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**COLORADO**  
Department of Education

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# Transportation CDE-40 Sample Worksheet Overview

School Auditing Office

Date: **08/18/2021**

# Detailed Agenda

1. Purpose of the CDE-40 Data Collection and Optional Sample Calculation Worksheet
2. Information about the Worksheet
3. Overview and How to use the Worksheet
4. Questions

# Purpose of the CDE-40 Data Collection and Optional Sample Calculation Worksheet

# Public School Transportation Fund

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

- All public school districts, including the Charter School Institute, that provide directly, or contract for, pupil transportation are eligible to receive reimbursement from this fund.
- The fund allows for districts to be reimbursed for a portion of the expenditures incurred in pupil route transportation, i.e.:
  - From home to school,
  - From school to school, and
  - From school to home
- It does not allow for the inclusion of expenditures associated with:
  - Pupil activities (i.e., athletics, field trips, and extracurricular activities), or
  - Non-pupil transportation
- All amounts reported on the CDE-40 should be for the corresponding entitlement period of July 1 through June 30

# CDE-40 Data Collection

In order to determine the amount of reimbursement, each district must submit data via the CDE-40 data collection. These data amounts include:

- 1. Total Current Operating Expenditures**
- 2. Mileage Scheduled for Regular (Route) Pupil Transportation on the Mileage Count Date**
- 3. Days School was in Session and Pupils (or instructional materials) Were (Actually) Transported/Delivered**
4. Number of Days in Which Room and Board was Paid for Pupils in Lieu of Transportation
5. Capital Outlay
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, field, athletic, extracurricular trips, etc.**
- 8. Total Actual Miles Traveled for any purpose by pupil transportation vehicles**

# Sample Calculation Worksheet

The purpose of the optional sample CDE-40 Calculation Worksheet is to assist districts in determining the following amounts:

- **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 (or instructional materials) Were (Actually) Transported/Delivered**
- **Line 7: Total Actual Miles Traveled for activity, field, athletic, extracurricular trips, etc.**
- **Line 8: Total Actual Miles Traveled for any purpose by pupil transportation vehicles**

# Information About the Worksheet

# Location

- As of August 16, there are two sample calculation worksheets that are currently posted to the transportation funding webpage: <http://www.cde.state.co.us/cdefinance/sftransp>

### CDE-40 Transportation Reimbursement Claim Information and Procedures

<b>Documentation</b> <ul style="list-style-type: none"><li>• <a href="#">General Instructions and Guidelines Fiscal Year 2020-21 (DOC)</a></li><li>• <a href="#">Audit Resource Guide (Updated July 26, 2021) (PDF)</a> with detailed instructions, including required supporting audit documentation descriptions</li><li>• <a href="#">Transportation CDE-40 Audit Questionnaire (DOC)</a></li><li>• <a href="#">CDE-40 Example Online Form Fiscal Year 2020-21 (PDF)</a> (do not submit this form to CDE)</li></ul>	<b>Rules and Resources</b> <ul style="list-style-type: none"><li>• <a href="#">Rules for the Administration of the Public School Transportation Fund</a></li><li>• <a href="#">Entitlement and Payment Worksheet Fiscal Year 20-21 (PDF)</a></li><li>• <a href="#">Line 5: Capital Outlay Depreciation Fiscal Year 2020-21 (XLS)</a> (for districts contracting for transportation)</li><li>• <a href="#">Fiscal Year 2020-21 Advance (XLS)</a></li></ul>
<b>Training</b> <ul style="list-style-type: none"><li>• School Auditing Office CDE-40 and documentation webinar (Updated July 27, 2021)<ul style="list-style-type: none"><li>◦ <a href="#">Download presentation (PDF)</a></li><li>◦ <a href="#">View recording (Vimeo link)</a></li></ul></li></ul>	<b>Calculation Worksheets</b> <ul style="list-style-type: none"><li>• <a href="#">Sample CDE-40 Calculation Worksheet (XLS) (UPDATED 8/16/21)</a></li><li>• <a href="#">Sample Alternative Split Calendar Calculation Worksheet (XLS) (NEW 08/16/21)</a></li></ul>
<b>Login</b> <ul style="list-style-type: none"><li>• <a href="#">Log in to CDE-40 Online Form: Fiscal Year 2020-21</a></li><li>• <a href="#">Login Assistance Request Form to Complete CDE-40 Online Form</a></li></ul>	<a href="#">Log in to CDE-40 Online Form</a>

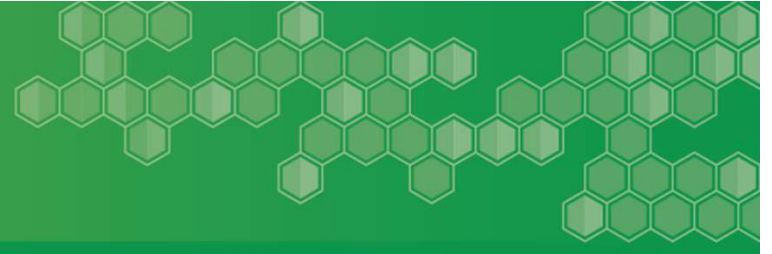




## General Information

- Use of (any) sample worksheet created by CDE is OPTIONAL.
- It is the district's responsibility to ensure these worksheets are being used correctly. If used incorrectly, this may result in over or underpayment of reimbursement.
- CDE staff are available to assist districts in using the sample worksheets:
  - Yolanda Lucero: [Lucero\\_y@cde.state.co.us](mailto:Lucero_y@cde.state.co.us)
  - Rebecca McRee: [Mcree\\_r@cde.state.co.us](mailto:Mcree_r@cde.state.co.us)
  - Audit mailbox: [audit@cde.state.co.us](mailto:audit@cde.state.co.us)

# Sample Calculation Worksheet



- The district must complete all **required** tabs in order for the worksheet to arrive at accurate amounts.
- The worksheet has several formulas and links and is not locked. Therefore, be very careful not to unintentionally delete a formula.

# Sample Calculation Worksheet



- The sample calculation worksheet contains 6 tabs.
  - **Schedule (required)**
  - **Yearly Mileage (required)**
  - **Split Calendar (required)**
  - **Count Day Scheduled Routes (required)**
  - Count Day Parent Mileage (if applicable)
  - Support Costs (if applicable)

Expenses	Total Yearly Mileage/ Reimbursable %	Count Day Mileage
<ul style="list-style-type: none"> <li>• <b>Schedule (required)</b></li> <li>• Yearly Mileage (for reimbursable %)</li> <li>• Support Costs (if applicable)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Yearly Mileage (required)</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Split Calendar (required)</b></li> <li>• <b>Count Day Scheduled Routes (required)</b></li> <li>• Count Day Parent Mileage (if applicable)</li> </ul>



# Sample Alternative Split Calendar Calculation Worksheet

- The sample calculation worksheet has three tabs dedicated to assisting districts in determining the amounts to report on Lines 2 and 3 of the CDE-40 claim form.
- A district may choose to use the Sample Alternative Split Calendar Calculation Worksheet IF:
  - The district is not using the sample calculation worksheet OR
  - The district had more than 8 different calendars that were followed when transport students

# Overview and How to Use the Worksheet

## Common Errors and Pitfalls

- Not using all tabs of the worksheet
  - Not pro-rating at the reimbursable percentage (claiming all costs as at 100%)
  - Not using a split calendar for routes that run on different calendars
- Double-counting expenditures (utilities, insurance, etc.) in 2700 and also as an additional cost
- Forgetting to exclude capital expenditures (over \$1000)
- Claiming total vehicle insurance, rather than only pupil transportation vehicle premiums