

# Pupil Route CDE-40 Transportation Reimbursement Funding

## Agenda Summary

- Overview of the Public School Transportation Fund
- Resources
- Test Your Knowledge
- Recommendations

The webinar will begin 2 minutes after the hour

[PPT and other resources](#) are available for download

## Using Teams

Participants are muted; to ask a question, use the top menu to either:

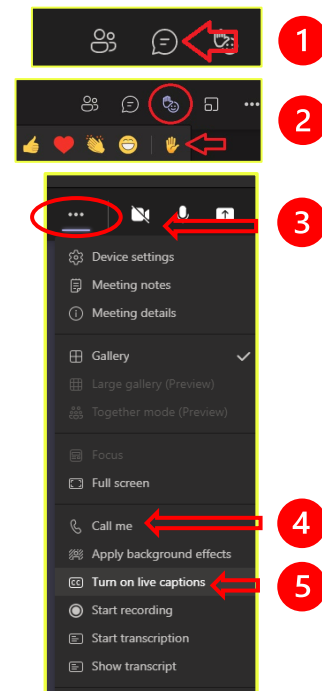
- Ask in the chat
- Raise your hand to ask to be unmuted

## Audio Issues

Click on the “3 dots” menu

Check your device settings, or

- Click “Call me” and enter your phone # - Teams will ring your phone, or
- Turn on automated live captioning





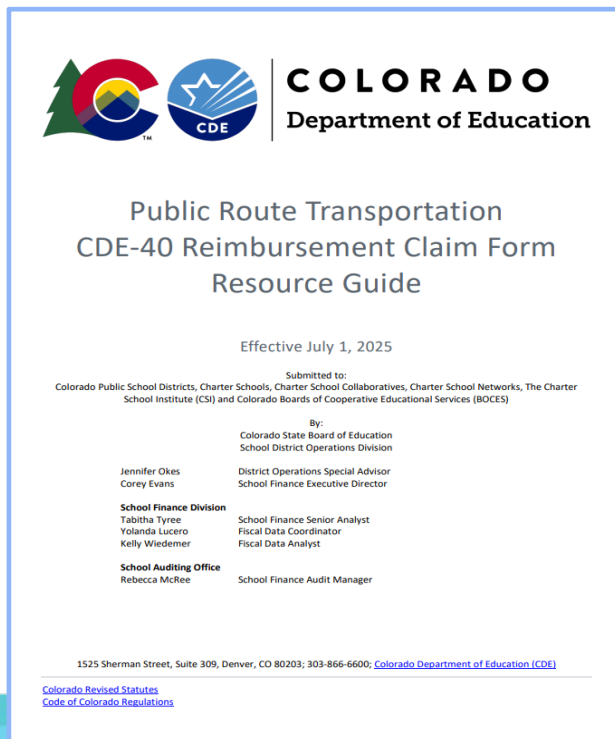
# Pupil Route CDE-40 Transportation Reimbursement Funding

Training  
Thursday, July 24, 2025



# Before we get started....

- In order for this training to be most helpful, it is recommended that you have already reviewed:
  - [Pupil Route Transportation Reimbursement Funding](#) webpage.
  - [Pupil Route CDE-40 Transportation Resource Guide](#)
  - [Sample CDE-40 Calculation Worksheet](#)
- This training will be interactive and focus on helping districts ensure they understand the reimbursement funding process.
  - It is recommended to have the Resource Guide nearby for reference.



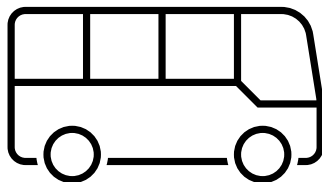
# What is the Public School Transportation Fund?

See Resource Guide  
Page 3

Under 1 CCR 301-14, all public school districts that provide pupil route transportation, either directly or under a contract, are eligible to receive reimbursement from the Public School Transportation Fund.

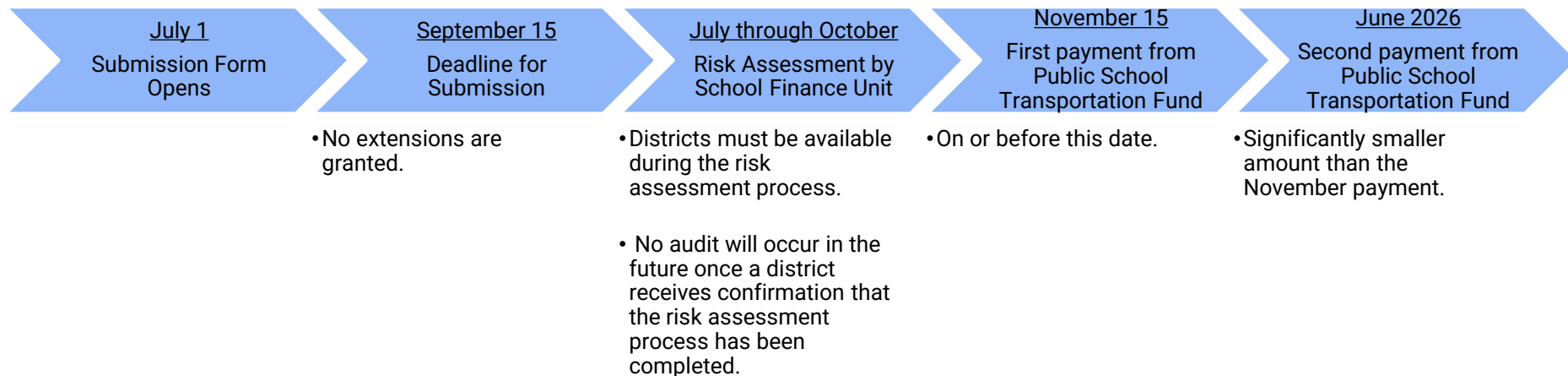
The fund allows districts to be reimbursed for a portion of the expenditures incurred in transporting pupils for pupil route transportation. Reimbursement via the fund on average is between 20-23% of the district's reported allowable operating expenditures.

**BOCES and charter schools must work through their member/operating districts. See Resource Guide: Appendix E.**



# Pupil Route Transportation Reimbursement Timeline

See Resource Guide  
Page 4



# Reimbursement Submission Claim

See Resource Guide  
Page 6

Line	Description
Line 1	Total Current Operating Expenditures
Line 2	Mileage Scheduled for Regular (Route) Pupil Transportation on the Mileage Count Date
Line 3	# of Days School was in Session and Pupils Were Transported on Routes
Line 4	# of Days in Which Room and Board was Paid for Pupils in Lieu of Transportation
Line 5	Contractor Fleet Capital Outlay Depreciation (Only for districts with a majority of route transportation contracted out)
Line 6	# 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

# How to Submit for Reimbursement

Login to the electronic submission: <https://www.cde.state.co.us/cdefinance/sftransp>

**Reimbursement Claims for Entitlement Period July 1, 2024 - June 30, 2025**

CDE40 Transportation Reimbursement Information needs to be completed and submitted by September 15, 2025(No Exceptions)

**Contact information of the person preparing the report**

Name  \*

Email Address  \*

Phone  Invalid 10-digit phone number \*

District Number  ▼

District Name

**Reimbursement Information**

1. Total Current Operating Expenditures for pupil transportation

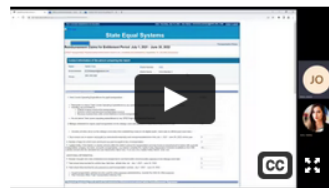
- Remember to reduce Total Current Operating Expenditures by any specific transportation revenue the district may have received:
  - Including, but not limited to:
    - Federal revenue received for transportation
    - Summer school and preschool transportation revenue
    - Revenue received from other 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, 2024 - June 30, 2025 school year.

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



## 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





## Resources



# Resource Guide and Step-By-Step Video Series



**COLORADO**  
Department of Education

## Public Route Transportation CDE-40 Reimbursement Claim Form Resource Guide

Effective July 1, 2025

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  
District Operations Special Advisor  
School Finance Executive Director  
Jennifer Okes  
Corey Evans

**School Finance Division**  
Tabitha Tyree School Finance Senior Analyst  
Yolanda Lucero Fiscal Data Coordinator  
Kelly Wiedemer Fiscal Data Analyst

**School Auditing Office**  
Rebecca McRee School Finance Audit Manager

1525 Sherman Street, Suite 309, Denver, CO 80203; 303-866-6600; [Colorado Department of Education \(CDE\)](https://cde.colorado.gov)

[Colorado Revised Statutes](#)  
[Code of Colorado Regulations](#)

### 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 district staff through the optional sample calculation worksheet created by CDE, and demonstrate submitting the CDE-40 form and accompanying supporting documentation.

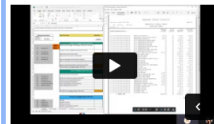
**Note:** There are slight differences between the training video and the FY2024-25 calculation worksheet, however the essential information remains the same.



#### Introduction to the CDE-40 (00:13:50)

Overview of key concepts and resources in calculating the values to be reported on the CDE-40 form.

