

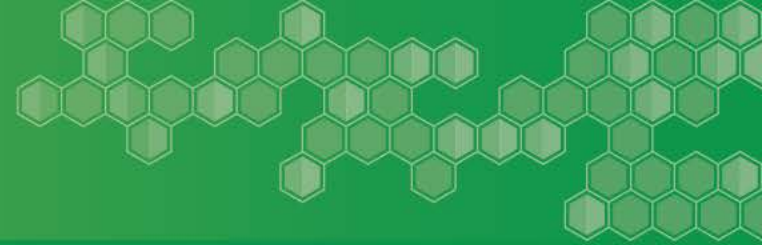


COLORADO
Department of Education

Transportation CDE-40

School Finance Division – School Auditing Office

Date: **08/03/2023**



1. Introduction & Deadlines
2. Resources
3. Preparing & Submitting CDE-40 Data
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 - 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



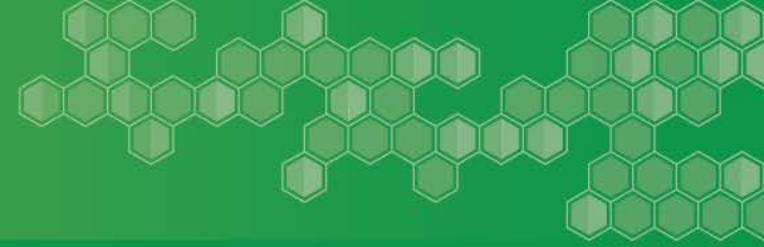
Introduction & Deadlines

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 pupil transportation are eligible to receive partial reimbursement from this fund
 - The fund allows for districts to be reimbursed for a portion of the expenditures incurred in pupil route transportation
 - Districts are **not** reimbursed for expenses related to:
 - Pupil activity transportation or
 - Non-pupil transportation
- A charter school with eligible expenditures must work with their authorizing district; individual schools cannot submit independent claims
- A BOCES with eligible expenditures must work with their member districts; BOCES cannot submit independent claims
- Each submission covers expenses for the corresponding entitlement period of July 1 through June 30 (the prior fiscal year)

- Route: Transportation of students back and forth to class:
 - From home to school,
 - From school to school, and
 - From school to home
- Activity: Any transportation of students that does not fall under “Route”
 - Ex: field trips, athletic trips, extra-curricular activities, etc.
- Administrative/Non-Pupil:
 - Staff usage of vehicles for any purpose other than pupil transportation

Transportation CDE-40 Claim Form

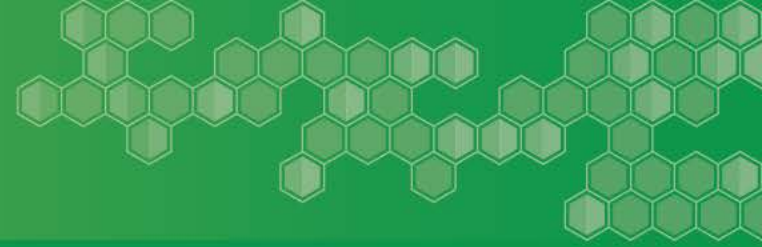


In order to determine the fund amount to which districts are entitled, each district must complete and submit a CDE-40 claim form to the School Finance Division.

- Link to form can be found here: <http://www.cde.state.co.us/cdefinance/sftransp>
- Deadlines are as follows:
 - September 15th: Form data must be submitted electronically via the CDE website—**No extensions will be granted**
 - Early submissions allow CDE the opportunity to review the submission for significant errors
 - 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 3th

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		





- 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.

Official Mileage Count Date for FY 2022-23 and FY 2023-24

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

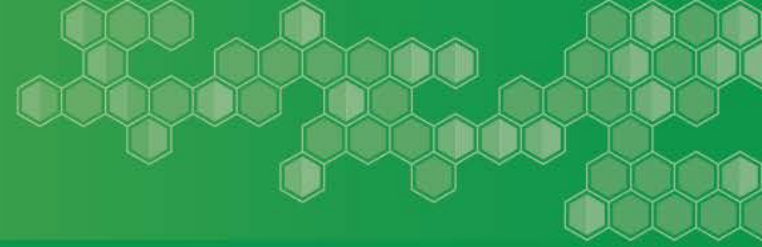
Monday, October 3, 2022

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:

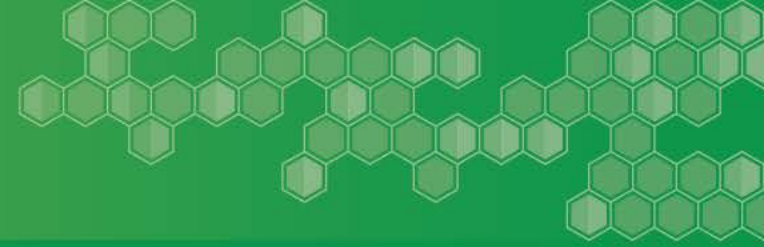
The district or school can still include scheduled count date day route mileage for any route that was established as of the official mileage count date.

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



Sample District Calculation Worksheets



- Over the years, CDE has provided several sample calculation worksheets districts can use to assist them in determining the amounts that should be reported on the CDE-40.
- CDE recommends the optional sample worksheet currently posted to <http://www.cde.state.co.us/cdefinance/sftransp>

Home

Transportation Funding

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

- [General Instructions and Guidelines Fiscal Year 2022-23 \(DOC\)](#)
- [Audit Resource Guide \(UPDATED 06/30/23\) \(PDF\)](#) with detailed instructions, including required supporting audit documentation descriptions
- [CDE-40 Example Online Form Fiscal Year 2022-23 \(DOC\)](#) (do not submit this form to CDE)

Rules and Resources

- [Rules for the Administration of the Public School Transportation Fund](#)
- [Entitlement and Payment Worksheet Fiscal Year 2022-23 \(DOC\)](#)
- [Line 5: Capital Outlay Depreciation Fiscal Year 2022-23 \(XLS\)](#) (for districts contracting for transportation)
- [Fiscal Year 2022-23 Advance \(XLS\)](#)

Calculation Worksheets

- [Sample CDE-40 Calculation Worksheet \(XLS\) \(UPDATED 06/30/23\)](#)
- [Sample Alternative Split Calendar Calculation Worksheet \(XLS\)](#)

Log In

- [Local Access Manager: Assistance Request Form](#): The purpose of this form is to request assistance from the Local Access Managers assigned to your organization to create a Log in to complete the submission process.
- [Assistance Session Sign-up](#): Districts may sign up for a one hour session with the School Auditing Office contact for one on one CDE-40 submission assistance.


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

School Finance Division Home

- School Auditing Office
- Capital Construction Unit
- Grants Fiscal Management Office
- School Nutrition Unit
- School Transportation Unit
- About Us
- Contact Us

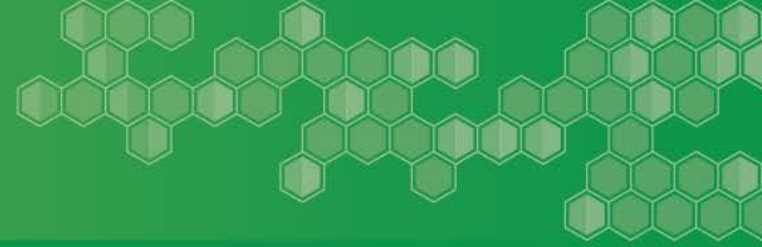
Learn More

Financial information on schools and districts throughout Colorado. [Learn more about financial transparency.](#)

 Financial Transparency



Sample District Calculation Worksheets



The newest version was posted on June 30, 2023 and has one change compared to last year's worksheet:

- A new column ("Parent/Household Name") has been added to the "Count Day Parent Mileage" tab.

