet available on the [CDE Transportation Funding website](#).

### **Calendar(s)** [Calendar.pdf]

Calendars or other documentation showing the days in which each route actually ran during the school year must be provided. If using a district calendar, the calendar must clearly show which days routes were run. If using a split calendar calculation, each calendar should clearly note which routes transported students on the noted days.

- Snow days and other days on which no scheduled routes were run should be clearly indicated on each calendar.



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## Line 1: Total Current Operating Expenditures

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As defined in [1 CCR 301-14 \(2251-R-4.00\)](#), current operating expenditures refer to “...actual expenditures, not including encumbrances, incurred during the entitlement period (July 1 – June 30) by a district transporting pupils from home to school, school to school, and school to home” (i.e., pupil route transportation).

- A pupil transportation vehicle means any vehicle used in whole **or in part** for the purpose of providing pupil transportation. In general, districts have two types of vehicles:
  - Pupil transportation vehicles (“yellow fleet”)
    - Vehicles used exclusively for pupil transportation (e.g., buses)
    - Vehicles used for both pupil and non-pupil transportation (e.g., Suburban SUVs)
  - Non-pupil transportation vehicles (“white fleet”)
    - Vehicles never used to transport pupils (e.g., maintenance trucks, plows, food services vehicles, administrative only cars, etc.)
- In the event a district has a separate yellow fleet (all vehicles used exclusively to transport students) and white fleet (all vehicles used exclusively for non-pupil transportation), and all expenditures for these two fleets are tracked separately, then the district should ensure that it is only reporting those expenditures attributed to the yellow fleet.

When determining total current operating expenditures, the district should identify all possible expenditure accounts that contain expenditures associated with pupil route transportation, including those that may not be found under program code series 2700 (e.g., insurance premiums, utilities, support costs, etc.), and ask the following questions:

Does this account contain expenditures related **ONLY** to pupil transportation (“yellow fleet”)?

- If YES:
  - Does this account include only route related expenditures (home to school, school to school, or school to home)?
    - If YES:
      - 100% of these expenditures can be included in the reported total operating expenditures.
    - If NO:
      - The expenditures are allowed as prorated costs, in which only a percentage can be included in the reported total current operating expenditures (*i.e.*, the [reimbursable percentage](#)).
- If NO:
  - The district will need to determine what percentage of the total account is attributed to non-pupil transportation and reduce said account by that percentage or, if possible, identify which expenditures are non-pupil related and remove those expenditures from the total. Once this is done, the district will then need to determine if the remaining expenditures are 100% attributed to transporting pupils on route, or if they should be included as prorated costs.
  - In most cases, the district will apply a reasonable cost per mile in order to adjust prorated costs (*e.g.*, vehicle insurance, fuel, maintenance, and repairs). In the event a district needs to use a **reasonable cost per mile**, the district can either determine an appropriate rate based upon its own fleet, or in the absence of a reasonable cost per mile, may use the **State fleet rate of 20 cents per mile** for its small vehicles



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- For example, if a district uses a suburban for both pupil and non-pupil transportation, and the expenditures attributed to this suburban (e.g., insurance, fuel, maintenance, and repair) are included as prorated costs, the district will need to identify how many miles driven by the suburban were attributed to non-pupil transportation and multiple those miles by a reasonable cost per mile (such as 20 cents) to determine the total amount of the prorated costs that should be reduced for the non-pupil transportation miles prior to applying the reimbursable percentage.

Additional considerations:

- Districts must be prepared to provide documentation to support any and all expenditures included in its reported total current operating expenditures at the of the data submission.
- In the event expenditures are attributed only in part to pupil transportation, then the district must have a mechanism by which to isolate the portion attributed to pupil transportation only and should be able to provide documentation to support these calculations, along with documentation supporting the actual expenditures.
  - For example, if the district is including property insurance in its total operating expenditures and the invoice does not break out the amount attributed to the transportation garage, the district may apply the percentage of square feet for the transportation garage in comparison to the total square feet for all district buildings to the premium total paid in order to determine the percentage attributed to transportation .
- When calculating current operating expenditures, the district should not round to the nearest dollar amount, but rather use the exact dollar amounts for all allowable expenditures.

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## Allowable Expenditures

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Per [1 CCR 301-14 \(2251-R-4.00\)](#), allowable expenditures are any actual expenditures that are incurred in order to transport students from home to school, school to school, and school to home (“route transportation”).

If expenditures are 100% attributed to pupil route transportation (e.g., route driver salaries and benefits, contracted route transportation services, city bus passes for students, etc.) they can be claimed at their full amount as **direct costs**.

Expenditures which can be attributed to both route and non-route (i.e. activity) pupil transportation can be claimed as **prorated costs**. A [reimbursable percentage](#) is applied to these expenditures in order to isolate the portion of costs which can attributed to pupil route transportation only.