- Summary of the data fields to be reported on the CDE-40 form
- Definition of "Program 2700"/The Program 2700 Series of Accounts
- Definitions of Direct vs. Prorated Expenditures
- Examples of Non-Allowable Expenditures
- Explanations of Yearly Mileage and Count Day Scheduled Route Mileage



#### Expenses Within Program 2700 (00:13:40)

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
- Identify and exclude the non-allowable portion of Program 2700+ expenditures, such as utilities
- Identify and exclude non-allowable expenditures



#### Yearly Mileage (00:08:55)

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

- Categorize district vehicle miles into route, activity and non-pupil
- Reclassify bus non-pupil miles based on the primary use of the vehicle
- Check that the data was entered correctly
- Identify how the Reimbursable Percentage obtained from the Yearly Mileage impacts the prorated expenditures



#### Expenses Paid Outside of Program 2700 (00:12:02)

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



# Supporting Documentation: Required versus Optional/As Needed

CDE-40 Data Field	Required Supporting Documentation	Optional ("as-needed") Supporting Documentation
<b>Line 1:</b> Total current operating expenditures for pupil transportation	<ul style="list-style-type: none"> <li><a href="#">R1 [District_calculation.xlsx or pdf]</a> Total Current Operating Expenditures Calculation</li> <li><a href="#">R2 [Summary_GL.xlsx]</a> Summary General Ledger</li> <li><a href="#">R3 [Detail_GL.xlsx]</a> Detail General Ledger</li> <li><a href="#">R4 [Vehicle_Ins.xlsx or pdf]</a> Vehicle Insurance Premiums</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">O1 [Contract_invoices.pdf]</a> Contracted Transportation Invoices</li> <li><a href="#">O1 [Commercial_invoices.pdf]</a> Commercial Transportation Vendor Invoices</li> <li><a href="#">O2 [Parent_invoices.pdf]</a> Parent Contract Expenses</li> <li><a href="#">O3 [Property_Ins.xlsx or pdf]</a> Physical Building/Property Insurance Premiums</li> <li><a href="#">O4 [Workercomp.xlsx or pdf]</a> Workers' Compensation Insurance Premiums</li> <li><a href="#">O5 [Utilities.xlsx or pdf]</a> Utility Invoices</li> <li><a href="#">O6 [Support.xlsx]</a> Support Costs</li> <li><a href="#">O7 [Unemploy.xlsx or pdf]</a> Unemployment Insurance Premium</li> <li><a href="#">Additional Expenditures</a></li> </ul>
<b>Line 2:</b> Mileage scheduled for regular pupil transportation on the mileage count date	<a href="#">R5 [Countday.xlsx]</a> Scheduled Count Day Mileage	n/a
<b>Line 3:</b> Days school was in session	<a href="#">R6 [Calendar.pdf]</a> Calendar(s)	n/a
<b>Line 4:</b> Number of days for which room and board were paid for pupils in lieu of transportation	n/a	n/a
<b>Line 5:</b> Capital Outlay (for instances where the district contracts out for the majority of its pupil transportation)	n/a	Upload as an additional document (A1, A2, or A3) <a href="#">Capital Outlay Depreciation Schedule</a>
<b>Line 6:</b> Number of pupils who were scheduled to be transported to and from public schools on the mileage count date	n/a	n/a
<b>Line 7:</b> Total actual miles traveled for activity trips, field trips, athletic trips, etc.	<a href="#">R7 [Totalmileage.xlsx]</a> Total Vehicle Mileage	n/a
<b>Line 8:</b> Total actual miles traveled for any purpose by pupil transportation vehicles	<a href="#">R7 [Totalmileage.xlsx]</a> Total Vehicle Mileage	n/a

Note that at a minimum districts are required to provide the following supporting documentation:

- R1 [District\_calculation.xlsx or pdf] - Total 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
- R5 [Countday.xlsx] - Scheduled Count Day Mileage
- R6 [Calendar.pdf] - Calendar(s)
- R7 [Totalmileage.xlsx] – Total Vehicle Mileage

Reference the Table of Data Fields and Associated Documentation for any additional documentation your district may need to provide.

# Sample CDE-40 Calculation Worksheet

- The calculation worksheet is optional, but highly recommended.
- Important Changes:
  - Accessibility and colors
  - Certain cells have been locked.
    - If you need a portion of the calculation worksheet to be unlocked, contact the School Finance email box: [schoolfinance@cde.state.co.us](mailto:schoolfinance@cde.state.co.us)
- If a district does not use the optional calculation worksheet, they may use their own process and approach for calculation, but it must meet requirements.

## Calculation Worksheets and Templates

- [Sample CDE-40 Calculation Worksheet \(XLS\)](#)
- [Sample Alternative Split Calendar Calculation Worksheet \(XLS\)](#)
- [Sample: Line 5: Capital Outlay Depreciation \(XLS\)](#) (for districts contracting for transportation)
- [CDE-40 Example Online Form \(DOC\)](#) (do not submit this form to CDE)
- [Entitlement and Payment Worksheet \(DOC\)](#)



Test Your Knowledge!

# Quiz!

1. For all the following questions, it is assumed that the district is using the optional calculation worksheet.
2. Unless otherwise stated, there is no other information known than what is presented.
3. It is recommended to have the Resource Guide nearby for reference.



# Terminology: Mileage Types

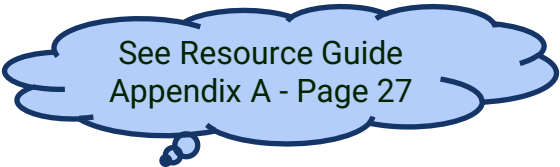
Type	Definition
Route	Transportation provided to pupils for the purpose of transporting them from home to school, from school to school, and from school to home is pupil route transportation.
Activity	Transportation provided to pupils for any purpose that is not route transportation as defined above.
Non-Pupil	District mileage incurred on a vehicle where the purpose of the trip was not to transport a pupil. (fueling, maintenance, training, etc.)



Do you allow an entity outside your district to use a vehicle?

Make sure that mileage is tracked separately from the district’s non-pupil miles. Reach out to the School Finance email box for further information.

# Terminology: Part 1 of 3



Term	Definition
Official Mileage Count Day	This is the same as the pupil enrollment count day (Tuesday October 1, 2024) or the alternative pupil enrollment count day requested by the district.
Pupil Transportation Vehicles	Vehicles which are used in whole or in part for the purpose of transporting pupils.
Non-Pupil Transportation Vehicles	Vehicles which are never used to transport pupils.
Program 2700+ Series	The <a href="#">Financial Policies and Procedures Handbook Chart of Accounts</a> Program Codes 2700 through 2799. Used for pupil transportation expenses.



# Terminology: Part 2 of 3

See Resource Guide:  
Appendix A - Page 27

Term	Definition
Prorated Expenditure	Expenditures that are attributed to both pupil route and pupil non-route transportation (i.e., activity athletics., etc.)
Reimbursable Percentage	A percentage of the prorated expenditures that are reasonably attributed to pupil route transportation based on the ratio of total route miles versus total pupil miles.
Direct Expenditure	An expenditure that is attributed 100 percent to route.
Non-Allowable Expenditure	Expenditures that are not allowed to be claimed as part of pupil transportation operating expenditures. This includes both non-route 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.)

# Terminology: Part 3 of 3

See Resource Guide:  
Appendix A - Page 27

Term	Definition
Capital Outlay	An expenditure which is an item that costs in excess of \$1,000 with a useful life of more than one year. This is a non-allowable expenditure.

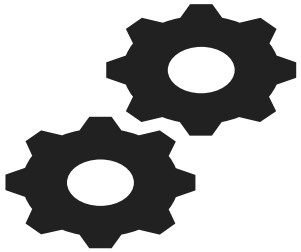


## Expenditures

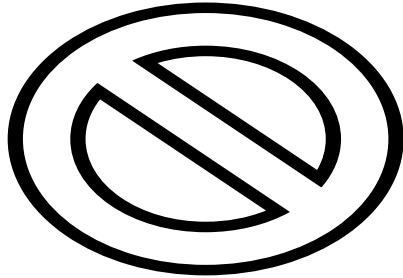
# Question 1

In the Program 2700+ series, the Transportation Director is paid both salary and benefits. They supervise Route and Activity Drivers, as well as the Transportation Secretary and Mechanic.

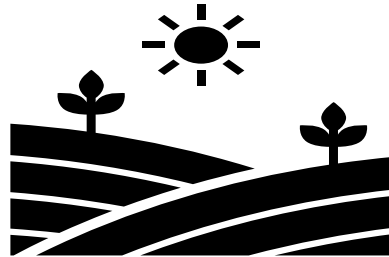
What situation below applies best to the Transportation Director's salary and benefits with the information we have?



A. The Transportation Director's salary and benefits are 100% route/direct expense.



B. The Transportation Director's salary and benefits are non-allowable expenses.



C. The Transportation Director's salary and benefits are prorated expenses (both route and activity).



D. The Transportation Director's salary is a direct expense, but the benefits are a prorated expense.

## Question 1 - Answer

C. The Director is a prorated expense (both route and activity) that is paid in the Program 2700+ series as they supervise Route and Activity Drivers, as well as the Transportation Secretary and Mechanic.

What should the district do on the calculation worksheet?

Determine the total General Ledger (Program 2700+ series) amount. Make sure that the Transportation Director's Salary and Benefits are part of the total.

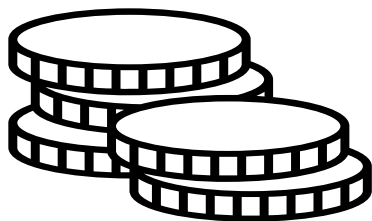
Report the total amount under the Prorated Costs within Program 2700+ series for the cell labeled "District General Ledger Total (Program 2700+ series accounts)."

Prorated costs within Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)	
District General Ledger Total (Program 2700+ series accounts)	97,000.00
Add back Internal Charge/Reimbursement Accounts	-
Less Direct Costs (formula driven)	-
Less Activity Driver Salaries and Benefits	-
Less non-allowable costs (Vehicle Purchases)	-
Less non-allowable costs (including Capital Outlay over \$1,000)	-
Less non-allowable costs (Vehicle Insurance for non-pupil vehicles)	-
	-
Less Non-Pupil Transportation costs (formula driven)	-
Total Prorated costs within Program 2700+ series	97,000.00

## Question 2

Drivers are paid in the Program 2700+ series, specifically a route salary, an activity salary and benefits that are not split into route and activity. All drivers drive both route and activity trips.

What situation below applies best with the information we have?



A. The driver's salaries and benefits are all prorated expenses (both route and activity).



B. The driver's benefits are prorated, but the route salaries are direct expenses and activity salaries are non-allowable.



C. The driver's route salaries and activity salaries are prorated, and the benefits are non-allowable.



D. The driver's route and activity salaries, as well as benefits are all direct expenses.

## Question 2 - Answer

B. The driver's benefits are prorated, but the route salary is a direct expense and activity salary is non-allowable.

What should the district do?

Determine the total General Ledger (Program 2700+ series) amount. Make sure that the driver's salaries and benefits are in this total.

Report the total amount under the Prorated Costs within Program 2700+ series for the cell labeled "District General Ledger Total (Program 2700+ series accounts)."

Report the activity driver salary as a negative amount under the "Prorated Costs within Program 2700+" series section.