Parent Mileage Calculation and Contract Reimbursements							
Fiscal Year		20xx/20xx					
Instructions:							
Only include in-district pupils, UNLESS the district has an agreement with the pupil's district of residence. 1) Enter data into columns A:D and F:G 2) Column E will calculate based on values entered in C and D. 3) The total (in E10) links to the Parent Miles on the "Split Calendar" tab							
For every student listed on this tab, the district should have parent mileage agreement (showing the number of miles each day being reimbursed to transport) AND documentation showing the total number of days in which the parent/guardian was paid mileage to transport the student.							
						Total Actual Route Miles Traveled	-
Pupil Name	Pupil SASID	Parent/Household Name	Scheduled count days miles per contract	Days actually transported as evidenced by invoices or attendance log	Total actual route miles formula copy formula as needed	In-district pupil? Yes or No	If out-of-district pupil, agreement between districts? Yes or No
					-		
					-		
					-		
					-		
					-		
					-		

Please contact audit@cde.state.co.us with any question on how to use the sample worksheet.



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

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

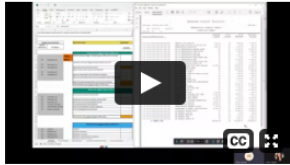
These short videos are designed to introduce key concepts regarding the CDE-40 data submission, walk transportation staff through the optional sample calculation worksheet created by CDE, and demonstrate submitting the CDE-40 form and accompanying documentation.



Introduction to the CDE-40

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

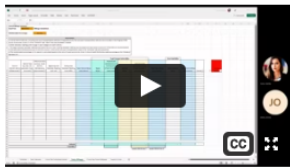
- Summary of the CDE-40 values covered in this video series
- Definition of "Program 2700"/The Program 2700 Series of Accounts
- Common expenses, definition of Direct vs. Prorated Costs
- Yearly mileage and Count Day Route mileage



Expenses Within Program 2700

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

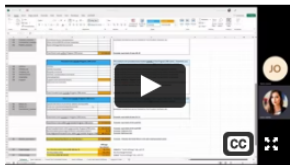
- Identify common direct, prorated, and non-allowable expenditures in the series of accounts
- Exclude the non-pupil transportation portion of utilities (or other shared expenses) from the Program 2700 series of accounts
- Exclude non-allowable expenses such as capital expenditures



Yearly Mileage

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

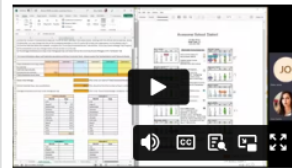
- Categorize total yearly mileage as route, activity, or administrative
- Reclassify maintenance miles based on the primary use of the vehicle
- Check that the data was entered correctly
- Identify how the yearly mileage affects the reimbursable percentage of expenses



Expenses Paid Outside of Program 2700

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

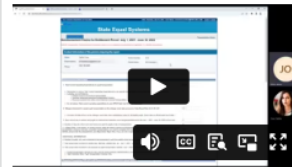
- Identify the allowable premiums for property and vehicle insurance
- Calculate the allowable premium for worker's compensation insurance
- Calculate the allowable support costs for non-transportation staff who assist with transportation operations



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 \(PDF\) \(Paid in FY 2021-22\)](#)

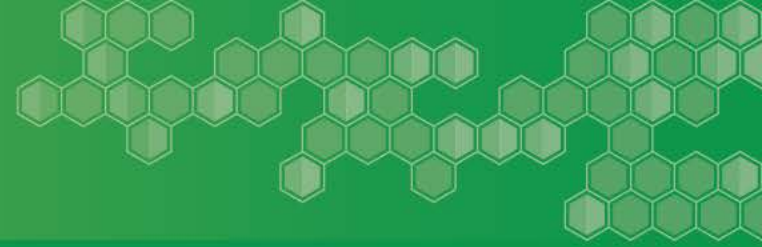
FY 2019-20 Payments

- [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 \(PDF\) \(Paid in FY 2019-20\)](#)

Prior Year's High-Level Results



- 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](mailto:audit@cde.state.co.us) at audit@cde.state.co.us.

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 NOT 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

Transportation Audit Resource Guide

https://www.cde.state.co.us/cdefinance/2022_cde40_transportation_audit_resource_guide



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

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



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

CDE-40 Data Field	Required supporting documentation	Optional ("as-needed") supporting documentation
<p>Line 1: Total current operating expenditures for pupil transportation</p>	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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
<p>Line 2: Mileage scheduled for regular pupil transportation on the mileage count date</p>	<ul style="list-style-type: none"> • R5 [Countday.xlsx] Scheduled count day mileage 	n/a
<p>Line 3: Days school was in session</p>	<ul style="list-style-type: none"> • R6 [Calendar.pdf] Calendar(s) 	n/a
<p>Line 4: Number of days for which room and board were paid for pupils in lieu of transportation</p>	n/a	n/a
<p>Line 5: Capital Outlay (for instances where the district contracts out for pupil transportation)</p>	n/a	n/a
<p>Line 6: Number of pupils who were scheduled to be transported to and from public schools on the mileage count date</p>	n/a	n/a
<p>Line 7: Total actual miles traveled for activity trips, field trips, athletic trips, etc.</p>	<ul style="list-style-type: none"> • R7 [Totalmileage.xlsx] Total vehicle mileage 	n/a
<p>Line 8: Total actual miles traveled for any purpose by pupil transportation vehicles</p>	<ul style="list-style-type: none"> • R7 [Totalmileage.xlsx] Total vehicle mileage 	n/a



Required Audit Documentation (pages 22-25)

https://www.cde.state.co.us/cdefinance/2022_cde40_transportation_audit_resource_guide



Required Audit Documentation

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:

R1 [District_calculation.xlsx]

Total current operating expenditures calculation

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/cde40_calculation_worksheet. 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.

R2 [Summary_GL.xlsx]

Summary general ledger

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.

R3 [Detail_GL.xlsx]

Detail general ledger

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 or documentation as described:

- **Route bus monitors**
 - These are traditionally Special Education paraprofessionals. If the route bus monitors are not in the detail general ledger, provide a detail general ledger, with grant code, for these expenditures.

R4 [Vehicle_Ins.xlsx or pdf]

Vehicle insurance premiums

Provide a listing of vehicles 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 vehicles utilized **solely** for another purpose (e.g., maintenance, administration, etc.) are not allowable.
- 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.

July 1, 2023

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R5 [Countday.xlsx]

Scheduled Count Day Mileage

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

Because not all routes may be run on the official mileage count date, districts may report scheduled mileage for routes **established** as of the official mileage count date. See the clarification in the [Line 2](#) section of this guide for more information.

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](#).

R6 [Calendar.pdf]

Calendar(s)

Calendars or other documentation showing the days in which each route was actually run 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.

R7 [Totalmileage.xlsx]

Total Vehicle Mileage

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](#).

July 1, 2023

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Required Audit Documentation (pages 22-25)

https://www.cde.state.co.us/cdefinance/2022_cde40_transportation_audit_resource_guide



Optional ("As-Needed") Audit Documentation

O1 [Contract_invoices.pdf]

District-contracted transportation invoices

Contracted route transportation purchased from other districts or BOCES. See Chart of Accounts objects 0511 and 0512.

O1 [Commercial_invoices.pdf]

Commercial transportation vendor invoices

Contracted route transportation purchased from a commercial transportation vendor. See Chart of Accounts objects 0515 and 0517.

O2 [Parent_invoices.pdf]

Parent contract expenses

Contracted route transportation purchased from parents. See Chart of Accounts object 0514.

- Note: there are strict limitations on parent reimbursable expenditures.
- The district must be prepared to provide SASIDs and other applicable documentation for all students for whom the district paid their parents for transportation.

O3 [Property_ins.xlsx or pdf]

Physical building/property insurance premiums

Provide a listing of buildings 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.
- 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.

O4 [Workercomp.xlsx or pdf]

Workers' compensation insurance premiums

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.

July 1, 2023

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O5 [Utilities.pdf]

Utility invoices

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

O6 [Support.xlsx]

Support Costs

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 in the sample worksheet 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 actively 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.

