



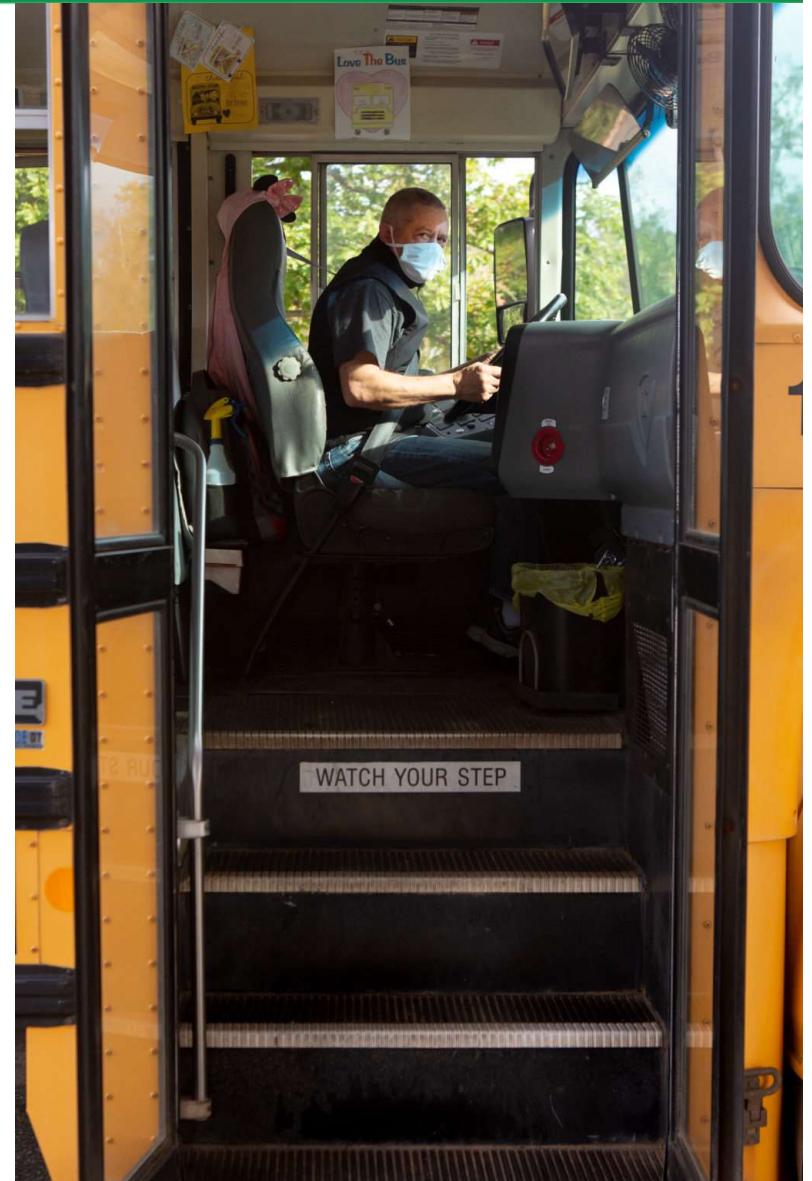
Transportation CDE-40 FY 2020-21

School Finance Division – School Auditing Office

Date: **07/27/2021**

Detailed Agenda

1. Introduction & Deadlines
2. Resources
3. Preparing & Submitting CDE-40 Data
 - a. Electronic Submission Form
 - b. Uploading Supporting Documentation
4. Calculating the CDE-40 Values
 - a. Expenditures
 - b. Program 2700 account series
 - c. District Work Paper(s)
5. COVID-Specific Transportation Considerations for FY 2020-21
6. District Feedback on CDE-40 Claim Process



Introduction & Deadlines

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

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:
 - **NEW** September 15th: Form data must be submitted electronically via the CDE website- **No extensions will be granted**
 - **NEW** November 15th: First fund payments are made on or before this date

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	3	4						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

Official Mileage Count Date for FY 2020-21 and FY 2021-22

The Official Mileage Count Date for FY 2020-21 was:

Thursday, October 1, 2020

October 2020						
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 2021-22 will be:

Friday, October 1, 2021

October 2021						
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						

Official Mileage Count Date

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.

Official Mileage Count Date & Split Calendar Calculations

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 utilize 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.