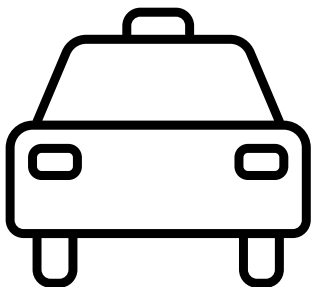
Report the route driver salary under the "Direct Costs within Program 2700+ series section.

Prorated costs within Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)	
District General Ledger Total (Program 2700+ series accounts)	97,000.00
Add back Internal Charge/Reimbursement Accounts	-
Less Direct Costs (formula driven)	(24,000.00)
Less Activity Driver Salaries	(12,000.00)
Less non-allowable costs (Vehicle Purchases)	-
Less non-allowable costs (including Capital Outlay over \$1,000)	-
Less non-allowable costs (Vehicle Insurance for non-pupil vehicles)	-
	-
Less Non-Pupil Transportation costs (formula driven)	-
Total Prorated costs within Program 2700+ series	61,000.00
Direct costs within Program 2700+ series (Route Only)	
Route Driver Salaries (including any substitute drivers)	24,000.00
Route Bus Monitors/Paraprofessionals Salaries and Benefits	-

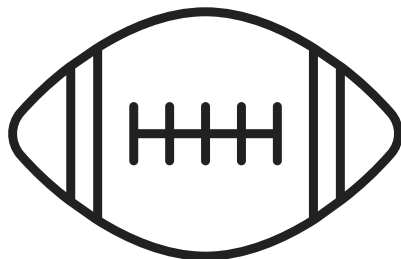


## Question 3

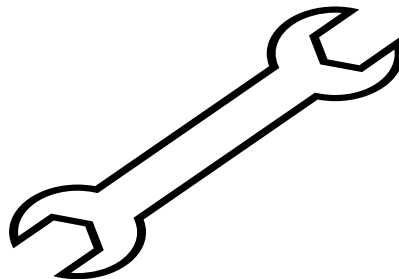
Which of the following expenditures are considered allowable costs and do not need to be reduced?



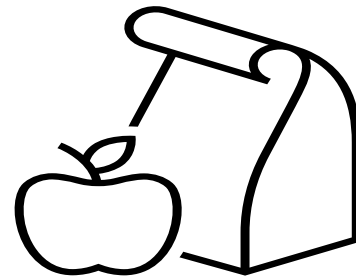
A. Annual lease costs totaling \$6,000 for a pupil transportation SUV



B. Mileage reimbursement costs of \$2,700 to a parent for transporting their student to football practice



C. A \$5,525 replacement engine for a bus to restore to original condition



D. Driver lunch costs of \$50 for a museum field trip

## Question 3 - Answer

See Resource Guide  
Pages 7 and 28

C. A \$5,525 replacement engine for a bus to restore to original condition is an allowable cost. The leases, activity mileage reimbursement and activity driver meal costs are non-allowable.

What should the district do for non-allowable costs that are in Program 2700+?

Clearly identify the non-allowable costs on the supporting documentation. Calculate the total amount of non-allowable costs and report the total as a negative amount under the prorated costs within the Program 2700+ series.



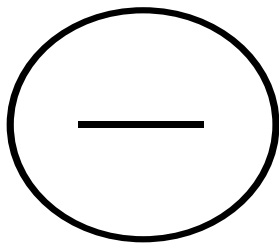
Recommendation: Do the calculation of the costs to the right of column G on the Schedule tab of the calculation worksheet.

Prorated costs within Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)	
District General Ledger Total (Program 2700+ series accounts)	97,000.00
Add back Internal Charge/Reimbursement Accounts	-
Less Direct Costs (formula driven)	(24,000.00)
Less Activity Driver Salaries	(12,000.00)
Less non-allowable costs (Vehicle Purchases)	-
Less non-allowable costs (including Capital Outlay over \$1,000)	(8,750.00)
Less non-allowable costs (Vehicle Insurance for non-pupil vehicles)	-
Less Non-Pupil Transportation costs (formula driven)	-
Total Prorated costs within Program 2700+ series	52,250.00

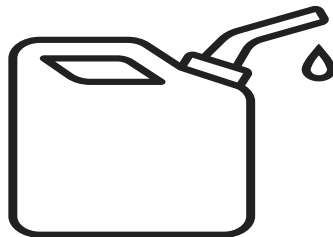
## Question 4

The district purchased a \$76,500 school bus through the Program 2700+ accounts and purchased a \$37,000 SUV through the Program 2600+ accounts.

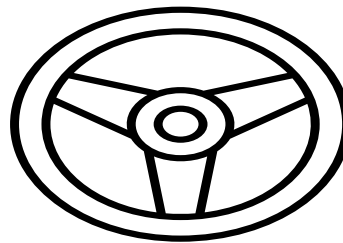
What situation below applies best with the information we have?



A. The district should reduce the \$76,500 school bus from the prorated expenses in Program 2700+.



B. The district should reduce both vehicle costs from the reported Program 2700+ accounts.



C. The district should reduce the \$37,000 SUV through the Program 2700+ account.



D. The district should not reduce the purchases for either vehicle as both transport students.

## Question 4 - Answer

See Resource Guide  
Page 7

A. The district should reduce the \$76,500 school bus from the prorated expenses in Program 2700+.

What should the district do?

Report the vehicle purchase as a negative amount under the prorated costs within Program 2700+ series.

Prorated costs <u>within</u> Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)	
District General Ledger Total (Program 2700+ series accounts)	97,000.00
Add back Internal Charge/Reimbursement Accounts	-
Less Direct Costs (formula driven)	(24,000.00)
Less Activity Driver Salaries	(12,000.00)
Less non-allowable costs (Vehicle Purchases)	(76,500.00)
Less non-allowable costs (including Capital Outlay over \$1,000)	(8,500.00)
Less non-allowable costs (Vehicle Insurance for non-pupil vehicles)	-
	-
Less Non-Pupil Transportation costs (formula driven)	-
Total Prorated costs <u>within</u> Program 2700+ series	(24,000.00)

## Question 5

Which vehicle insurance costs below could the district not include as prorated costs?

Bus A – Transports pupil AM routes and field trips

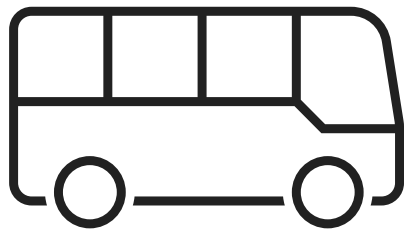
Bus B – Transports pupil PM routes and after school teams

Mini-Bus C – Transports pupils for choir and football teams

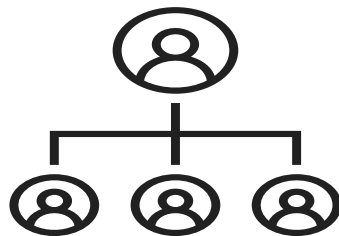
Superintendent's SUV – Covered for a pupil AM route for 1 week

Van – Transports Nutrition Staff and pupil activity and route

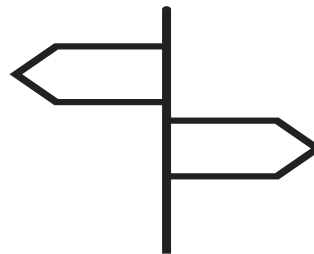
Mechanic's Truck – Transports Mechanic only



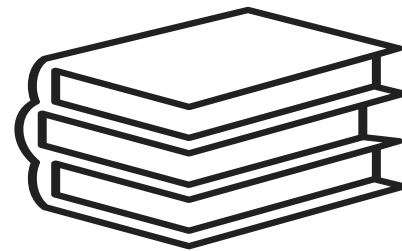
A. Bus C



B. Superintendent's SUV



C. Van



D. Mechanic's Truck

## Question 5 - Answer

See Resource Guide  
Page 20

D. The vehicle insurance premium for the Mechanic's Truck cannot be considered a prorated cost as it is a non-pupil vehicle. The remaining vehicles are all pupil transportation vehicles and therefore their associated premiums are allowable.

What should the district do?

Identify the total auto contribution (vehicle premium) for the non-pupil vehicle. Reduce this amount from the total vehicle insurance paid by the district.

★ Reminder: The hired/  
non-owned amount can  
be included as part of  
your allowable costs.

PROPOSAL VEHICLE SCHEDULE FOR AWESOME SCHOOL DISTRICT										
POLICY NO: 0000-00-0000-0000 POLICY TERM 07/01/2024 - 07/01/2025										
SCHEDULE DATE: 06/01/2024										
COLORADO SCHOOL DISTRICTS SELF INSURANCE POOL										
Member Vehicle #	Model Year	Make	Model	VIN	Class Code	Cost	APD Contribution	Liability Contribution	Terminal Contribution	Total Auto Contribution
									Hired Non/Owned	\$ 2,728
Bus A	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Bus B	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Mini-Bus C	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Superintendent's SUV	2005	Ford	8 Pass Excursion	00000000000000000000	PASS01TO08	\$ 30,002	\$ 61	\$ 254	\$ 36	\$ 351
Van	2022	Ford	7 Pass Van	00000000000000000000	PASS01TO08	\$ 24,825	\$ 52	\$ 254	\$ 32	\$ 338
Mechanic's Truck	2022	Chevrolet	Truck	00000000000000000000	PASS01TO06	\$ 24,825	\$ 52	\$ 254	\$ 32	\$ 338
Total						\$ 343,433	\$ 576	\$ 1,899	\$ 430	\$ 3,833



## Rapid Fire!

Categorize each Expense/Revenue as Direct, Prorated or Non-Allowable

Expense/Revenue	Category
Driver's Pupil Transportation Conference Costs	Prorated
Account with fuel for all pupil vehicles	Prorated
Bus passes for students to get to school	Direct
An end of year celebration lunch for transportation staff	Non-Allowable
Revenue from allowing a summer camp to rent a bus	Non-Allowable
Route bus monitors PERA benefits	Direct
Mechanic who works on buses, superintendent's SUV and Nutrition Vehicles	Prorated
Account for tolls accumulated through non-pupil and activity trips	Non-Allowable



## Remember!

# Commingled Expenses and Reducing Non-Pupil Costs

See Resource Guide  
Page 7 and 8

If the Program 2700+ series has accounts that have expenses for non-pupil vehicles combined with pupil vehicles, the district will need to make sure the mileage for the non-pupil vehicle is tracked.