O7 [Unemploy.xlsx or pdf]

Unemployment insurance premiums

Unemployment insurance premiums paid to cover transportation employees may be claimed as prorated expenditures. The district must provide documentation demonstrating the cost incurred for premiums, as well as a reasonable allocation method for isolating only those premiums which are attributable to transportation employees. If documentation is not provided, the district may use the standard rate of 0.003% of all transportation salaries to estimate premiums. As with all other insurance expenditures, only premiums may be claimed as allowable expenditures; claims are not a permissible expense.

July 1, 2023

Page 25



- A 15-minute pre-recorded training on audit documentation is also available from the School Auditing Office's [Training and Office Hours](#) webpage:

Pre-recorded General Trainings

Preparing for Audit

- [Download Presentation \(PDF\)](#)
- [View recording on Vimeo \(00:12:06\)](#)

Syncplicity Training

- [Download Instructions \(PDF\)](#)
- [View recording on Adobe Connect \(00:11:12\)](#)

Preparing Audit Documentation for the Transportation CDE-40

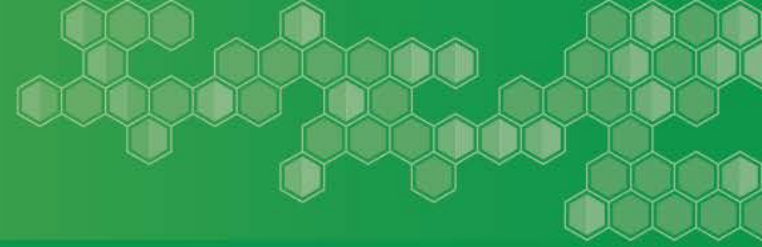
- [View recording on Vimeo \(00:14:45\)](#)

Transportation CDE-40 Step-by-Step Video Series

- [View video series on CDE Transportation Funding website](#)

Duplicate Count Process Overview

- [View recording on Vimeo \(00:15:03\)](#)

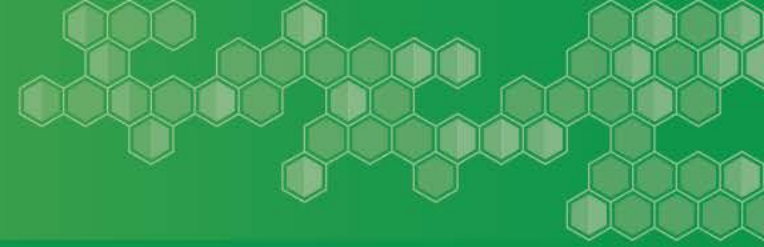


- Prior to submitting their CDE-40 claim form, districts (and charter schools) are invited to sign up for a one-hour “one-on-one” session with the School Auditing Office.
 - Purpose: To assist the district in completing their CDE-40 claim form.
 - Each district requesting a session will need to identify 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>

Submitting CDE-40 Data and Uploading Supporting Documentation



- 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



The CDE-40 data collection includes 8 data points:

- ★ Line 1 • Total Current Operating Expenditures
- ★ Line 2 • Mileage Scheduled for Regular (Route) Pupil Transportation on the Mileage Count Date
- ★ Line 3 • Days School was in Session and Pupils Were Transported on Routes
- Line 4 • Number of Days in Which Room and Board was Paid for Pupils in Lieu of Transportation
- ★ Line 5 • RARE: Capital Outlay (for districts who contract the majority of their route transportation)
- Line 6 • Number of Pupils who Were Scheduled to be Transported to and from Public School at Public Expense on the Mileage Count Date
- ★ Line 7 • Total Actual Miles Traveled for Activity Trips (activity, field, athletic, extracurricular, etc.)
- ★ Line 8 • Total Actual Miles Traveled for Any Purpose by Pupil Transportation Vehicles

Backup documents are required for the starred fields

Transportation CDE-40—Electronic Submission Form

Reimbursement Claims for Entitlement Period July 1, 2022 - June 30, 2023

CDE40 Transportation Reimbursement Information needs to be completed and submitted by September 15, 2023(No Exceptions)

Contact information of the person preparing the report

Name * District Number *
Email Address * District Name
Phone *
Invalid 10-digit phone number *

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 SPED 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.)

3. Days school was in session and pupils (or instructional materials) were transported/delivered in the July 1, 2022 - June 30, 2023 school year. *

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.

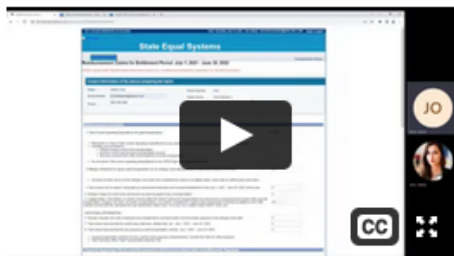
ADDITIONAL INFORMATION

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, 2022 - June 30, 2023 *

8. Total actual miles traveled for any purpose by pupil transportation vehicles July 1, 2022 - June 30, 2023 *

- If pupil transportation vehicles are also used for other purposes (administrative), exclude the miles for other purposes
- Total Odometer Miles: Pupil Transportation Vehicles Only



Submitting the Transportation CDE-40 Data and Documents

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 CDE-40—Electronic Submission Form

Required Supporting CDE-40 Audit Documentation (District must upload before Save/Electronic Signature)

- In order to complete the submission process, you must upload the minimum required audit documentation to support the amounts entered. This includes supporting documentation for Lines 1, 2, 3, 7 and 8. The required audit documentation that must be uploaded in order to complete the submission process includes the following: R1, R2, R3, R4, R5, R6, R7.
- In addition to required audit documentation, districts will also be required to upload optional documentation if such amounts were included in the district's reported "Total Current Operating Expenditures (Line 1)". If the district answers "Yes" to O1, O2, O3, O4, O5, O6 or O7, then these documents must also be uploaded.
- If the district has additional supporting audit documentation (beyond what is listed below), the district may upload those additional documents under "A1", "A2", "A3".
- Whenever possible, please upload applicable documentation in Excel (xls/xlsx).

For information about required audit documentation, please visit the

[Transportation Audit Resource Guide](#)

Uploaded files (Max Size: 20MB)

Type	Uploaded By	Download Link	Action
------	-------------	---------------	--------

Total Current Operating Expenditures (Line 1)

- R1 Current operating expenditures calculation [District_calculation]
- R2 Summary general ledger [Summary_GL]
- R3 Detail general ledger [Detail_GL]
- R4 Vehicle insurance premiums [Vehicle_Ins]
- O1 Did the district include costs for contracted pupil transportation vendor? Yes No
- O2 Did the district include costs associated with parent contract miles? Yes No
- O3 Did the district include costs associated with property insurance? Yes No
- O4 Did the district include costs for workers' compensation? Yes No
- O5 Did the district include utilities that were not included in the Program 2700 series GL? Yes No
- O6 Did the district include support costs? Yes No
- O7 Did the district include unemployment insurance premiums? Yes No

Scheduled Count Day Miles (Line 2)

- R5 Scheduled Count Day Mileage [Countday]

Days Transported (Line 3)

- R6 Calendar(s) [Calendar]

Pupil Miles - Activity and Total (Line 7 and 8)

- R7 Total Vehicle Mileage [Totalmileage]

Additional Documentation (up to 3 and optional)

- A1 Additional Document #1 [AddlDoc#1]
- A2 Additional Document #2 [AddlDoc#2]
- A3 Additional Document #3 [AddlDoc#3]

Upload on file select

File(s) Uploaded:

I certify all documentation requested in the Transportation CDE-40 Document List is loaded concurrently with this submission



Transportation CDE-40—Documentation Upload

For information about required audit documentation, please visit the

[Transportation Audit Resource Guide](#)