The vast majority of pupil transportation-only expenditures (such as supplies, vehicle maintenance and repairs, fuel, etc.) should be prorated, because they are typically incurred as commingled route and non-route costs. For example: the property insurance on a bus barn which houses route buses and buses used for athletics; repairs for a bus that both runs routes and is used for field trips; and salaries for drivers who run school routes during the day and run after-school activity routes in the evening must all be claimed as prorated costs at the reimbursable percentage.

**If a pupil transportation expenditure that is typically prorated (as discussed in the preceding paragraph) is to be claimed as a direct cost (i.e. reimbursable at 100%), the district must be able to provide a method for isolating the portion of the expenditure which is exclusively attributed to route transportation. This may include utilizing separate account codes, tracking expenditures by specific vehicle, or some other reasonable method.**



Allowable expenditures include, but are not limited to:

- Employment costs, including fringe benefits, for bus drivers
- Employment costs, including fringe benefits, for personnel paid exclusively for pupil transportation supervision and support services
- Support costs attributable to pupil transportation for employees with both pupil transportation and non-pupil transportation responsibilities
  - In situations where a district has non-transportation employees supporting pupil transportation functions, the district can determine the percentage of the non-pupil transportation employee's time that is spent to directly support pupil transportation, and then apply that percentage to the employee's total annual compensation to determine the amount that can be claimed as a prorated cost (see the [Support Costs](#) section of this guide for more information).
- Fuel, oil, and other supplies for pupil transportation and pupil transportation support
- Utility expenditures for pupil transportation facilities
  - When facilities are shared between pupil transportation and non-pupil transportation functions, and separate expense information is not available, districts should use a reasonable method for isolating those expenditures attributable to transportation. The method of calculation must be supported by auditable documentation to include these expenses for reimbursement.
- Repairs and maintenance on vehicles, equipment, and facilities used for pupil transportation only to the extent of restoration to original condition
  - CDE approval for this type of repair is not necessary since it is not considered capital outlay for reimbursement purposes.
- Insurance premiums related to pupil transportation, the equivalent value of commercial insurance premiums of a self-insurance program contribution, and the net cost of self-insured repairs and replacements
  - Each year, the district should obtain a statement from its insurance provider specifically detailing which portion of premiums paid apply to pupil transportation for the applicable fiscal year; see [insurance premium details](#)
- Reimbursements to district-approved persons for transportation of pupils due to the absence of a district-established bus route (i.e. parent mileage reimbursement)
  - District-approved persons who transport pupils due to the absence of a district-established bus route are not considered independent contractors when they only transport members of their immediate family or themselves.
  - If a district contracts with parents to transport their own child(ren) from home to school, and school to home, these expenditures are allowed as direct costs, as long as the students are residence of the district.
    - Pursuant to [C.R.S. 22-32-113](#), districts may **not** contract with, or provide parent mileage reimbursement to, parents/guardians of children who reside outside their boundaries (e.g., non-resident students) without the student's district of residence's permission.
- Contract services, less the [capital outlay](#) exclusion (if applicable)
  - If a district contracts with a commercial transportation vendor to transport students on scheduled routes, expenditures for these route transportation services are allowed as direct costs. However, any additional expenditures attributed to transporting students on activity trips should be excluded.
- Reimbursements to pupils who use public transportation
- Certain costs of additions and alterations to vehicles



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- Vehicles must have been owned by the district for a minimum of three years for costs of additions and alterations to be reimbursable. The following types of additions or alterations are allowable without prior approval from CDE:
    - Manual transmission to automatic transmission
    - Gas engine to diesel engine
    - Reflective tape on the outside of the vehicle
    - Electromagnetic or hydro magnetic retarder
    - Heated mirrors
    - Engine compartment noise reduction package (diesel engine front engine transit only)
    - Driver seat belt to current standards (locking retractor type)
    - Air brake drying system
    - Mirror system to provide a seated driver an unobstructed view of the front and front sides of a bus
    - Wheelchair lifts and other special modifications which are necessary to equip a school bus in order to transport children with disabilities
    - Automatic tire chains
    - Video surveillance cameras
    - Other additions or alterations with prior written approval by CDE which increase efficiency and or safety or are necessary to meet minimum standards

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### Non-Allowable Expenditures

Non-allowable expenditures include non-route related pupil transportation expenditures, as well as capital outlay expenditures in excess of \$1,000 with a useful life of more than a year. Non-allowable expenditures include both pupil transportation expenditures (such as those related to pupil activities, field trips, extra-curricular activities, athletics, etc.), as well as non-pupil transportation related expenditures (such as those attributed to administrative or white fleet vehicles).