If your district uses the optional calculation worksheet, the FY25 State Fleet Rate per non-pupil mile is being reduced from the prorated cost. The non-bus rate is 41 cents and bus rate is \$1.52 per mile. This calculation is being done automatically.

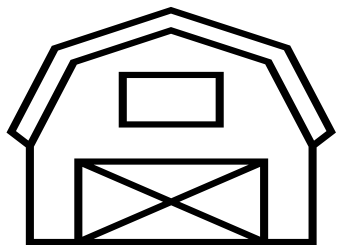
Ensure that the non-pupil mileage is reported accurately on the Yearly Mileage tab.



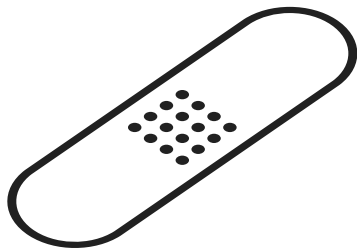
## Question 6

Which of the following expenditures is required to be included within the calculation of the submission if the district transports pupils on district vehicles?

Additionally, supporting documentation for this expenditure is required to be provided during the submission as well.



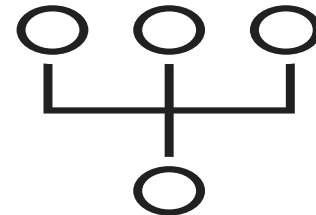
A. Property Insurance Premiums



B. Worker's Compensation Insurance



C. Vehicle Insurance Premiums



D. Unemployment Insurance

## Question 6 - Answer

C. The vehicle insurance premium expenditures and supporting documentation are required to be provided through the reimbursement claim. The remaining costs are optional for a district to claim.

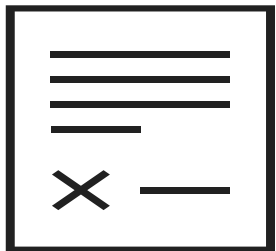
### What should the district do?

The district can decide if they would like to claim the remaining costs. Supporting documentation for each cost must be provided.

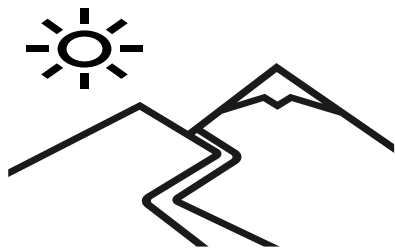
PROPOSAL VEHICLE SCHEDULE FOR AWESOME SCHOOL DISTRICT										
POLICY NO: 0000-00-0000-0000 POLICY TERM 07/01/2024 - 07/01/2025										
SCHEDULE DATE: 06/01/2024										
COLORADO SCHOOL DISTRICTS SELF INSURANCE POOL										
Member Vehicle #	Model Year	Make	Model	VIN	Class Code	Cost	APD Contribution	Liability Contribution	Terminal Contribution	Total Auto Contribution
									Hired Non/Owned	2,728
Bus A	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Bus B	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Mini-Bus C	2012	International	NAVIS CE 71 Pass Bus	00000000000000000000	PASSOVER60	\$ 87,927	\$ 137	\$ 379	\$ 110	\$ 626
Superintendent's SUV	2005	Ford	8 Pass Excursion	00000000000000000000	PASS01TO08	\$ 30,002	\$ 61	\$ 254	\$ 36	\$ 351
Van	2022	Ford	7 Pass Van	00000000000000000000	PASS01TO08	\$ 24,825	\$ 52	\$ 254	\$ 32	\$ 338
Mechanic's Truck	2022	Chevrolet	Truck	00000000000000000000	PASS01TO06	\$ 24,825	\$ 52	\$ 254	\$ 32	\$ 338
Total						\$ 343,433	\$ 576	\$ 1,899	\$ 430	\$ 5,633

## Question 7

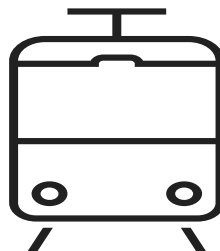
Which of the following third-party contractor expenditures paid within Program 2700+ are considered to be non-allowable?



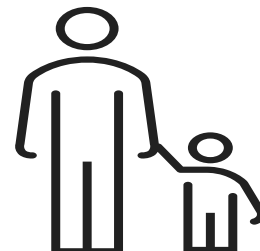
A. Contracted Mechanic Services for route and activity buses of \$5,608



B. Contractor Invoices for Field Trips of \$17,500



C. Public Transportation Bus Passes for Pupil Routes of \$1,000



D. Contracted Parent Route Mileage Reimbursements of \$680

## Question 7 - Answer

B. A third-party contract with a transportation provider to drive students for field trips does not involve route. This expenditure is non-allowable.

### What should the district do?

The contracted mechanic services are prorated and already part of the General Ledger total in the total Prorated Costs within Program 2700+ series section.

Report the non-allowable contractor costs for field trips as a negative amount within the Prorated Costs within Program 2700+ series section.

Report the allowable direct costs for the route bus passes and parent route mileage reimbursement within the Direct Costs within Program 2700+ series section.

Prorated Costs within Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)	
District General Ledger Total (Program 2700+ series accounts)	97,000.00
Add back Internal Charge/Reimbursement Accounts	-
Less Direct Costs (formula driven)	(25,680.00)
Less Activity Driver Salaries and Benefits	(12,000.00)
Less non-allowable costs (Vehicle Purchases)	-
Less non-allowable costs (including Capital Outlay over \$1,000)	(8,750.00)
Less non-allowable costs (Vehicle Insurance for non-pupil vehicles)	-
Less non-allowable costs (Contractor for field trips)	(17,500.00)
Less Non-Pupil Transportation costs (formula driven)	-
Total Prorated costs within Program 2700+ series	33,070.00
Direct Costs within Program 2700+ series (Route Only)	
Route Driver Salaries and Benefits (including any substitute drivers)	24,000.00
Route Bus Monitors/Paraprofessionals Salaries and Benefits	-
Contracted Route Transportation: External Entities	1,000.00
Contracted Route Transportation: Other District/BOCES	-
Contracted Route Transportation: Parent Mileage Reimbursement	680.00
	-
Total Direct costs within Program 2700+ series	25,680.00

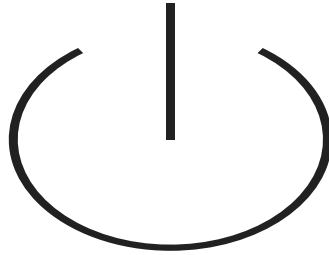
## Question 8

For the entitlement period, the district paid \$11,000 water, sewer, trash and internet for a 10,000 sq feet building in a Program 2600+ account. How much of the \$11,000 can the district claim as a prorated expenditure?

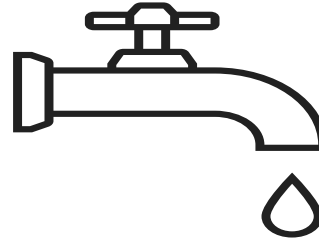
- Bus Barn – 8,000 sq feet
- Transportation Office – 1,000 sq feet
- CTE Classroom – 1,000 sq feet



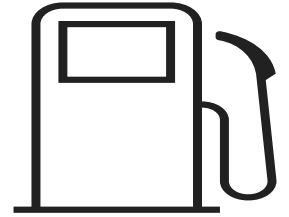
A. 90% of the \$11,000  
utilities



B. 10% of the \$11,000  
utilities



C. The entire \$11,000



D. 80% of the \$11,000  
utilities

## Question 8 - Answer

A. 90% of the \$11,000 utilities can be claimed as a prorated expenditures as 90% of the building is used for pupil transportation purposes.

### What should the district do?

90% of the \$11,000 is \$9,900. The district should report this as a prorated cost outside of Program 2700+. Supporting documentation of the total utilities cost and the calculation of how the district arrived at the amount will need to be provided.

Loc #	Building Name	Address	City	State	Zip	Flood	PC	OC	Stories	Year	Remodel	Const	SQ Ft	Alarm	Sprinkler	Other	Building Value	Contents Value	Total Insured Value
1234	Bus Barn	300 Main Street	Naboo	CO	8000	X	5	8	1	1980	0	1	8,000	MFG	NO	NONE	\$ 328,000	\$ 50,730	\$ 378,730
1235	Transportation Office	300 Main Street	Naboo	CO	8000	X	5	7	1	1980	0	2	1,000	NONE	NO	NONE	\$ 109,000	\$ 51,076	\$ 160,076
1236	CTE Classroom	300 Main Street	Naboo	CO	8000	X	5			2015			1,000			NONE	\$ 109,000	\$ 60,000	\$ 169,000
													10,000			Total	\$ 546,000	\$ 161,806	\$ 707,806

$8,000 + 1,000 = 9,000$  SQ FT for Pupil Transportation.

$9,000 / 10,000 = 90\%$  of building is for Pupil Transportation.

$11,000 * 90\% = \$9,900$

#### Prorated costs outside Program 2700+ series (Includes all Pupil Transportation - both Activity and Route)

Utilities	9,900.00
Vehicle Insurance	-

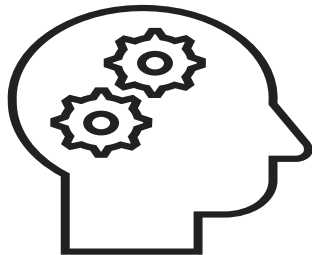
## Question 9

Which of the following employee salary and benefits cannot be claimed as prorated Support Costs outside of Program 2700+:

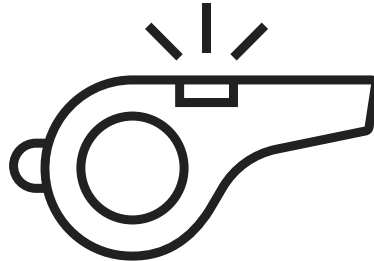
- Athletic Coach: Travels on vehicles with students for athletic field trips
- Bookkeeper: Tracks transportation vehicle mileage
- Janitor: Cleans the bus barn
- Superintendent: Compiles documentation for CDE-40 claim and submits



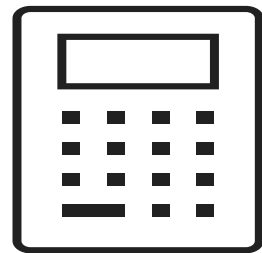
A. Janitor



B. Superintendent



C. Athletic Coach



D. Bookkeeper



## Question 9 - Answer

C. The Athletic Coach's tasks related to pupil transportation are for activity only. As there are no route tasks associated, the Athletic Coach cannot be claimed.