Uploaded files

All Required Files Uploaded

Type	Uploaded By	Download Link	Action
R1	MCREE_R@CDE.STATE.CO.US	R1_District Worksheet.xlsx	
R2	MCREE_R@CDE.STATE.CO.US	R2_Summary Ledger.pdf	
R3	MCREE_R@CDE.STATE.CO.US	R3_Detail Ledger updated.pdf	
R4	MCREE_R@CDE.STATE.CO.US	R4_Vehicle Ins.pdf	
R5	MCREE_R@CDE.STATE.CO.US	R5_Count Day mileage.xlsx	
R6	MCREE_R@CDE.STATE.CO.US	R6_Calendar.docx	
R7	MCREE_R@CDE.STATE.CO.US	R7_total miles.xlsx	

Total Current Operating Expenditures (Line 1)

- R1 Current operating expenditures calculation [District_calculation]
- R2 Summary general ledger [Summary_GL]
- R3 Detail general ledger [Detail_GL]
- R4 Vehicle insurance premiums [Vehicle_Ins]
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- O4 Did the district include costs for workers' compensation? Yes No
- O5 Did the district include utilities that were not included in the Program 2700 series GL? Yes No
- O6 Did the district include support costs? Yes No
- O7 Did the district include unemployment insurance premiums? Yes No

Scheduled Count Day Miles (Line 2)

- R5 Scheduled Count Day Mileage [Countday]

Days Transported (Line 3)

- R6 Calendar(s) [Calendar]

Pupil Miles - Activity and Total (Line 7 and 8)

- R7 Total Vehicle Mileage [Totalmileage]



Transportation CDE-40—Submitting the Electronic Form

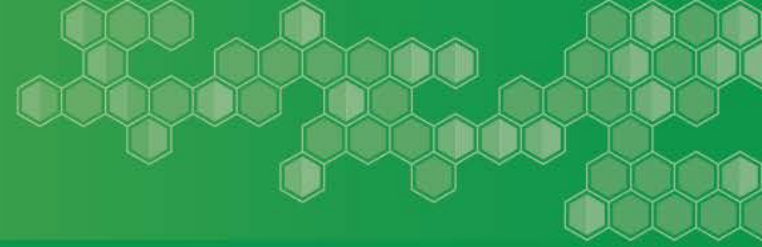
- For the “Save/Electronic Signature” button to appear, the following information must be entered/uploaded:
 - All values with an * (submitter’s name, email address, phone number, plus all required data fields and required audit documentation)
 - All required audit documentation (R1-R7) must be uploaded
 - If you click “yes” for any optional documentation, then these documents must also be uploaded.
 - If documents are not uploading, and/or the “Save/Electronic Signature” button is not appearing, trying using a different web browser.

I certify all documentation requested in the Transportation CDE-40 Document List is loaded concurrently with this submission

Save/Electronic Signature

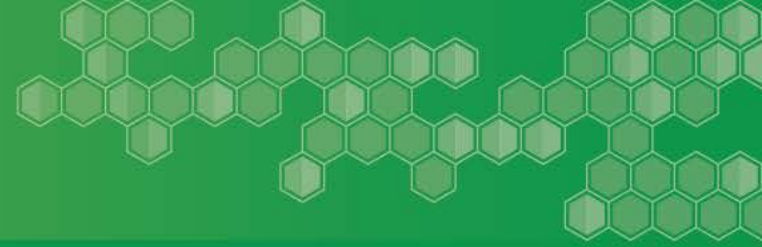
Print All CDE40 Forms

In order for the "Save/Electronic Signature" button to appear (which will allow you to submit your CDE-40 data and documents), you must first upload all required audit documentation to support the amounts reported on lines 1, 2, 3, 7 and 8, and ensure that the amount entered in Line 7 is equal to or less than the amount entered in Line 8.



- Before submitting your district's CDE-40 claim form, it's 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.

Calculating the Amounts Reported on the CDE-40

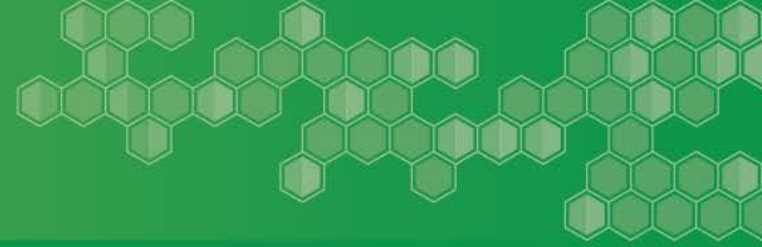


- **GOAL 1:** Identify total costs associated with transporting students from home to school, school to school, and school to home (i.e., route transportation)
 - **Line 1 of the CDE-40**
- **Goal 2:** Identify and classify the yearly mileage totals for all district vehicles whose expenditures are tracked in Program 2700 and/or are used to transport students (i.e., total pupil miles for any purpose and activity miles)
 - **Lines 7 and 8 of the CDE-40**
 - These lines determine the reimbursable percentage; mechanism to identify expenditures not attributed to pupil transportation
- **Goal 3:** Determine the total number of scheduled count day route miles in which students are transported during the school year
 - **Lines 2 and 3 of the CDE-40**

Information Gathering to Determine Approach

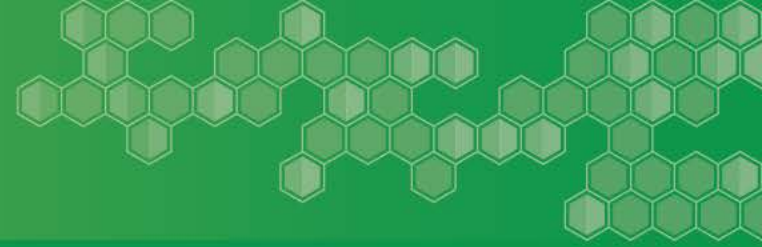
- Does the district have distinct yellow (pupil) and white (non-pupil/administrative) transportation vehicles/fleets?
 - If yes, are the expenditures for these vehicles/fleets tracked under the same account codes or separate account codes?
 - For example; all under Program 2700 series, or yellow under Program 2700 series and white under Program 2600
- Does the district have vehicles that are used for both pupil and non-pupil/administrative transportation?
 - If yes, are the expenditures for these vehicles tracked under the same account codes as vehicles used exclusively for pupil transportation purposes?

Answers to these questions will guide the approach a district will need to take in order to accurately report amounts on their CDE-40.



- Collect documentation to back-up all claimed amounts on the district's calculation worksheet & the CDE-40 claim form
- If the district creates summary sheets to show the reported amounts on the claim form, it still needs backup documentation to show where it “got the amount from”
 - For example, if the district has a summary of scheduled count day route mileage, it should have the trip sheets and/or route description with embedded mileage to support the route mileage totals entered into the summary
 - For example, the district should be prepared, upon request, to provide documentation to support total activity miles

Expenditures

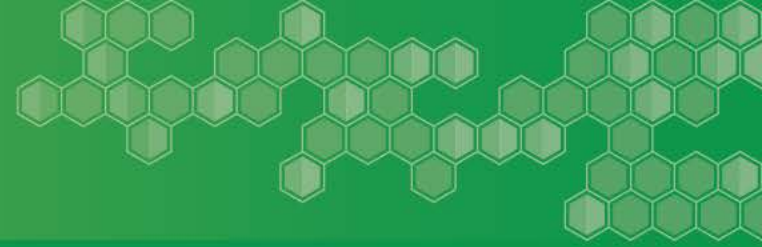


What is a “direct” vs. a “prorated” cost?

Costs attributed to route transportation may be submitted for reimbursement on the CDE-40.

- **Direct Costs**: 100% of the cost is directly related to route transportation
- **Prorated Costs**: Costs which are for pupil transportation, but include both route and non-route (activity, extra-curricular, etc.).
 - Many buses and other pupil transportation vehicles are used for both route and activity trips, with comingled expenses in the same accounts
 - The allowable amount is *prorated* based on how much of the district’s total pupil mileage for the year was for route trips

Non-Allowable Costs: No other costs may be included (e.g. staff trips without students, activity-only costs, etc.)