Non-allowable expenditures include, but are not limited to:

- Purchase, rent, lease, or lease purchase of capital outlay items such as vehicles (including buses), facilities acquisition and improvement, or new capitalized equipment
- Administrative, maintenance, personnel, supply, or other expenses applicable to non-pupil transportation related vehicles, facilities, or personnel
  - When vehicles, facilities, or personnel are shared, expenditures must be allocated to pupil vs non-pupil transportation. The allocation method must be supported by auditable documentation to include a portion of the expenditures for reimbursement.
- Liability claims incurred and paid in providing pupil transportation
- Expenditures for school field trips, extracurricular trips, etc.

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### Deductions and Revenues

In the event a district receives grants and/or revenues that off-set allowable expenditures, the district must reduce the total allowable expenditures by revenues received. Usually, these revenues off-set prorated costs. As such, this reduction should be applied to prorated costs prior to applying the reimbursable percentage.

Transportation fees and transportation override levies approved at an election are not considered revenues for purposes of the CDE-40 reimbursement claim.



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Examples of revenues that must be deducted from the district's current operating expenditures include, but are not limited to:

- Payments received for summer and preschool pupil transportation programs
- Payments received from other school districts to furnish transportation
- Revenue for transportation from federal sources

In the event a district leases its pupil transportation vehicles out during the summer to other entities, and the claimed expenditures include those attributed to maintaining said vehicles during the length of the contract, then it would be appropriate to reduce the prorated costs by any revenue received as a result of the lease agreement.

- For example: A district leases two (2) buses during the summer to a rafting company. As part of the lease agreement, the district provides the bus drivers, fuel, maintenance/repair, and vehicle insurance for the buses. In this case, it would be appropriate to reduce prorated costs by the lease amount received prior to applying the reimbursable percentage. Further, the miles attributed to this lease agreement should NOT be included in the total pupil miles for any purpose, nor in the total pupil activity miles (since they were not incurred in transporting students).

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### Reimbursable Percentage

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Most districts will utilize a reimbursable percentage to calculate the amount of prorated costs reasonably attributed to route transportation. This reimbursable percentage is applied to all [prorated costs](#) (e.g., fuel, repairs, etc.). The reimbursable percentage is determined by the district's reported total actual miles traveled for any purposes by all district pupil transportation vehicles, and the total actual miles traveled for school field trips, extracurricular trips, and athletic trips by pupil transportation vehicles. This percentage is calculated as follows:

*Line 8:* Total Actual Pupil Miles Traveled for Any Purpose by district Pupil Transportation Vehicles

Minus

*Line 7:* Total Actual Pupil Miles Traveled for Activity Trips, etc. by district Pupil Transportation Vehicle

Divided by

*Line 8:* Total Actual Miles Traveled for Any Purpose by district Pupil Transportation Vehicles

***In other words, the reimbursable percentage is total pupil route miles divided by total pupil miles for any purpose.***

Example:

A district has a total of 55,000 miles traveled for any purpose by all pupil transportation vehicles. Of those miles, 12,500 were traveled for school field trips, extracurricular trips, and athletic trips. There were no miles traveled for non-pupil purposes by these vehicles. To determine the reimbursable percentage to be applied to the prorated costs, the district needs to perform the following calculation:

(Total Miles Traveled for Any Purpose minus Activity Miles) divided by Total Miles Traveled for Any Purpose  
 $(55,000 - 12,500) / 55,000 = 0.7727$ , or 77.27%



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This means that approximately 77.27% of all miles traveled by pupil transportation vehicles were attributed to transporting students from home to school, school to school, and school to home (route transportation). As such, it would then be reasonable to assume that approximately 77.27% of all prorated costs can be attributed to route transportation expenditures.

- When applying the reimbursable percentage, the district should round to the nearest hundredth place (or two decimal places).

For information about COVID-19 considerations related to Line 1 calculations, please see the [Appendix](#) to this guide.



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## Line 2: Mileage Scheduled for Regular Pupil Transportation on the Mileage Count Date

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Districts are required to report their total mileage scheduled to be traveled by pupil transportation vehicles on the official mileage count date in transporting all pupils enrolled in its schools.

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### Pupil Transportation Vehicle

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A pupil transportation vehicle is any district vehicle used in whole, or in part, for the purpose of providing pupil transportation. This includes school buses, small vehicles, and multifunction buses. Examples of small vehicles may include, but are not limited to, passenger cars, vans, and SUVs.

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### Official Mileage Count Date

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The official mileage count date is the same date as the pupil enrollment count date, which is October 1 (unless that date falls on a Saturday, Sunday, or major religious holiday). In years where October 1 is a Saturday or Sunday, the pupil enrollment and official mileage count dates will be the following Monday. The School Auditing Office will identify the pupil enrollment and official mileage count dates no later than July 1 of the given school year. This information can be found at: <http://www.cde.state.co.us/cdefinance/auditunit>

**For the 2019/2020 school year, the official mileage count date was: Wednesday, October 2, 2019.**

**For the 2020/2021 school year, the official mileage count date is: Thursday, October 1, 2020.**

In the event a district is granted an alternative pupil enrollment count date, then the district's official mileage count date will be the same as the alternative pupil enrollment count date. It is recommended that district staff responsible for tracking and reporting scheduled route mileage as of the official mileage count date work with the district's pupil count coordinator to ensure that the correct date is used for determining this mileage.