### What should the district do?

The remaining individuals can be claimed as prorated costs outside of 2700+. The district will upload documentation showing how they know the annual compensation. By filling out the Support Costs tab, the information will auto populate to the schedule tab.

Employee Name	Job Title (payroll clerk, janitor, business manager, etc.)	Transportation Related Activity: (e.g., "Reviews Driver Time Sheets", "Prints Driver Checks", etc.)	Annual Salary	Annual Benefits	Total Annual Compensation (Calculated)	Total Annual # of Hours Worked (A traditional work year is 2,080 hours, but this may not apply to everyone)	Annual # of Hours Attributed to Pupil Transportation Related Responsibilities	% of Time Attributed to Pupil Transportation Related Responsibilities	Annual Compensation Attributed to Pupil Transportation Related Responsibilities
Han Solo	Bookkeeper	Tracks transportation vehicle mileage - 2 hours per day.	65,000	22,000	87,000	2,080	320	15.38%	13,381
Luke Skywalker	Janitor	Cleans the bus barn - 1 hour per day.	42,000	10,000	52,000	2,080	160	7.69%	3,999
Leia Organa	Superintendent	Compiles documentation for CDE-40 claim and submits - 40 hours over the course of a year.	95,000	32,000	127,000	2,080	40	1.92%	2,438

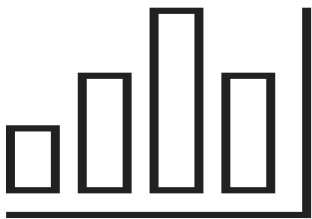


Reminder: The tasks related to transportation should be specific. The district must only report the actual amount of time spent **directly** supporting pupil transportation.

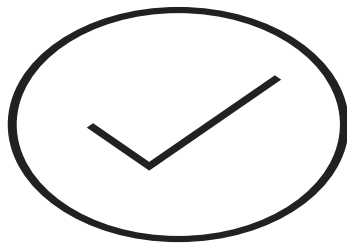
## Question 10

How should the district claim the following expenditure:

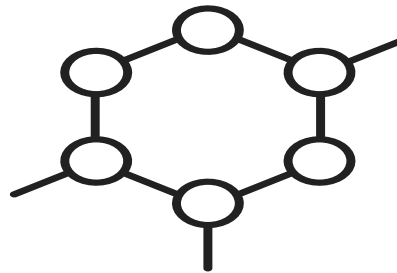
Third-Party Contractor Paid From a Program 0600+ account for special education route driver salaries and benefits



A. Direct Cost outside  
Program 2700+ series



B. Prorated Cost outside  
Program 2700+ series



C. Prorated Cost within  
Program 2700+ series



D. Direct Cost within  
Program 2700+ series

## Question 10 - Answer

A. The third-party contractor should be reported as a direct cost outside of Program 2700+ as the contractor only provides route services and is not paid through the Program 2700+ accounts.

### What should the district do?

Make sure that the information is reported in the correct portion of the calculation worksheet and that the appropriate supporting documentation is provided as well.

Direct Cost <u>outside</u> Program 2700+ series (Route Only)	
Special Education - Route Driver Salaries and Benefits	-
Route Bus Monitors/Paraprofessionals Salaries and Benefits	-
Contracted Route Transportation	27,312.00
	-
	-
Total direct costs <u>outside</u> of Program 2700+ series	\$ 27,312.00

★ Reminder: The tasks related to transportation should be specific. The district must only report the actual amount of time spent on pupil transportation.



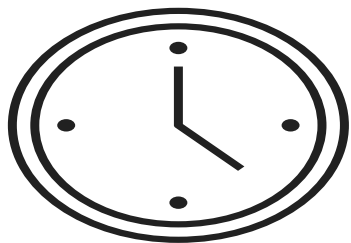
## Count Day Mileage and Days Transported

## Question 11

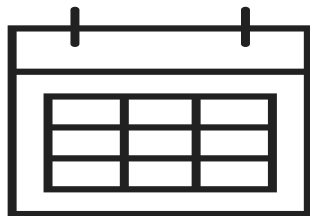
The district's calendar indicates there were 168 school days for which route transportation was scheduled.

One day was canceled due to snow and no AM/PM routes occurred. One day was scheduled as a half day – the AM route ran as normal, but the PM route occurred 3 hours earlier than usual.

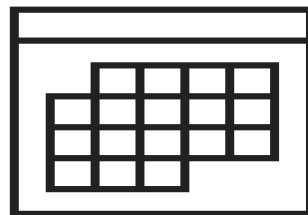
How many days should the district report for Line 3 – School Days?



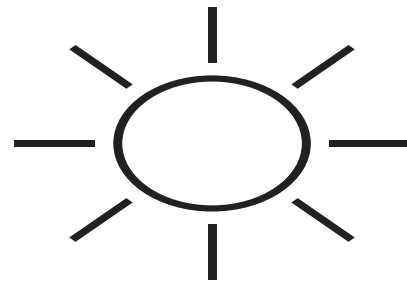
A. 168



B. 167



C. 166



D. 166.5

## Question 11 - Answer

See Resource Guide  
Page 15 and 20

B. 167 should be reported for Line 3 – School Days.

### What should the district do?

The district should make sure that the number of days transported each month are listed on the Split Calendar tab of the calculation worksheet and accurately take into account the canceled school days.

The district calendar uploaded should be clear and indicate what specific scheduled days were canceled.



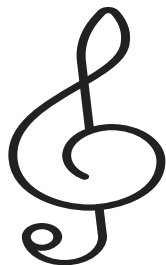
Reminder: AM and PM routes usually still occur on half days only at different times. Because of this, a half day for the submission is considered a full day.

District Calendar	
Month	Days
July	
August	12.0
September	18.0
October	20.0
November	18.0
December	16.0
January	14.0
February	18.0
March	15.0
April	20.0
May	16.0
June	
Total	167.0

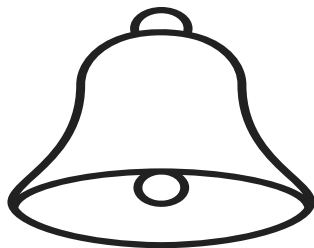
## Question 12

Which of these is considered route transportation?

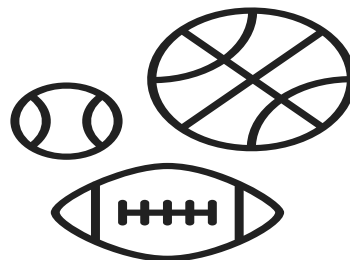
1. AM pupil transportation to a choir competition.
2. Mid-day pupil transportation from the high school to the community college
3. PM pupil transportation to football game
4. Mid-day mechanic transportation to take an SUV for maintenance.



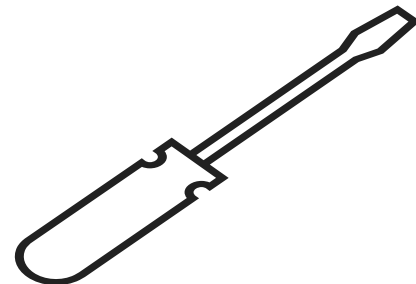
Option 1



Option 2



Option 3



Option 4

## Question 12 – Answer

See Resource Guide  
Appendix A - Page 27

Option 2. The mid-day pupil transportation is taking students from school to school. This is considered a route (home to school, school to home, school to school).

### What should the district do?

Make sure that the mid-day pupil transportation route is included within the route miles for the vehicle on the Yearly Mileage tab.

District Internal Vehicle ID/Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Pupil Transportation Miles				Total Pupil Miles (calculation)
					Route Miles	Route Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus	Activity Miles	Activity Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus	
101.00	Bus	5,730.00	8,612.00	2,882.00	4,830.00	150.00	2,000.00		6,980.00



## Question 13

The count day was Tuesday, October 1, 2024. Each route below ran the remainder of the school year after it was established. Which of the following routes cannot be counted towards the Line 2 – Count Day Scheduled Route Mileage?

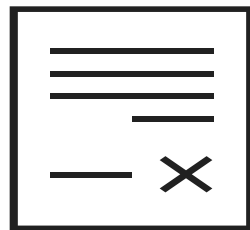
- Route Pikes Peak only operated on Mondays and was established in September.
- Route Elbert was established on Tuesday, October 1.
- A parent mileage reimbursement route was established on Friday, October 4.
- A commercial contractor route was established at the beginning of the school year.



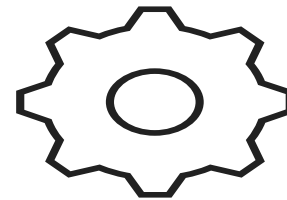
A. Route Pikes Peak



B. Route Elbert



C. Contracted Parent Mileage  
Reimbursement Route



D. Commercial Contractor Route  
(First Student)

## Question 13 – Answer

C. The Parent Mileage Reimbursement route was not established as of the count day. Therefore, the mileage for the route cannot be added to the Line 2 – Count Day Mileage calculation.

### What should the district do?

The Pikes Peak route, Elbert Route and Contractor – First Student route were all established as of the count day and would be reported on the Count Day Mileage tab of the calculation worksheet.

Route Name/Number	AM Route				Mid-Day Route				PM Route				Scheduled		Sc
	Begin Odometer	End Odometer	Total Miles		Begin Odometer	End Odometer	Total Miles		Begin Odometer	End Odometer	Total Miles		Miles Per Day	Calendar Type	
Pikes Peak	26,343	26,400	57				-		26,400	26,458	58		115.0	Mondays Only	
Elbert	90,326	90,329	3				-		90,329	90,332	3		6.0	Elbert	
Contractor - First Student	22,155	22,167	12				-		22,167	22,178	11		23.0	District Calendar	



Reminder: The Pikes Peak and Elbert routes would have had a difference of 3+/- days than the Line 3 – District Calendar. A split calendar would need to be completed.