Costs attributed to pupil transportation employees, vehicles and facilities

- Employment costs (salary/benefits)
 - Bus drivers, director, secretary, dispatcher, etc.
 - Portion of non-pupil transportation employee (who directly support pupil transportation)- salaries/benefits (i.e., support costs)
- Fuel, oil, and other supplies for pupil transportation and support
- Repairs and maintenance
 - Pupil transportation vehicles, equipment, and facilities
- Utilities for pupil transportation facilities
- Insurance premiums (vehicle, property, workers' compensation, etc.)
- Contract transportation services (less capital outlay exclusion)
 - Transportation vendors
 - Public transportation—bus passes
 - Parent Mileage Reimbursement

What is the Program 2700 Series of Accounts?

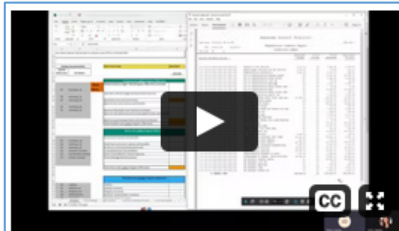
- **“Program 2700”** includes programs **2700—2799**
- The full School Finance Chart of Accounts is available at: <http://www.cde.state.co.us/cdefinance/sfcoa>
- This series of accounts is designated for tracking pupil transportation expenditures – including most Transportation CDE-40 expenditures



Expenditures Tracked within Program 2700

As a starting point, we assume that all expenditure accounts included in the Program 2700 series contain allowable prorated costs.

- Each district should review their Program 2700 series of accounts, and determine how they operate/track expenditures so that appropriate adjustments can be made.
- Are there any expenditure accounts that include:
 - Direct costs only—expenses solely for route miles
 - (example: route driver salaries, parent mileage reimbursement)
 - Non-allowable costs only
 - (example: capital outlay, activity driver salaries, etc.)
 - Non-pupil transportation costs
 - (example: fuel account attributed to all district vehicles, not just pupil transportation vehicles)

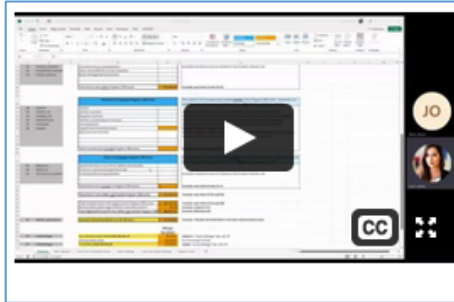


Expenses Within Program 2700

This video is the beginning of the step-by-step directions for completing the example calculation worksheet provided by CDE. Download the example worksheet to follow along here: [Sample CDE-40 Calculation Worksheet \(XLS\)](#) After watching this video, you should be able to:

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

Expenditures Often Tracked Outside of Program 2700



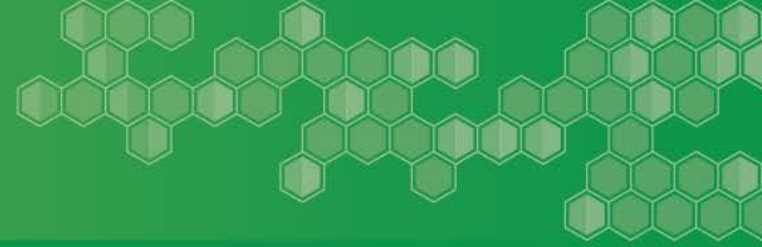
Expenses Paid Outside of Program 2700

This video covers pupil transportation-related expenses that are paid from district accounts outside of the Program 2700 series. After watching this video, you should be able to:

- 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 assist with transportation operations

Identify any pupil transportation expenditures that are not tracked in Program 2700. Examples may include:

- **Vehicle Insurance**
 - Some districts include this in Program 2700; some do not
 - Make sure premiums attributed to non-pupil transportation vehicles are not included
- **Property/Liability Insurance and Utilities**
 - Should only include amounts reasonably attributed to pupil transportation facilities
 - May require determining an appropriate percentage
- **Workers' Compensation**
 - If the premium amount districts actually paid varies from the initial estimate, then the reported amount attributed to bus drivers may need to be adjusted to account for experience modifiers, discounts, etc.
- **Support Costs**
 - Non-transportation employees who directly support pupil transportation functions;
 - Districts must be able to support the percentage of annual compensation for these employees included in current operating expenditures



If a district contacts with a transportation vendor that provides the majority of its regular (route) pupil transportation, the district may need to complete a capital outlay depreciation schedule.

In addition:

- Some expenditures associated with contracted pupil transportation can be included in total current operating expenditures
 - Route only—**Direct** cost (100%)
 - Route and Activity—**Prorated**
 - Activity only—**Not allowed**
- Scheduled count day (route) mileage driven by a contracted transportation vendor may be included in scheduled count day route mileage
- Total miles driven by a contracted transportation vendor using their own vehicles should not be included in the district's yearly mileage for purposes of determining the reimbursable percentage (Lines 7 and 8 of the CDE-40: total pupil miles for any purpose and activity miles)

Parent Mileage Reimbursement



If a district has an agreement to reimburse a parent/guardian for transporting their own student(s) to and from school, then:

Line 1 - Expenditures

- Include the parent mileage reimbursements (for the route transportation) as direct costs

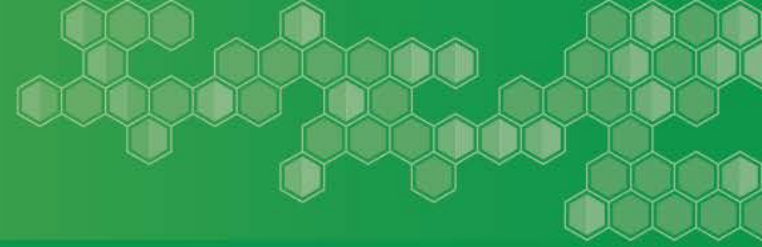
Line 2 – Scheduled Count Day Miles

- If the agreement was in place as of the official mileage count date, then include the agreed daily route mileage
- Use a split calendar calculation if the total number of days the parent transported the student varied by more than 3 days (+/-) compared to the district-run routes.

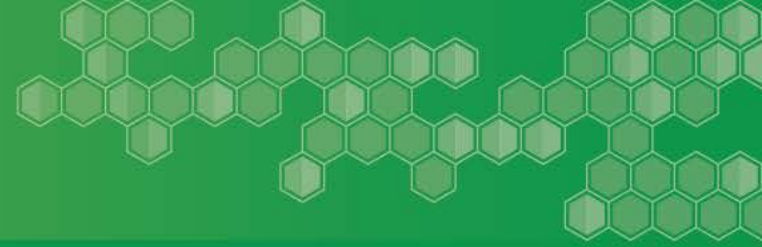
Line 8 – Total Yearly Pupil Miles

- Do NOT include parent miles in the district's total yearly route miles (and therefore not in the total pupil miles for any reason)
- Only district vehicles should be included in total yearly pupil miles

For more information regarding allowable parent transportation mileage and expenditures, refer to pages 8, 14, 19, 22, 24 and 28 of the [Audit Resource Guide for the Transportation CDE-40 Reimbursement Claim Form](#).