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### Count Date Scheduled Mileage

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Scheduled mileage DOES include:

- Scheduled mileage to and from a pupil's legal residence and school in which the pupil is enrolled, including mileage for loaded and unloaded pupil transportation vehicles
- Scheduled mileage between two or more schools in which pupils are regularly enrolled and which pupils are required to attend as part of their scheduled programs

***As a rule, "scheduled mileage" refers to route miles (e.g., home to school, school to school, and school to home) scheduled on or as of the official mileage count date. Therefore:***

Scheduled mileage does NOT include:

- Miles traveled for the purpose of providing pupil transportation for pupils of another district
- Miles traveled for school field trips, extracurricular trips, athletic trips, etc.
- Miles traveled on any trips which are NOT for the purpose of transporting pupils from home to school, school to school, or school to home (route miles)

**For examples of how to calculate and document Scheduled Mileage as of the Count Date for the following types of routes, refer to the [Detailed Split Calendar Calculation Example](#) section of this Guide.**

Examples of scheduled routes may include, but are not limited to:



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- Regular: Typically, these are routes that are scheduled to run every day on which students are scheduled to attend school. They most often include both morning pick-up and afternoon drop-off where students are transported from home to school and school to home.
  - Mid-Day: These routes are typically run during the middle of the school day in order to transport half-day program students (e.g., preschool, etc.) from home to school and school to home. These routes may or may not run every day, as not all half-day programs are in session for the same number of days as students in full-day programs.
  - Late: In addition to regular routes, some districts also run “late” routes in order to transport students from school to home. These routes are typically run to accommodate those students who stay later than the last bell in order to participate in various school activities. Because these routes are designed to transport students from school to home, scheduled mileage for these routes may be included in a district’s scheduled count day mileage.
  - Vocational/Technical: These are regularly scheduled routes that are designed to transport high school students to their scheduled vocational or post-secondary courses offered off-site. Because these routes are designed to transport students from school to school, per the students’ schedules, mileage for these scheduled routes may be included in the district’s scheduled mileage as of the official mileage count date.
  - Out of District/Facility: These are regularly scheduled routes that are used to transport district students to non-district schools or locations. In such cases, the district is responsible for transporting these students because they are district students and the district is paying tuition to another entity to educate the student. In many cases, these routes run more or less frequently than regularly scheduled routes because these schools or programs may follow different calendars than the district calendar.
  - Shuttle: Some districts run route shuttles every day on which students are scheduled to attend school. These shuttles typically run in the morning and in the afternoon for the purpose of picking students up at designated stops near their homes and then transporting them to school, and then picking students up from stops near the school and transporting them to stops near their homes.
  - Contracted Transportation: Many districts contract with other entities in order to provide transportation for their students from home to school, school to school, and school to home. Examples of this type of contracted transportation include, but are not limited to:
    - Commercial transportation vendor: Some districts contract with a vendor to provide all scheduled pupil transportation. Examples of one these entities include First Student and STA. In the event a district contracts all (or most) of its scheduled routes with another entity, the district may include these scheduled miles in the reported scheduled count day miles on their CDE-40 claim form. It is the district’s responsibility, in this circumstance, to ensure it has all documentation from the vendor to evidence scheduled count day mileage.
    - BOCES: When a district contracts with its local BOCES to transport its students from home to school and school to home, the district can include this mileage in the scheduled count day mileage. It is the district’s responsibility, in this circumstance, to ensure it has all documentation from the BOCES to evidence scheduled count day mileage.
    - Other districts: In some cases, districts will contract with another district to transport its students from home to school and school to home. In these cases, the district that is paying to have its students transported can include the contracted scheduled route miles in its total district scheduled route miles. The district providing the transportation and receiving payment to do so should NOT include this mileage with its scheduled count day mileage calculation.



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- Taxi services and rideshares: In the event a district contracts with a mobile taxi service to provide daily transportation for students from home to school and school to home, the mileage may be included in the district's total scheduled count day mileage.
  - Parent Mileage: In situations where districts contract with parents to transport their child(ren) from home to school and school to home, districts can include these miles in the "total scheduled mileage as of the count date" figure by using a split calendar calculation. Parent mileage must be the actual mileage contracted to be traveled. Because the School Auditing Office will ensure these students reside within the district, DISTRICTS MUST INCLUDE SASIDs FOR ALL PUPILS TRANSPORTED.
    - **Note:** Pursuant to C.R.S. 22-32-113, districts may **not** contract with, or provide parent mileage reimbursement to, parents/guardians of children who reside outside the district's boundaries (e.g., non-resident students) without the district of residence's permission.