## Question 14

The district has 167 school days for which route transportation is scheduled. Which of these routes that were established by the count day will need a split calendar calculation (difference of 3+/- days transported)?

Route Llama transported 166 days

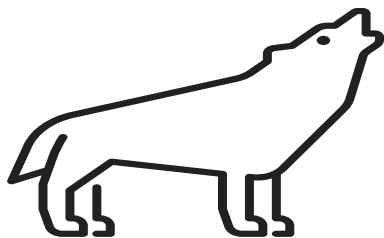
Route Wolf transported 150 days

Route Moose transported 140 days

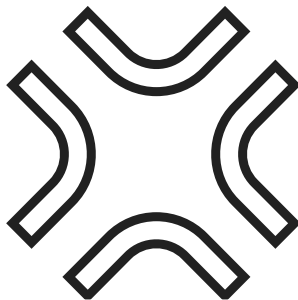
Route Coyote transported 167 days

Route Elk transported 170 days

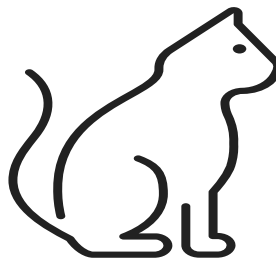
Route Cougar transported 168 days



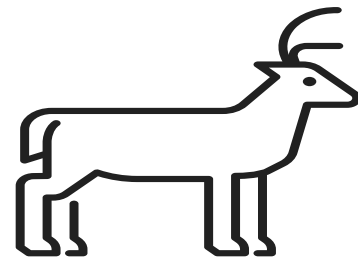
A. Coyote Only



B. No routes need a split calendar



C. Cougar, Llama



D. Wolf, Moose, Elk

## Question 14 - Answer

D. Wolf, Moose and Elk all had routes that varied by 3 or more days difference than the 167 school days on the district calendar.

What should the district do?

Report each of the established routes on the Count Day Scheduled Routes tab.

Route Name/Number	AM Route				Mid-Day Route				PM Route				Scheduled		Scheduled Route
	Begin Odometer	End Odometer	Total Miles		Begin Odometer	End Odometer	Total Miles		Begin Odometer	End Odometer	Total Miles		Miles Per Day	Calendar Type	Miles Per Year
Llama	26,343	26,400	57				-		26,400	26,458	58		5.0	District Calendar	19,205.0
Wolf	90,326	90,329	3				-		90,329	90,332	3		6.0	Wolf	900.0
Moose	22,155	22,167	12				-		22,167	22,178	11		23.0	Moose	3,220.0
Coyote	19,448	19,474	26				-		19,474	19,502	28		54.0	District Calendar	9,018.0
Elk	2,010	2,034	24				-		2,034	2,059	25		9.0	Elk	8,330.0
Cougar	28,733	28,768	35				-		28,768	28,803	35		76.0	District Calendar	11,690.0

List each of the routes that will require a split calendar calculation in each of their own calendar tables on the Split Calendar tab with the applicable number of days run.

Use the drop downs to indicate which route went with the appropriate number of days.

	District Calendar	Wolf	Moose	Elk
Total scheduled count days miles by calendar	239.0	6.0	23.0	49.0
Calendar days actually transported by calendar	167.0	150.0	140.0	170.0
Total scheduled route miles	39,913.0	900.0	3,220.0	8,330.0
Grand Total Mileage			52,363.0	(This is the sum to
District Calendar Days, less cancellations			167.0	(This should be the
Average scheduled count day route mileage per day			313.6	(This is the "Grand

# Rapid Fire!

## Split Calendar – Yes or No?

The district calendar has 170 school days where transportation was scheduled.

Route	# of Days Transported	Yes or No
Blanketflower	170	No
Columbine	169	No
Lupine	161	Yes
Bluebell	174	Yes
Fireweed	171	No
Bitterroot	152	Yes
Rocky Mountain Bee Plant	168	No

# Remember!

## Split Calendar Calculation

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If you use the optional calculation worksheet, a split calendar calculation automatically calculates for you.

Check the Resource Guide and Step-by-Step Video Series for more detailed information.

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## Yearly Mileage

## Question 15

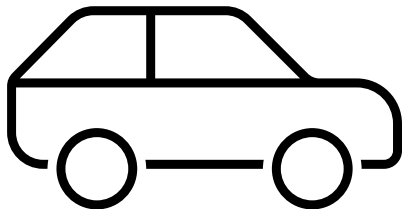
Which non-pupil vehicle does the district need to track Yearly Mileage for? (Route, Activity and Non-Pupil Miles)

SUV A – All costs are in the Program 2600+ series

Car C - All costs are in the Program 2600+ series

Van B – All costs are in Program 2700+ series

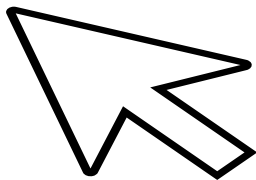
Truck D – All costs are in the Program 2600+ series



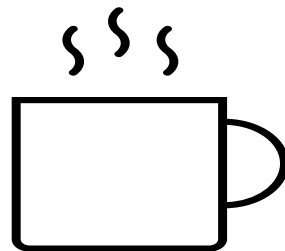
A. SUV A



B. Van B



C. Car C



D. Truck D



## Question 15 – Answer

B. Van B. The district must report the mileage for this non-pupil vehicle are in the Program 2700+ series.

What should the district do?

Report the fiscal year beginning and ending odometer readings and non-pupil miles.

District Internal Vehicle ID/Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route Reclassified Applicable Non- Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Activity Miles	Activity Reclassified Applicable Non- Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Total Pupil Mile (calculation)	Non-Bus Non-Pupil Miles	Bus Non-Pupil Miles Not Able to be Reclassified) (This is unusual)	Third-Party Mileage (Miles for a Non-District Purpose) (This is unusual)	Total Miles (calculation)
B	Van	5,730.00	8,612.00	2,882.00					-	2,882.00			2,882.00

The calculation worksheet will automatically calculate the amount to reduce from the prorated costs to account for the non-pupil miles.

## Question 16

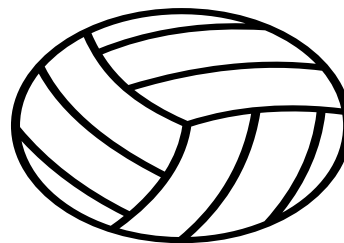
Which of the following is considered an activity trip and should be tracked as activity?



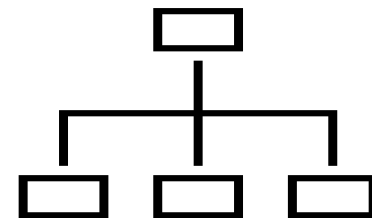
A. Shuttle between High School



B. Bus driving training trip



C. Volleyball tournament trip



D. Superintendent school visit

## Question 16 – Answer

C. Volleyball tournament trip. The vehicle transported pupils, so it was pupil transportation, but it was not for the purpose of route. Therefore, the trip should be categorized as activity.

### What should the district do?

Report the volleyball tournament trip as activity miles on the Yearly Mileage tab for the relevant vehicle.

District Internal Vehicle ID/Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Activity Miles	Activity Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Total Pupil Miles (calculation)	Non-Bus Non-Pupil Miles	Bus Non-Pupil Miles (Not Able to be Reclassified) (This is unusual)	Third-Party Mileage (Miles for a Non-District Purpose) (This is unusual)	Total Miles (calculation)
104.00	Bus	5,750.00	9,044.00	3,294.00	2,315.00	579.00	400.00		3,294.00				3,294.00

# Rapid Fire!

## Categorize the Miles – (Route/Activity/Non-Pupil)

All vehicles below had costs in Program 2700+. Categorize the miles into either route, activity or non-pupil.

Trip	Category
Preschool pupil trip from home to school	Route
Game pupil trip	Activity
PM pupil trip from school to home	Route
Fueling trip	Non-Pupil
Driver training trip	Non-Pupil
Special education shuttle pupil trip from school to school	Route
Trip to take bus for maintenance	Non-Pupil
Museum pupil trip	Activity

# Question 17

For Buses only: Non-pupil mileage for the purpose of providing pupil transportation is allowed to be reclassified to the primary use of the vehicle. Examples include maintenance, fueling, bus driver training, etc.

For Non-buses: Non-pupil mileage for other purposes cannot be reclassified.

Can the following bus non-pupil miles be reclassified? Yes or no?

Bus Non-Pupil Mileage	Yes or No
Teacher transportation for a science teacher conference	No
Driver practice driving a route before the school year	Yes
Driving the bus back to a maintenance location 175 miles away	Yes
Transportation for a retreat for all district administrative staff	No

# Question 18

Reclassify the allowable non-pupil miles for a bus to the primary use of the vehicle as determined by the total number of route versus activity miles. Reclassify the non-pupil miles for each bus below to route or activity.

Bus #	# of Route Miles	# of Activity Miles	# of Non-Pupil Miles	Reclassify Non-Pupil to
101	125	15,275	122	Activity
102	6,793	5,700	471	Route
103	8,179	0	96	Route
104	4,580	12,876	356	Activity
105	0	7,897	222	Activity

District Internal Vehicle ID/Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Activity Miles	Activity Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Total Pupil Miles (calculation)	Non-Bus Non-Pupil Miles	Bus Non-Pupil Miles (Not Able to be Reclassified) (This is unusual)	Third-Party Mileage (Miles for a Non-District Purpose) (This is unusual)	Total Miles (calculation)
101.00	Bus	18,705.00	34,227.00	15,522.00	125.00	471.00	15,275.00	122.00	15,522.00				15,522.00
102.00	Bus	160,081.00	173,045.00	12,964.00	6,793.00	96.00	5,700.00		12,964.00				12,964.00
103.00	Bus	81,834.00	90,109.00	8,275.00	8,179.00		-		8,275.00				8,275.00
104.00	Bus	1,818.00	19,680.00	17,862.00	4,580.00		12,876.00	356.00	17,812.00		50.00		17,862.00
105.00	Bus	19,462.00	27,581.00	8,119.00			7,897.00	222.00	8,119.00				8,119.00

# Remember!

## Third-Party Mileage on District Vehicles

In a situation where a third-party is borrowing or leasing a district vehicle, mileage associated with those trips must be tracked separately from the regular route, activity and non-pupil miles.