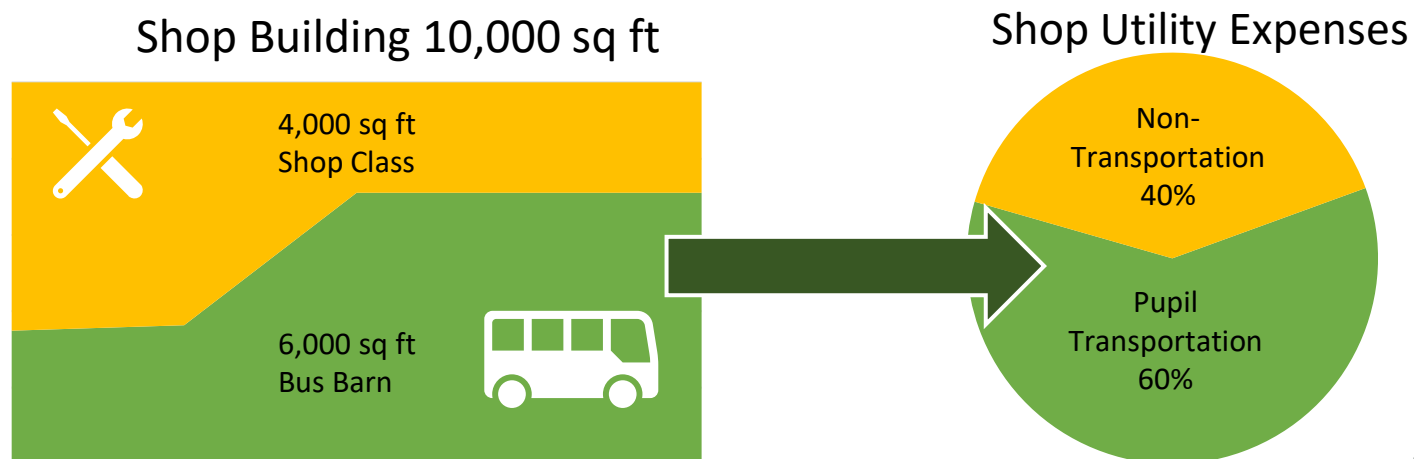
- For purposes of the CDE-40, “capital outlay” refers to expenditures in excess of \$1,000 with a useful life of more than one year
 - Vehicle repairs to the original condition of the vehicle are allowable even if the amount is above \$1,000 (unless the repair was reimbursed by insurance)
- Purchase, rent, lease, or lease purchase of capital outlay items such as:
 - Vehicles (including buses)
 - Facility acquisition
 - Improvement or new capitalized equipment



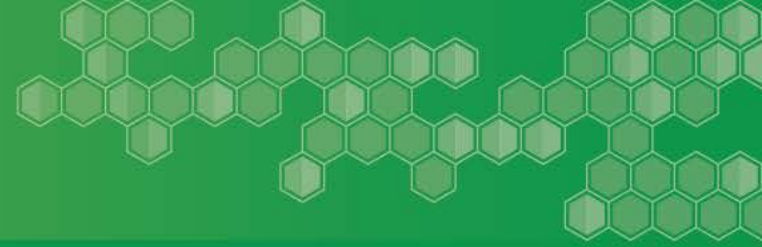
- Liability claims incurred and paid in providing pupil transportation
- Expenditures for school field trips, extra-curricular trips, etc.
 - Common examples: Activity driver salaries and benefits, field trip per-diem
- Administrative, maintenance, personnel, supplies, or other expenses applicable to non-pupil transportation vehicles, facilities, or personnel
 - Common example: “white fleet” per-mile reduction for administrative mileage
- Some vehicle alterations and upgrades are not allowable unless the district has owned the vehicle for at least 3 years
 - Common examples: video cameras, wheelchair lift

Shared Expenditures

- If personnel, vehicles, and/or facilities are shared for both pupil and non-pupil transportation purposes, the district may include expenditure amounts attributed to pupil transportation purposes
- The district must have a documented allocation methodology that is provided at the time of documentation upload.
 - Example: 60% of the square footage of an auto shop building is used for pupil transportation and 40% is dedicated to auto shop classes



Deductions and Revenues



Current operating expenditures must be reduced by the following revenues received for pupil transportation:

- Summer school and pre-school programs
- Other school districts through contracts to furnish pupil transportation
- From federal sources for pupil transportation





Current operating expenditures do not need to be reduced for the following:

- ⊗ Transportation fees and transportation override levies approved at an election
- ⊗ Any monies (such as CRF or ESSER funds) received and used in response to COVID-19 for pupil transportation purposes
- ⊗ A grant that the district could use for many purposes, and the district chooses to use a portion of the money to provide pupil transportation

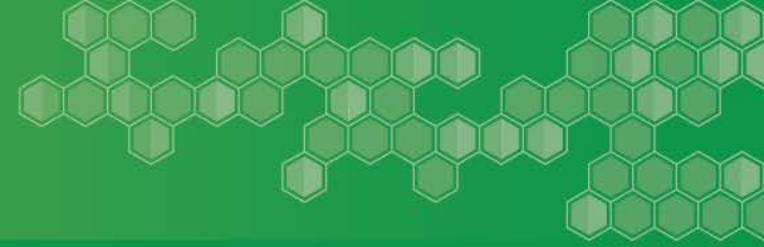
Review the Transportation CDE-40 Audit Resource Guide for details.

Yearly Mileage and the Reimbursable Percentage

Yearly Mileage Tab (by Vehicle)- Helpful Hints/Reminders

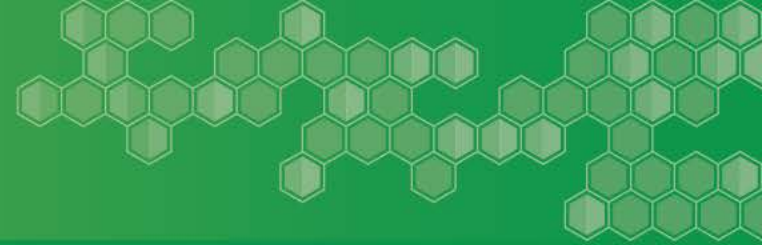


- Total yearly mileage for all vehicles whose expenditures (fuel, maintenance, repairs, etc.) are tracked in Program 2700
- This will vary by district, and may include vehicles used exclusively for pupil transportation purposes, multi-purpose vehicles, and/or vehicles used for non-pupil transportation purposes only
 - Administrative/non-pupil mileage is used as a mechanism to exclude non-pupil costs from comingled accounts (28 cents/mile)
 - Per vehicle, beginning odometer readings (7/1) for one year should match ending odometer readings (6/30) from the prior year
 - Total vehicle miles (odometer readings) should equal total district miles (miles by classification- route, activity, admin)



- Generally, non-pupil mileage associated with buses should be classified based on the primary use of the bus (i.e., route or activity)
 - Exceptions may include, but are not limited to: mileage associated with transporting district staff to conferences, retreats, etc.; mileage attributed to buses that are leased out during the summer, etc.
 - Districts can have as many mileage classifications as they need/want; however, they should be able to collapse them into “route”, “activity” and “non-pupil”
- The primary purpose of the yearly mileage is to determine the reimbursable percentage applied to prorated costs
 - If 75% of the yearly mileage is route mileage, 75% of the comingled pupil transportation expenses are assumed to be route expenses