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### Split Calendar Calculation

If a district has scheduled routes that transport students on different days, such that the total number of days actually transported during the school year for a given route varies by 3 or more days from the district calendar, a split calendar calculation should be used to determine the scheduled count day miles to be reported on the CDE-40 claim form. For example, a split calendar calculation would be appropriate for a district that has six total routes: four of which follow the district calendar (170 days); one that follows a calendar with 180 days; and one that follows a calendar with 165 days.

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### Detailed Split Calendar Calculation Example

In order to determine the total scheduled miles as of the official mileage count date, for multiple routes, with a different number of transportation days, the district should calculate a weighted average of the total scheduled mileage for these routes. The following example demonstrates an example calculation for a district with several different categories of count date routes, including a description of the routes, the calendar utilized by each type of route, the necessary documentation for that route, and example figures for scheduled miles. The [tables](#) at the end of the route descriptions demonstrate the calculations that would be appropriate for this example scenario.

#### Scenario:

A district has a total of 27 scheduled routes and contracts with one in-district parent to transport their child from home to school, school to school, and school to home, and the official mileage count date was Wednesday, October 1.

#### Regular Routes:

- Description: The district had a total of 20 regular routes that were run both morning and afternoons, every day on which students were scheduled to attend school.
- Calendar: These routes transported students a total of 169 school days (the district calendar showed 170 scheduled days, less one day for snow).
- Documentation: The district had route descriptions for each of these routes, as well as count day odometer readings completed by the route drivers that show the beginning and ending odometer readings for both the morning and afternoon routes. All drivers were instructed to drive their entire scheduled route on October 1 to ensure that the odometer readings reflected the total mileage associated with each route.



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- Total Scheduled Miles: Based on the count day route odometer readings, the district had a total of 753 scheduled count day miles for their 20 regular routes.

#### **Mid-Day Route:**

- Description: The district had a total of three mid-day routes that were run on Monday, Wednesday, and Friday only. These routes were used to drop off AM kindergarten students at their homes after they got out of school in the late morning.
- Calendar: These routes transported kindergarten students a total of 102 days (every Mon., Wed., Fri.). The routes followed the district calendar, however they only transported students three days per week instead of the full five days on which the regular routes were run.
- Documentation: The district compiled the same documentation as for the regular routes.
- Total Scheduled Miles: Based on the count date odometer readings, the district had a total of 124 scheduled miles for their mid-day routes.

#### **Late Routes:**

- Description: The district had a total of two late routes that were run on Tuesdays and Thursdays only. Even though the official mileage count date was on a Wednesday, the district can include these miles in their reported scheduled count day miles, since they were regularly scheduled routes as of the official mileage count date (i.e., they were established routes as of that date).
- Calendar: These routes transported students a total of 68 days. The routes followed the district calendar; however, they only transported students two days per week, instead of the full five days on which the regular routes run.
- Documentation: Since these routes were only scheduled to run on Tuesdays and Thursdays, the district provided route descriptions for these routes that were in effect as of Oct. 1, and also provided beginning and ending odometer readings as evidenced by the driver's log from Oct. 2 (or the closest day to the official mileage count date).
- Total Scheduled Miles: Based on the Oct. 2 route odometer readings, the district had a total of 74 scheduled count day miles for their late routes.

#### **Vocational/Technical Route:**

- Description: The district had one vocational route that was scheduled to run on Mondays, Tuesdays, Wednesdays, and Thursdays. It was not scheduled to run on Fridays.
- Calendar: This route transported students a total of 136 days. The route followed the district calendar; however, it only transported students four days a week instead of the full five on which the regular routes were run.
- Documentation: The district compiled the same type of documentation that they used for the regular routes.
- Total scheduled miles: Based on the count date route odometer readings, the district had a total of 54 scheduled count day miles for their vocational/technical route.

#### **Special Program:**

- Description: The district had one route, that was scheduled to run on Mondays and Fridays, only to transport some students to a special program as outlined in their students' schedules. Even though the official mileage count date was on a Wednesday, and this route was only run on Mondays and Fridays, the district can include these miles in their reported scheduled count day miles because it was a regularly scheduled route as of the official count day.
- Calendar: This route transported students a total of 72 days (every Monday and Friday for 36 weeks).



- **Documentation:** Since this route was only scheduled to run Mondays and Fridays, the district provided a route description for the route that was in effect as of Oct. 1, and provided beginning and ending odometer readings as evidenced by the driver’s log from Oct. 3.
- **Total Scheduled Miles:** Based on the Oct. 3 route odometer readings, the district had a total of 215 scheduled count date miles for the special program route.