Contact the [School Finance email address](#) for additional information if your district has this situation.

District Internal Vehicle ID/Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Activity Miles	Activity Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus (training, maintenance, fuel, admin, etc.)	Total Pupil Miles (calculation)	Non-Bus Non-Pupil Miles	Bus Non-Pupil Miles (Not Able to be Reclassified) (This is unusual)	Third-Party Mileage (Miles for a Non-District Purpose) (This is unusual)	Total Miles (calculation)
101.00	Bus	18,705.00	34,227.00	15,522.00	125.00		15,275.00	122.00	15,522.00				15,522.00
102.00	Bus	160,081.00	173,045.00	12,964.00	6,793.00	471.00	5,700.00		12,964.00				12,964.00
103.00	Bus	81,834.00	90,109.00	8,275.00	8,179.00	96.00	-		8,275.00				8,275.00
104.00	Bus	1,818.00	19,680.00	17,862.00	4,580.00		12,876.00	356.00	17,812.00		50.00		17,862.00
105.00	Bus	19,462.00	27,581.00	8,119.00			7,897.00	222.00	8,119.00				8,119.00

## Question 19

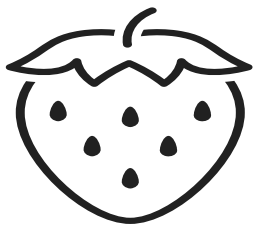
How is the reimbursable percentage calculated?

Total Route Miles (including reclassified bus miles) – 66,839  
Total Activity Miles (included reclassified bus miles) – 41,101  
Non-Pupil Miles – 41,705

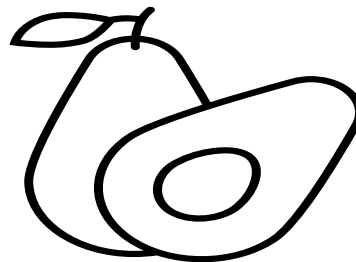
Total Pupil Mileage – 107,940  
Count Day Route Miles – 273



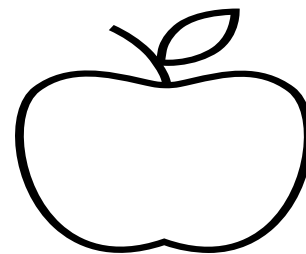
A. Route Miles divided by  
Total Pupil Miles



B. Route Miles divided by  
Activity Miles



C. Count Day Miles divided  
by Non-Pupil Miles



D. Activity Miles divided by  
Total Pupil Miles



## Question 19 - Answer

See Resource Guide  
Page 9, 17 and 18

A. The reimbursable percentage is the route miles divided by the total pupil miles.

What should the district do?

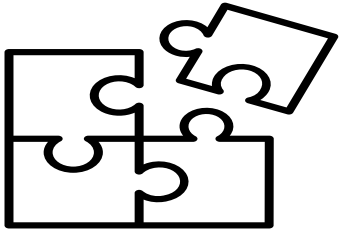
Ensure that the Yearly Mileage information is correctly reported and all bus non-pupil mileage appropriately reclassified. The calculation worksheet will conduct the calculation for you.

	Mileage Per District
Non-Reimbursable (Activity) Miles (CDE-40 Line 7)	42,448.00
Reimbursable (Route) miles	20,244.00
Total Pupil Transportation Miles (CDE-40 Line 8)	62,692.00
Reimbursable percentage	73.92%

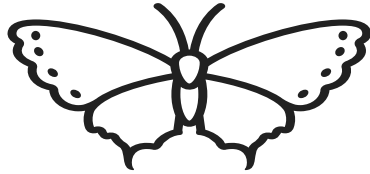
## Question 20

How is a 73.92% reimbursable percentage applied to the following?

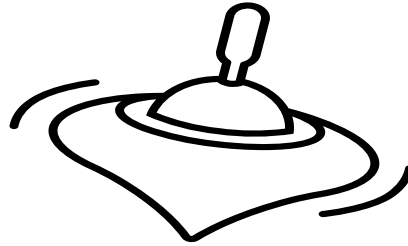
- Total Prorated Costs (combined within and outside of the Program 2700+ series) - \$850,000
- Total Direct Costs (combined within and outside of the Program 2700+ series) - \$526,000
- Total Non-Allowable Costs Non-Pupil Miles – 41,705



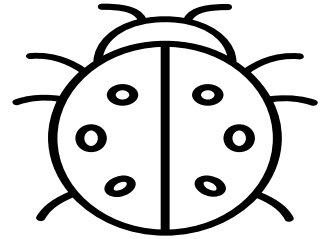
A. 73.92% of the Direct Costs



B. 73.92% of Non-Allowable Costs



C. 73.92% of Prorated and Direct Costs



D. 73.92% of Prorated Costs

## Question 20 - Answer

See Resource Guide  
Page 9, 17 and 18

D. The 73.92% reimbursable percentage is applied to the prorated costs. This means that 73.92% of the \$850,000 (\$628,320.00) would be included in Line 1 – Total Current Operating Costs.

### What should the district do?

Ensure that all Yearly Mileage and Expenditures are entered accurately. The calculation worksheet will do this for you. Ensure that all Yearly Mileage and Expenditures are entered accurately.

Total Direct Costs within and outside Program 2700+ series	\$	526,000.00
Total Prorated Costs within and outside Program 2700+ series	\$	850,000.00
Reimbursable percentage (linked to calculation below)		73.92%
Total Adjusted Prorated Costs within and outside Program 2700+	\$	628,320.00
District's Amount to Claim for CDE-40 Line 1	\$	1,154,320.00



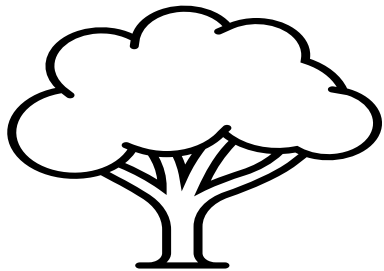
Reminder: About 20-23% of the Line 1 is likely what the district will receive in reimbursement.



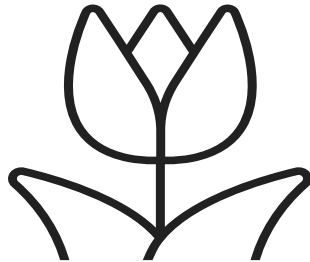
## Submitting the Reimbursement Claim with Documents

## Question 21

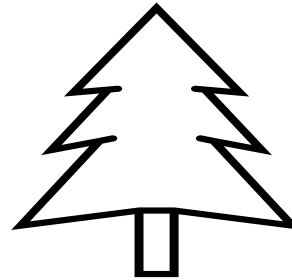
How should the district name the Detailed General Ledger excel document upload?



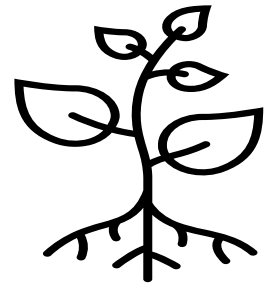
A. R3\_R3



B. GL



C. R3\_Detail GL



D. Doc 2

# Question 21 - Answer


C. The Detailed General Ledger should be uploaded with the naming convention R3\_Detail GL. The naming conventions are on the form, as well as the title of each section in the Resource Guide.

## What should the district do?

Check that the naming convention matches the guide for each document uploaded.

CDE-40 Data Field	Required Supporting Documentation	Optional ("as-needed") Supporting Documentation
<a href="#">Line 1:</a> Total current operating expenditures for pupil transportation	<ul style="list-style-type: none"><li><a href="#">R1 [District_calculation.xlsx or pdf]</a> Total Current Operating Expenditures Calculation</li><li><a href="#">R2 [Summary_GL.xlsx]</a> Summary General Ledger</li><li><a href="#">R3 [Detail_GL.xlsx]</a> Detail General Ledger</li><li><a href="#">R4 [Vehicle_Ins.xlsx or pdf]</a> Vehicle Insurance Premiums</li></ul>	<ul style="list-style-type: none"><li><a href="#">O1 [Contract_Invoices.pdf]</a> Contracted Transportation Invoices</li><li><a href="#">O1 [Commercial_Invoices.pdf]</a> Commercial Transportation Vendor Invoices</li><li><a href="#">O2 [Parent_Invoices.pdf]</a> Parent Contract Expenses</li><li><a href="#">O3 [Property_Ins.xlsx or pdf]</a> Physical Building/Property Insurance Premiums</li><li><a href="#">O4 [Workercomp.xlsx or pdf]</a> Workers' Compensation Insurance Premiums</li><li><a href="#">O5 [Utilities.xlsx or pdf]</a> Utility Invoices</li><li><a href="#">O6 [Support.xlsx]</a> Support Costs</li><li><a href="#">O7 [Unemploy.xlsx or pdf]</a> Unemployment Insurance Premium</li><li><a href="#">Additional Expenditures</a></li></ul>
<a href="#">Line 2:</a> Mileage scheduled for regular pupil transportation on the mileage count date	<ul style="list-style-type: none"><li><a href="#">R5 [Countday.xlsx]</a> Scheduled Count Day Mileage</li></ul>	n/a
<a href="#">Line 3:</a> Days school was in session	<ul style="list-style-type: none"><li><a href="#">R6 [Calendar.pdf]</a> Calendar(s)</li></ul>	n/a
<a href="#">Line 4:</a> Number of days for which room and board were paid for pupils in lieu of transportation	n/a	n/a
<a href="#">Line 5:</a> Capital Outlay (for instances where the district contracts out for the majority of its pupil transportation)	n/a	Upload as an additional document (A1, A2, or A3) <a href="#">Capital Outlay Depreciation Schedule</a>
<a href="#">Line 6:</a> Number of pupils who were scheduled to be transported to and from public schools on the mileage count date	n/a	n/a
<a href="#">Line 7:</a> Total actual miles traveled for activity trips, field trips, athletic trips, etc.	<ul style="list-style-type: none"><li><a href="#">R7 [Totalmileage.xlsx]</a> Total Vehicle Mileage</li></ul>	n/a
<a href="#">Line 8:</a> Total actual miles traveled for any purpose by pupil transportation vehicles	<ul style="list-style-type: none"><li><a href="#">R7 [Totalmileage.xlsx]</a> Total Vehicle Mileage</li></ul>	n/a

July 1, 2025 Page 6

Name	Date modified
 0000_R2_Detail_GL	8/15/2024 8:29 AM



Reminder: The submission online has the naming conventions as well.