Sample Worksheet- "Yearly Mileage" Tab

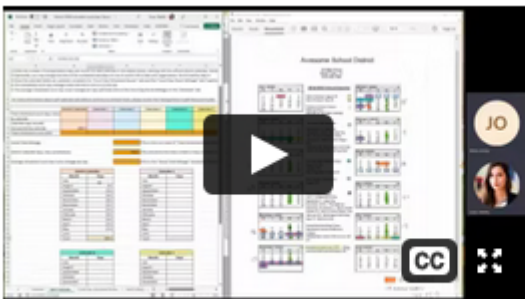


Reimbursable Percentage:		69.24%													
Instructions:															
1) List all district vehicles, including non-pupil transportation vehicles (if expenditures for the non-pupil transportation vehicles were included in the Program 2700 series of accounts in Row 17 of the "Schedule" tab. More lines may be added if needed. 2) Enter odometer readings and mileage in each category for each vehicle. - The beginning year odometer reading must match the prior year's ending odometer reading; any discrepancies may cause a reduction in the district's reimbursement. 3) The total administrative/non-pupil miles from column L links to the non-pupil transportation costs on the "Schedule" tab (20 cents/mile). 4) The reimbursable percentage (in C4, above) is calculated based on the ratio of route and activity miles; it should match the Reimbursable percentage on the "Schedule" tab (Row 72).															
Pupil Transportation Miles												Non-Pupil Miles			
District internal vehicle ID/fleet num	Vehicle Type (e.g., Bus, car, suburban, truck, tow truck)	Vehicle primary use (e.g., Route, Activity, Maintenance, administratio	Beginning Year Odometer Reading (July 1st)	Ending Year Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route (SPED)	Route buses maintenance and training miles (if not included in route miles)	Activity Miles	Activity buses maintenance miles (if not included in activity miles)	Total Pupil Miles (calculation)	Administrative Miles	Total District Miles (calculation)	Comm	
104	BUS	Activity	136,292.00	140,751.00	4,459.00	395.00			3,511.00	553.00	4,459.00		4,459.00		
105	BUS	Activity	133,449.00	142,189.00	8,740.00	121.00			8,294.00	325.00	8,740.00		8,740.00		
107	BUS	Route	168,711.00	175,436.00	6,725.00	5,405.00		695.00	625.00		6,725.00		6,725.00		
108	BUS	N/A	221,658.00	221,658.00	-	-			-		-		-		
109	BUS	Route	216,527.00	224,089.00	7,562.00	-	3,892.00		3,670.00		7,562.00		7,562.00		
110	BUS	Activity	181,824.00	192,569.00	10,745.00	1,200.00			9,476.00	69.00	10,745.00		10,745.00		
111	BUS	Route	292,493.00	295,423.00	2,930.00	2,196.00		37.00	697.00		2,930.00		2,930.00		
112	BUS	Route	198,054.00	199,174.00	1,120.00	1,022.00		65.00	33.00		1,120.00		1,120.00		
114	BUS	Route	132,292.00	132,618.00	326.00	173.00		20.00	133.00		326.00		326.00		
117	BUS	Activity	167,964.00	167,985.00	21.00	-			21.00		21.00		21.00		
118	BUS	Route	20,515.00	33,168.00	12,653.00	11,680.00		236.00	737.00		12,653.00		12,653.00		
119	BUS	Route	185,633.00	194,041.00	8,408.00	6,731.00		52.00	1,625.00		8,408.00		8,408.00		
120	BUS	Route	190,658.00	204,001.00	13,343.00	12,611.00		208.00	524.00		13,343.00		13,343.00		
121	BUS	Route	121,467.00	129,881.00	8,414.00	7,843.00		105.00	466.00		8,414.00		8,414.00		
122	BUS	Route	170,776.00	180,324.00	9,548.00	6,664.00		90.00	2,794.00		9,548.00		9,548.00		
123	BUS	Route	59,746.00	72,512.00	12,766.00	7,204.00		228.00	5,334.00		12,766.00		12,766.00		
124	BUS	Route	74,228.00	96,234.00	22,006.00	15,335.98		-	6,670.02		22,006.00		22,006.00		
125a	SPED Bus	Route	60,913.00	76,495.00	15,582.00	3,830.00	10,005.00	562.00	1,185.00		15,582.00		15,582.00		



Count Day Scheduled Route Mileage

- In addition to current operating expenditures, the district's total reimbursement calculation also considers:
 - Line 2: Scheduled count day route mileage
 - From home to school,
 - From school to school, and
 - From school to home
 - Line 3: Total transportation days for the year

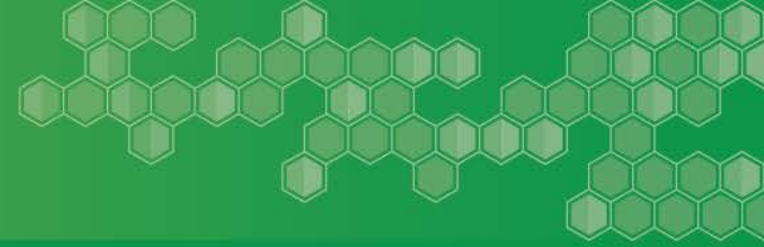


Count Day Mileage

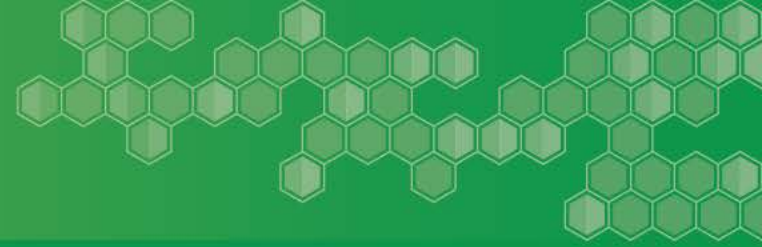
This video covers the count day scheduled route mileage calculations. After watching this video, you should be able to:

- 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

Scheduled Count Day Mileage: Helpful Hints/Reminders



- Districts should report scheduled count day mileage
- Count day mileage documentation must clearly show how the district arrived at the reported mileage; must be verifiable upon review
 - Examples of acceptable documentation includes, but are not limited to:
 - Route description with beginning and ending odometer readings for each route (AM vs MD vs PM vs Late, etc.)
 - Route descriptions that have mileage totals through the description to show how the district arrived at the total reported mileage by route
 - Examples of unacceptable documentation includes, but is not limited to:
 - Maps that do not clearly show how the district arrived at the reported mileage
 - Route summary/certification that just lists total mileage for a route



If:

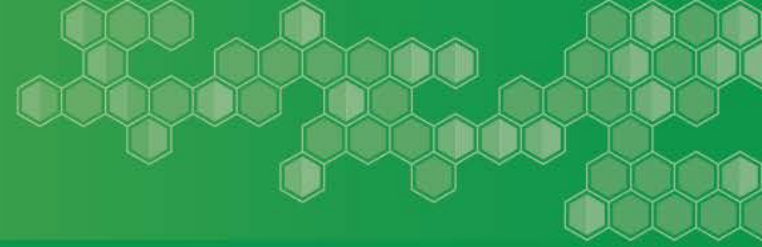
A district or school has routes that vary in the number of total days (+/- 3) in which they transport students compared to other routes,

Then:

The district or school will need to use a split calendar calculation in order to determine the average number of scheduled count day route miles based on the district or school calendar.

Split calendars will be discussed in more detail later in the presentation.

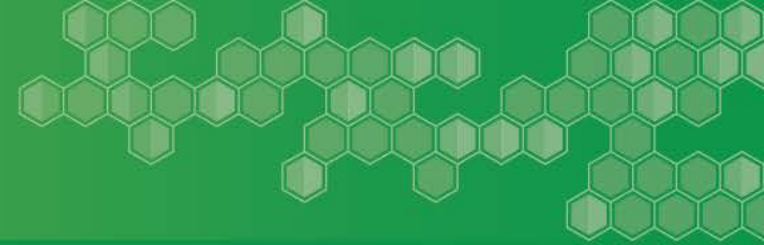
Split Calendar Calculation



- In order to complete a split calendar calculation, the district will need to know:
 1. All routes (and their length) that were established as of the official mileage count date (even if they didn't run on that day), and
 2. The number of days in which each route transported students (or delivered instructional materials).
- Note: the CDE-40 count date is the same date as the district's pupil enrollment count date (for Student October Count)



Split Calendar Calculation



In the example below, the district had 4 routes.

- Each route transported students a different number of days.
- The district had a total of 168 student contact days as evidenced by their district calendar; however, no route transported students that many days.