**Parent Route:**

- **Description:** The district contracted with one in-district parent to transport their child from home to school and school to home every day in which school was in session.
- **Calendar:** Upon review of the invoices received by the district from the parent and the student’s year-end attendance report, it was determined that the district reimbursed the parent for a total of 161 school days (the student was absent eight days out of the 169 days the district was in session). Board rule states that districts can include only the actual miles in which students were transported for this type of mileage, so the district can only use the number of days the student was actually transported by the parent.
- **Documentation:** Because these were contracted miles, the district was required to provide a copy of the contract between the district and the parent dated on or before the official mileage count date for the applicable school year. The contract clearly stated the number of miles for which the parent was to be reimbursed, based on the distance from the student’s residence to the school. In addition, the district was required to provide documentation evidencing the number of days for which the district reimbursed the parent for transporting the student, and the student’s SASID to confirm the student’s in-district residence.
- **Total Scheduled Miles:** In this case, the student’s residence was 22 miles from the student’s school. The contract between the district and the parent stated that for each day on which the student was transported, the district would reimburse the parent for a total of 88 miles (44 miles for each round trip, AM and PM).

The table below compiles the information above by route type. Each route’s mileage is multiplied by the number of days the route was scheduled to run in order to get a total scheduled mileage for the year for each of the routes.

<b>Route Type</b>	<b>Mileage Scheduled as of the Official Mileage Count Date</b>	<b>Multiplied by: Number of Days Transported</b>	<b>Equals: Total Scheduled Mileage for the Year</b>
Regular Routes	753 miles	169 days	127,257 miles
Mid-Day Routes	124 miles	102 days	12,648 miles
Late Routes	74 miles	68 days	5,032 miles
Vocational/Technical Routes	54 miles	136 miles	7,344 miles
Special Program Routes	215 miles	72 days	15,480 miles
Parent Miles	88 miles	161 days	14,168 miles
<b>Total Scheduled Mileage for the Year for All Route Types (as of the Official Mileage Count Date)</b>			<b>181,929 miles</b>



In order to determine the number of miles scheduled as of the official mileage count date that should be reported on the CDE-40 claim form, the district will need to divide the total scheduled mileage for the year for all route types, divided by the total number of school days as evidenced on the district calendar (less any days that were canceled for weather, etc.)

Total Scheduled Mileage for the Year for All Route Types (as of the Official Mileage Count date)	181,929
Divided by: Number of Days as evidenced by the District Calendar (less any canceled days)	169
<b>Mileage Scheduled for Pupil Transportation on the Official Mileage Count Date</b> (This is the number of scheduled count day miles the district should report on the CDE-40 claim form)	<b>1,076.50</b>

By applying the split calendar calculation, the scheduled count day miles were adjusted to account for the reduced number students were transported along the various routes. In this example, even though the total daily mileage for all routes was 1,308 (753 + 124 + 74 + 54 + 215 + 88), the district can only report 1,076.50 miles (as demonstrated by the split calendar calculation), since several of their routes were scheduled to transport students for fewer days than what was evidenced by the district calendar. (Conversely, in a situation in which a district typically runs on a four-day week calendar, but also has some five-day week routes to non-district programs, the calculated scheduled count day miles might be higher than actual miles traveled).

For information about COVID-19 considerations related to Line 2 calculations, please see the [Appendix](#) to this guide.



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### Line 3: Days school was in session and pupils were transported

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A district must report on the CDE-40 claim form the total number of school days on which pupils were actually transported. This will be the number of days, as evidenced on the district calendar, less any scheduled days that were canceled (e.g., snow days, etc.). Shortened days (i.e., early release or delayed start days) should not be considered canceled days *unless* the district did not transport students on that day. The district should provide evidence on the calendar indicating whether students were transported on days marked as “in-service,” “parent-teacher conference days,” “testing days,” etc.

For example, if a district calendar shows that students were scheduled to attend 170 days, but two days were canceled due to weather and one day was canceled so that the district could support an athletic team in the state championship, then the district should report 167 days (170 scheduled days minus the three canceled days) on the CDE-40 claim form.

If using a split calendar calculation, then the district should report the number of days the students were transported per the district calendar, less any canceled days, as discussed in the first paragraph of this section. This is the same number of calendar days used to complete the split calendar calculation.

For information about COVID-19 considerations related to Line 3 calculations, please see the [Appendix](#) to this guide.



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**Line 4: Number of days for which room and board was paid**

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Input the total number of days for which room and board was paid for pupils in lieu of transportation.



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## Line 5: Capital Outlay

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Districts that contract for the majority of their route transportation are required to obtain the necessary information from the independent transportation vendor providing the student transportation in order to accurately report the depreciation value of the fleet on their CDE-40 claim form. In order to arrive at the depreciation value, the district will need to complete the Capital Outlay Depreciation Schedule (available on the CDE website at <http://www.cde.state.co.us/cdefinance/sftransp>).