## Reminders and Recommendations

# 1) Go back over the 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 district staff through the optional sample calculation worksheet created by CDE, and demonstrate submitting the CDE-40 form and accompanying supporting documentation.

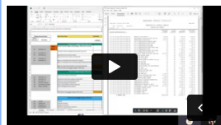
**Note:** There are slight differences between the training video and the FY2024-25 calculation worksheet, however the essential information remains the same.



### Introduction to the CDE-40 (00:13:50)

Overview of key concepts and resources in calculating the values to be reported on the CDE-40 form.

- Summary of the data fields to be reported on the CDE-40 form
- Definition of "Program 2700"/The Program 2700 Series of Accounts
- Definitions of Direct vs. Prorated Expenditures
- Examples of Non-Allowable Expenditures
- Explanations of Yearly Mileage and Count Day Scheduled Route Mileage



### Expenses Within Program 2700 (00:13:40)

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
- Identify and exclude the non-allowable portion of Program 2700+ expenditures, such as utilities
- Identify and exclude non-allowable expenditures



### Yearly Mileage (00:08:55)

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

- Categorize district vehicle miles into route, activity and non-pupil
- Reclassify bus non-pupil miles based on the primary use of the vehicle
- Check that the data was entered correctly
- Identify how the Reimbursable Percentage obtained from the Yearly Mileage impacts the prorated expenditures



### Expenses Paid Outside of Program 2700 (00:12:02)

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

- Walks through an example district's documentation
- Series is intended for new Transportation Funding contacts
- Try watching a video and completing only that portion before moving on to the next video.
- Pay special attention to the Submitting the Transportation CDE-40 Data and Documents training video.



## 2) Go back over the Resource Guide



### Public Route Transportation CDE-40 Reimbursement Claim Form Resource Guide

Effective July 1, 2025

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

Jennifer Okes  
Corey Evans  
District Operations Special Advisor  
School Finance Executive Director

**School Finance Division**  
Tabitha Tyree  
Yolanda Lucero  
Kelly Wiedemer  
School Finance Senior Analyst  
Fiscal Data Coordinator  
Fiscal Data Analyst

**School Auditing Office**  
Rebecca McRee  
School Finance Audit Manager

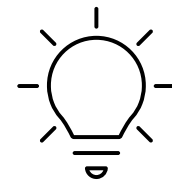
1525 Sherman Street, Suite 309, Denver, CO 80203; 303-866-6600; [Colorado Department of Education \(CDE\)](https://cde.state.co.us)

[Colorado Revised Statutes](#)  
[Code of Colorado Regulations](#)

- Appendix A: Definitions
- Appendix B: Allowable and Non-Allowable Expenditures
- Appendix C: Examples of Scheduled Routes and Descriptions
- Appendix D: Detailed Split Calendar Example
- Appendix E: Non-CSI Charter Schools or BOCES Seeking Reimbursement



### 3) Review the Prior Year's Submission and Risk Assessment

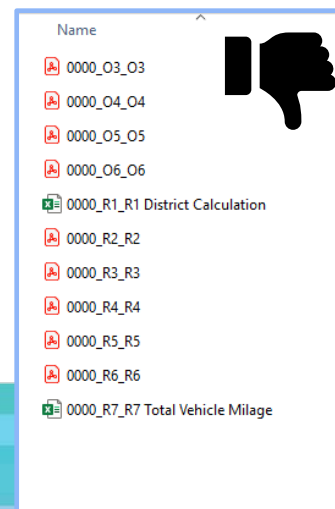


After you do the calculation:

- Compare your district's current year Lines 1 through 8 with its prior year's numbers.
  - Check for any significant changes.
  - If significant changes are identified, it would be helpful to include a note on the district calculation worksheet providing a brief explanation of the change.
- Examples:
  - District notices that there was a significant decrease in Line 2 – Scheduled Count Day Miles.
    - District notes in the worksheet that two routes from the prior year were discontinued.
  - District notices that there was a significant increase in Line 3 – Days that the district school was in session and students were transported.
    - District notes in worksheet that there were no snow days this year.
  - District notices that the reimbursable percentage has significantly decreased from Line 7 and 8.
    - District notes that there were more activity trips this year.

## 4) Watch out for Common Errors/Concerns

- Missing supporting documentation uploads.
- Not following the specified upload naming conventions.
  - See page 6 of the Resource Guide for the [Table of Data Fields and Associated Documentation](#)
  - Naming conventions are also listed in the submission form.
- Not reporting in the CDE-40 form the amount that was calculated in the calculation worksheet.
- Uploading in a format that is difficult to understand.
  - (Upload the Excel formats of documents whenever possible.)



## 5) Submission Issues

- Watch the Submitting the Transportation CDE-40 Data and Documents training Step-By-Step video.
- Is it your first time submitting for reimbursement?
  - Contact your district's Local Access Manager (LAM)
    - They can designate you as the TRANSPORTATION LEAAPPROVER in the STEQ system - Identity Management
  - CDE does not activate/deactivate district staff's access to the forms or control passwords.
- Is your supporting documentation not uploading or the "Save/Electronic Signature" button is not appearing?
  - Try 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.*

# Remember!

## Reimbursement Claim Submission

See Resource  
Guide - Page 6

Following will need to be reported, but no supporting documentation needs to be uploaded:

- Line 4: Days for which room and board were paid
- Line 6: Number of pupils scheduled to be transported on the mileage count day

### Line 5: Contractor Fleet Capital Outlay Depreciation

- Does your district contract with a third-party to provide the majority of pupil route transportation?
  - If NO – Report 0.
  - If YES – Complete the [Capital Outlay Depreciation Schedule](#) located on the website and report the calculated amount for Line 5.



## Preparing for the New Fiscal Year

- Official Mileage Count Day - Wednesday, October 1, 2025
  - For districts with an alternative pupil enrollment count date, that will also be the district's official mileage count date.
  
- Recommendation:
  - Review [Resource Guide: Appendix F](#)
    - Recommended Lifecycle of Transportation Funding

Appendix F: Recommended Lifecycle of Transportation Funding		
Preparing for the Fiscal Year Entitlement Period		
	Date	Recommendation
<input type="checkbox"/>	June	<ul style="list-style-type: none"> <li>Ensure that the accounting system is categorizing and describing accounts as accurately as possible. Examples: Route Driver Salary, Tolls, Activity Driver Benefits.               <ul style="list-style-type: none"> <li><a href="#">R2 [Summary_GL.xlsx]</a> Summary General Ledger</li> <li><a href="#">R3 [Detail_GL.xlsx]</a> Detail General Ledger</li> </ul> </li> <li>Determine if any individuals should be considered as Support Costs outside of Program 2700 for the fiscal year and begin tracking pupil transportation tasks and hours worked for each person.               <ul style="list-style-type: none"> <li><a href="#">O6 [Support.xlsx]</a> Support Costs</li> </ul> </li> </ul>
Fiscal Year Entitlement Period (July 1-June 30)		
	Date	Recommendation
<input type="checkbox"/>	July	<ul style="list-style-type: none"> <li>Obtain the beginning odometer readings as of July 1 for each vehicle with costs in the 2700 series.               <ul style="list-style-type: none"> <li><a href="#">R7 [Totalmileage.xlsx]</a> Total Vehicle Mileage</li> </ul> </li> <li>Obtain any insurance documentation that has been paid for the fiscal year to be claimed. Note any pupil transportation buildings/pupil transportation vehicle premiums.               <ul style="list-style-type: none"> <li><a href="#">R4 [Vehicle_Ins.xlsx or pdf]</a> Vehicle Insurance Premiums</li> <li><a href="#">O4 [Workercomp.xlsx or pdf]</a> Workers' Compensation Insurance Premiums</li> <li><a href="#">O3 [Property_Ins.xlsx or pdf]</a> Physical Building/Property Insurance Premiums</li> </ul> </li> </ul>
<input type="checkbox"/>	August	<ul style="list-style-type: none"> <li>Begin obtaining contracted transportation invoices and maintain over the course of the fiscal year. This should include any relevant parent mileage transportation information.               <ul style="list-style-type: none"> <li><a href="#">O1 [Contract_invoices.pdf]</a> Contracted Transportation Invoices</li> <li><a href="#">O1 [Commercial_invoices.pdf]</a> Commercial Transportation Vendor Invoices</li> <li><a href="#">O2 [Parent_invoices.pdf]</a> Parent Contract Expenses</li> </ul> </li> </ul>
<input type="checkbox"/>	September	<ul style="list-style-type: none"> <li>Ensure that all drivers and contractors are aware of the scheduled count day route requirements and determine if any of the routes will need a split calendar calculation.</li> </ul>
<input type="checkbox"/>	October	<ul style="list-style-type: none"> <li>Pupil Count Enrollment Day occurs. Obtain the required scheduled count day mileage documentation.               <ul style="list-style-type: none"> <li><a href="#">R5 [Countday.xlsx]</a> Scheduled Count Day Mileage</li> </ul> </li> </ul>
<input type="checkbox"/>	June	<ul style="list-style-type: none"> <li>Review the updated Resource Guide, uploaded to the CDE website, and</li> </ul>



# Contacts for Pupil Route CDE-40 Transportation Reimbursement Funding

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## School Finance Division

- First contact the School Finance email: [schoolfinance@cde.state.co.us](mailto:schoolfinance@cde.state.co.us)
  - Tabitha Tyree, School Finance Senior Analyst [tyree\\_t@cde.state.co.us](mailto:tyree_t@cde.state.co.us)
  - Yolanda Lucero, Finance Data Coordinator [lucero\\_y@cde.state.co.us](mailto:lucero_y@cde.state.co.us)
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Questions?