	A	B	C	D	E
1	20XX Split Calendar Calculation				
2	Total Student Contact Days per Calendar (CDE-40; Line 3)	168.00	(number of days in which students are transported)		
3	Total Scheduled Miles per Year	28,850.00	(this field auto populates and is the sum of the miles for all routes)		
4	Average Number of Scheduled Miles per Day (CDE-40; Line 2)	171.73	(this field auto calculates and is cell B2/B3)		
5					
		Total Scheduled Miles per Day (length of route)	Number of Days Students Actually Transported	Scheduled Mile per Year (Calculated)	
6	Route Name				
7	ABC Special Education Route	50.00	160.00	8,000.00	
8	123 Elementary School Route	75.00	130.00	9,750.00	
9	XYZ Middle School Route	48.00	100.00	4,800.00	
10	Awesome High School Route	90.00	70.00	6,300.00	
11				-	
12	Total	263.00		-	

Transportation Funding

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

- [General Instructions and Guidelines Fiscal Year 2022-23 \(DOC\)](#)
- [Audit Resource Guide \(UPDATED 06/30/23\) \(PDF\)](#) with detailed instructions, including required supporting audit documentation descriptions
- [CDE-40 Example Online Form Fiscal Year 2022-23 \(DOC\)](#) (do not submit this form to CDE)

Log In

- [Local Access Manager: Assistance Request Form](#): The purpose of this form is to request assistance from the Local Access Managers assigned to your organization to create a Log in to complete the submission process.
- [Assistance Session Sign-up](#): Districts may sign up for a one hour session with the School Auditing Office contact for one on one CDE-40 submission assistance.

Log in to CDE-40 Online Form

Rules and Resources

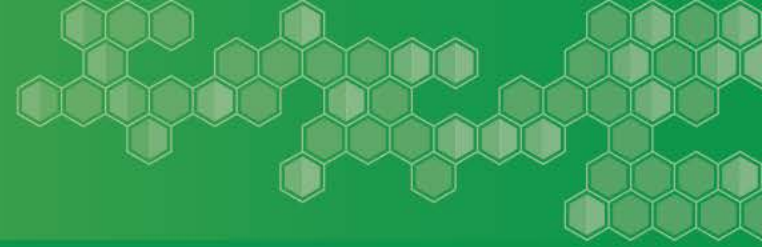
- [Rules for the Administration of the Public School Transportation Fund](#)
- [Entitlement and Payment Worksheet Fiscal Year 2022-23 \(DOC\)](#)
- [Line 5: Capital Outlay Depreciation Fiscal Year 2022-23 \(XLS\)](#) (for districts contracting for transportation)
- [Fiscal Year 2022-23 Advance \(XLS\)](#)

Calculation Worksheets

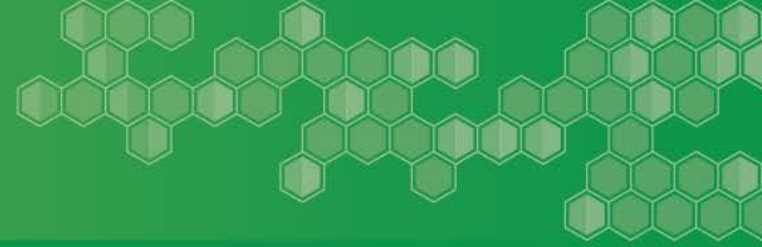
- [Sample CDE-40 Calculation Worksheet \(XLS\) \(UPDATED 06/30/23\)](#)
- [Sample Alternative Split Calendar Calculation Worksheet \(XLS\)](#)



Charter Schools Seeking Reimbursement



- Only districts can submit a Transportation CDE-40 claim form and receive direct reimbursement payment from CDE for this purpose.
- Charter school information must be included in the District's CDE-40 claim submission (if and when applicable) if the charter school is seeking reimbursement for pupil transportation purposes.
- The district and charter school will need to work together to determine what percentage of the overall reimbursement the district receives from CDE as a result of the CDE-40 claim form should be passed through to the charter school.



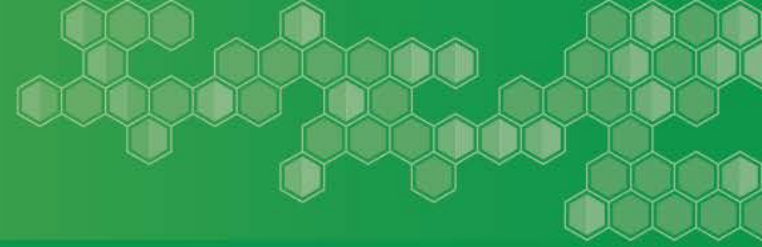
Assuming the charter school's pupil transportation expenditures and mileage are tracked separately from the district's:

1. The charter school will need to determine its "Total Current Operating Expenditures" (i.e., Line 1) as evidenced by its own calculation worksheet and accompanying back up documentation.
 - Charter school will need to determine its reimbursable percentage to be applied to all prorated costs (i.e., Line 8 minus Line 7 divided by Line 8)
2. The charter school will need to determine its own scheduled count day mileage and total days pupils were transported (Lines 2 and 3).

Assuming the charter school's pupil transportation expenditures and mileage are tracked separately from the districts:

1. District will add charter school's "Total Current Operating Expenditures" (Line 1) to the district's "Total Current Operating Expenditures (Line 1) to arrive at the reported "Total Current Operating Expenditures" (Line 1) on the CDE-40 claim form.
2. District will incorporate the charter school's Lines 2 and 3 into the district's Lines 2 and 3 by utilizing a "Split Calendar Calculation". The results of the split calendar calculation are what the district will report on the CDE-40 claim form for Lines 2 and 3.
3. District will NOT include the charter school's Lines 7 or 8 in the totals reported on the CDE-40. Rather the district will **ONLY** report its own totals for Lines 7 and 8.
 - Charter school will use its own Lines 7 and 8 to determine its reimbursable percentage that will be applied to its prorated costs when determining its Line 1.

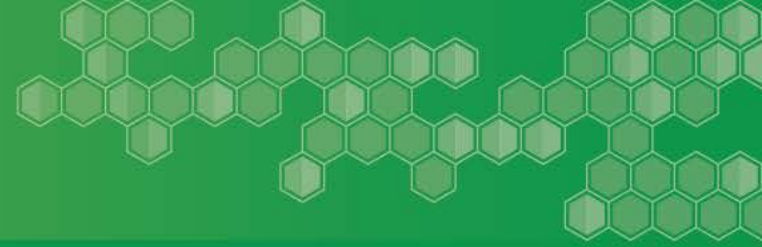
Status Update: 22/23 Transportation CDE-40 collection



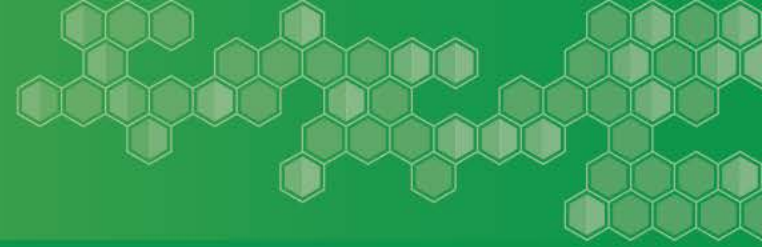
179 Districts/CSI

- 1 district has opted out
- 6 districts have submitted
 - 4 submission reviews completed
 - 2 submissions reviews in progress

6 districts have signed up for 1:1 sessions



- This training will be posted to the School Auditing Office's [Training and Office Hours](https://www.cde.state.co.us/cdefinance/auditunit_trainings) webpage by early next week.
 - https://www.cde.state.co.us/cdefinance/auditunit_trainings
- If you do not have access to the claim form system as an LEA Approver (for the STEQ system), you will need your district's Local Access Manager to add you.
- Make sure that anyone who has left your district has been deleted as an Active User (i.e., those who no longer need access)



- If you are using the CDE provided template to calculate your submission values, make sure you are entering the correct values.
 - Example: Some districts have entered the General Ledger total as Line 1, rather than the calculated total current operating expenditure amount from the worksheet

Contact:

School Finance Division

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

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Rebecca McRee, Audit Supervisor

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Tabitha Tyree, Auditor

tyree_t@cde.state.co.us

Questions?

09/07/23 (Tue) 1:00 PM
CDE-40 Office Hours/Q&A