Prior to completing the depreciation schedule, the district will need to collect the following information from the independent transportation vendor:

- A list of all vehicles used to transport district students from home to school, school to school, and school to home
  - For each vehicle:
    - Year of manufacture
    - VIN number
    - Purchase price
    - Percentage of time vehicle is used to transport students for route purposes (typically 100%, unless the vehicles are also used to transport students for activities, athletics, field trips, etc.)

The formula used to calculate the exclusion is based upon the valuation of the independent transportation vendor's bus fleet and any other consideration described in the contract. The year of manufacture and the acquisition cost are required for each bus less than ten years old.



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## Line 6: Number of pupils scheduled to be transported on the mileage count day

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Districts must report total rider eligibility on this line. If a student is sick and home on the mileage count date, the student is still eligible and should be counted. If a student drives his/her car into school, that student is still eligible and should be counted.



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## Lines 7, 8: Actual Miles Traveled by Pupil Transportation Vehicles

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Every district is required to report the total actual miles traveled for any purpose by all pupil transportation vehicles on the CDE-40 claim form. In addition, the district must also report how many of these miles were traveled for school field trips, extracurricular trips, and athletic trips by pupil transportation vehicles. The purpose of reporting these mileage totals is to determine the [reimbursable percentage](#) that will be applied to expenditures attributed to both route and activity miles.

In order to accurately report this information, the district [will need to know](#) the type of vehicles used for pupil transportation, as well as the mileage associated with non-pupil transportation vehicles (if the district co-mingles expenditures associated with these vehicles with its pupil transportation vehicle expenditures).

Vendor and/or parent expenditures to transport students from home to school, school to school, and school to home should be claimed as direct costs; however, the district should **NOT** include miles associated with the transportation vendor or parent when reporting total pupil transportation mileage for any purpose or for activity trip purposes.

**Districts that primarily contract with third-party vendors for pupil transportation should NOT report contractor miles (either route or activity) as part of this figure. Districts must report only those miles which were run by district-owned vehicles.**

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### Line 8: Total Actual Miles Traveled for Any Purpose by Pupil Transportation Vehicles

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In order to determine the total actual miles traveled for any purpose by all pupil transportation vehicles, the district must track the beginning-of-year odometer readings (taken on July 1) and the end-of-year odometer reading (taken July 30) for each vehicle used in whole, or in part, to transport pupils. The difference in these odometer readings is the total number of actual miles traveled by each pupil transportation vehicle. This number should, therefore, equal the total reported miles by type for each vehicle. The district must be prepared to provide all odometer readings, taken on the correct dates, for all pupil transportation vehicles at the time of audit. Please note that total mileage must be determined by actual beginning-of-year and end-of-year odometer readings, not Zonar or similar route tracking systems that may be used by the district.

In the event the district has vehicles that are NOT used to transport students, BUT the expenditures attributed to these vehicles are co-mingled with the pupil transportation vehicle expenditures, then the district will need to track beginning- and end-of-year year odometer readings for these vehicles as well, in order to apply a [reasonable cost per mile](#) to off-set expenditures attributed to these vehicles (and the associated non-pupil miles run by them).

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### Line 7: Total Actual Miles Traveled for Activity Trips, Field Trips, Athletic Trips, etc.

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In addition to the total miles traveled for any purpose by all pupil transportation vehicles, districts are also required to provide documentation supporting the total actual mileage traveled by pupil transportation vehicles for athletics, activities, field trips, and extracurricular related activities. (These miles are embedded in the total miles traveled for any purpose by all pupil transportation vehicles).

**Districts that primarily contract with third-party vendors for pupil activity transportation (field trips, athletics, etc.) should NOT report contractor miles as part of this figure. Districts must report only those miles which were run by district-owned vehicles.**



## Actual Miles Traveled Example

A district has eight vehicles. Expenditures for all eight vehicles are tracked in the same transportation fund accounts. There are five vehicles used exclusively for pupil transportation, two vehicles that are used for both pupil AND non-pupil transportation, and one vehicle that supports transportation, but is never used to transport students (e.g. a maintenance vehicle).

Below is a summary of the miles associated with each vehicle:

Vehicle No.	Vehicle Type	Use	Beginning Year Odometer Reading	Ending Year Odometer Reading	Total Vehicle Miles	Pupil Transportation Miles		Non-Pupil Miles		
						Route (Reimbursable miles)	Activity (Non-Reimbursable Miles)	Total Pupil Miles	Administrative (Non-Allowable Miles)	Total District Miles
1	Bus	Exclusively used for Pupil Transportation	55,813	72,841	17,028.0	15,684.0	1,344.0	17,028.0	-	17,028.0
2	Bus	Exclusively used for Pupil Transportation	58,756	81,024	22,268.0	17,952.0	4,316.0	22,268.0	-	22,268.0
3	Bus	Exclusively used for Pupil Transportation	73,702	91,520	17,818.0	4,875.0	12,943.0	17,818.0	-	17,818.0
4	Bus	Exclusively used for Pupil Transportation	96,799	105,448	8,649.0	5,847.0	2,802.0	8,649.0	-	8,649.0
5	Bus	Exclusively used for Pupil Transportation	176,072	198,654	22,582.0	14,658.0	7,924.0	22,582.0	-	22,582.0
6	Suburban	Used for both pupil and non-pupil transportation	92,100	115,856	23,756.0	5,465.0	3,258.0	8,723.0	15,033.0	23,756.0
7	Van	Used for both pupil and non-pupil transportation	35,256	50,265	15,009.0	2,358.0	8,514.0	10,872.0	4,137.0	15,009.0
8	Maintenance Pick Up	Exclusively used for Non-Pupil Transportation	75,985	98,520	22,535.0	-	-	-	22,535.0	22,535.0
<b>Total Miles</b>					<b>149,645.0</b>	<b>66,839.0</b>	<b>41,101.0</b>	<b>107,940.0</b>	<b>41,705.0</b>	<b>149,645.0</b>

### Notes:

- Because the district tracks all expenditures associated with each of its vehicles in the same transportation accounts, the district must track the total number of miles associated with each district vehicle.
- For each vehicle, the district should be able to isolate the number of miles attributed to pupil transportation (i.e., route and activity) and non-pupil transportation.
  - Vehicles used exclusively for pupil transportation (vehicles 1-5) generally should not have miles attributed to non-pupil transportation.
    - If these vehicles have maintenance or fuel miles associated with them, these miles should be classified under either route or activity, depending on the vehicle's primary use.
      - Example: Vehicles 1, 2, 4 and 5 are primarily used for route transportation; therefore, maintenance and fuel miles would be classified as "route." Vehicle 3 is used primarily used for activity transportation; therefore, maintenance and fuel miles should be classified as "activity" miles. No miles should be reported as "administrative" for any of these vehicles.
  - Vehicles used for both pupil and non-pupil transportation purposes (such as vehicles 6 and 7) should be indicated as such.



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- Vehicles used exclusively for non-pupil transportation (vehicle 8) should not have any reported pupil transportation mileage.

**Considerations:**

The information provided in the example above would produce the following calculations:

- Total actual pupil transportation miles traveled for any purpose is **107,940** (*CDE-40 line 8*)
- Total actual pupil transportation miles traveled for activity purposes is **41,101** (*CDE-40 line 7*)
- The reimbursable percentage is 107,940 – 41,101 (which equals 66,839), divided by 107,940 = .6192 or **61.92%**
- In order to off-set expenditures attributed to non-pupil transportation mileage, the district will need to apply a [reasonable cost per mile](#) in order to reduce the total prorated costs prior to applying the reimbursable percentage. This would result in a reduction of \$8,341.00 (41,705 non-pupil miles x \$0.20 per mile) The purpose of this cost is to cover fuel, maintenance, and repairs associated with the 41,705 non-pupil transportation miles.

For information about COVID-19 considerations related to Lines 7 and 8 calculations, please see the [Appendix](#) to this guide.



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## Appendix: 2019/2020 and 2020/2021 COVID-19 Considerations

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In response to the suspension of in-person learning during the 2019/2020 and 2020/2021 school year due to health and public safety concerns, the following must be considered when determining the amounts that should be reported on your district's Transportation CDE-40 claim form.

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### Expenditures and Total Miles

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During the period when in-person learning was suspended, 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 material were delivered simultaneously with meals. Delivery of only meals to students is not considered a route expenditure.

The following outlines how to track supporting information for various scenarios:

1. Delivery of Instructional Materials to Students or Delivery Instructional Materials and Meals Simultaneously to Students
  - a. Driver salaries and benefits are treated as a route expenditures and can be claimed as a direct cost.
  - b. Miles can be claimed as route miles.
  
2. Delivery of Meals Only to Students
  - a. Driver salaries and benefits can be claimed on a pro-rata basis based upon the district's percent of route mileage to total mileage.
  - b. 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.
  
3. No Transportation Performed
  - a. Driver salaries and benefits can be claimed on a pro-rata basis based upon the district's percent of route mileage to total mileage.
  - b. No miles are being incurred.
  - c. 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.

#### Fuel Expenses

Fuel expenditures will continue to be claimed as a prorated cost in all of the above scenarios.

#### 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 ESSER fund).



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## Scheduled Count Day Miles

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

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

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## Days Students Were Transported

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This should be the total actual days students were transported (or instructional materials were delivered) from home to school, school to school, and school to home.

This should not include any days in which in-person learning was suspended (and instructional materials were not delivered).