Resources

Transportation Funding Webpage

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

[Home](#)

Transportation Funding

Payments

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 2019-20 Payments

- [Fiscal Year 2018-19 Public School Transportation Reimbursement Payments \(Paid in FY 2019-20\)](#)
 - [Fiscal Year 2018-19 Second Payments \(PDF\) \(Paid in FY 2019-20\)](#)

FY 2017-18 Payments

- [Fiscal Year 2017-18 Public School Transportation Reimbursement Payments \(Paid in FY 2018-19\)](#)
 - [Fiscal Year 2017-18 Second Payments \(PDF\) \(Paid in FY 2018-19\)](#)

FY 2016-17 Payments

- [Fiscal Year 2016-17 Public School Transportation Reimbursement Payments \(Paid in FY 2017-18\)](#)
 - [Fiscal Year 2016-17 Second Payments \(PDF\) \(Paid in FY 2017-18\)](#)

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

- [General Instructions and Guidelines Fiscal Year 2020-21 \(PDF\)](#)
- [Audit Resource Guide \(Updated July 1, 2021\) \(PDF\)](#) with detailed instructions, including required supporting audit documentation descriptions
- [Transportation CDE-40 Audit Questionnaire \(DOC\)](#)
- [CDE-40 Example Online Form Fiscal Year 2020-21 \(PDF\)](#) (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 20-21 \(PDF\)](#)
- [Line 5: Capital Outlay Depreciation Fiscal Year 2020-21 \(XLS\)](#) (for districts contracting for transportation)
- [Fiscal Year 2020-21 Advance \(XLS\)](#)

Sample Documents

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

Training

- School Auditing Office CDE-40 and documentation webinar [View recording \(link\)](#)

Log in

- [Log in to CDE-40 Online Form: Fiscal Year 2019-20](#)
- [Log in Assistance Request Form to Complete CDE-40 Online Form](#)

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

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Transportation Audit Resource Guide

http://www.cde.state.co.us/cdefinance/transportation_audit_guide



COLORADO
Department of Education

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

Updated July 26, 2021

Submitted to:

Colorado Public School Districts, Charter Schools, Charter School Collaboratives, Charter School Networks, The Charter School Institute (CSI) and Colorado Boards of Cooperative Educational Services (BOCES)

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This version of the Audit Resource Guide has been updated as of July 26, 2021 to reflect the appropriate dates for submission of the CDE-40 claim form and first fund payments. See page 4 for details.

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



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Required Audit Documentation (pages 5-7)

http://www.cde.state.co.us/cdefinance/transportation_audit_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:

Total current operating expenditures calculation [District_calculation.xlsx]

This summary document shows the district's method used to support the amount submitted on Lines 1, 2, 3, 7, and 8. CDE provides an Excel file as an example, similar to the work paper used during the audit, which can be found at: http://www.cde.state.co.us/cdefinance/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.

Summary general ledger [Summary_GL.xlsx]

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

Detail general ledger [Detail_GL.xlsx]

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

- District-contracted transportation invoices [Contract_invoices.pdf]
 - Contracted route transportation purchased from other districts or BOCES. See Chart of Accounts objects 0511 and 0512.
- Commercial transportation vendor invoices [Commercial_invoices.pdf]
 - Contracted route transportation purchased from a commercial transportation vendor. See Chart of Accounts objects 0515 and 0517.
- Parent contract expenses [Parent_invoices.pdf]
 - Contracted route transportation purchased from parents. See Chart of Accounts object 0514.
 - Note: there are strict limitations on parent reimbursable expenditures.
- Route bus monitors
 - These are traditionally 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.

Insurance premium details

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



- Physical building/property insurance premiums [Property_Ins.xlsx or pdf]
 - 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.
- Vehicle insurance premiums [Vehicle_Ins.xlsx or pdf]
 - 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.
- Workers' compensation insurance premiums [Workercomp.xlsx or pdf]
 - Provide the workers' compensation premium breakdown.
 - Workers' compensation premiums are the gross transportation employee premiums, divided by the gross all-employee premiums, multiplied by the net all-employee annual premium.
 - Typically, the premium provided for classes of employees (e.g., board members, colleges/school classes, and drivers) is the total premium before adjustments for experience adjustments, modifications, and credits. Expenditure claims should be adjusted to reflect actual premiums paid for transportation staff after accounting for these modifiers.
- Unemployment insurance premiums [Unemploy.xlsx or pdf].

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

Utilities [Utilities.xlsx or pdf]

If applicable, utility expenditures may be claimed for pupil transportation facilities (such as a bus garage). 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.



Required Audit Documentation (pages 5-7)

http://www.cde.state.co.us/cdefinance/transportation_audit_guide



Support Costs [Support.xlsx]

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

Total Vehicle Mileage [TotalMileage.xlsx]

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

Scheduled Count Day Mileage [Countday.xlsx]

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

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

► 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](#).

Calendar(s) [Calendar.pdf]

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.



Submitting CDE-40 Data and Uploading Supporting Documentation

Passwords

- The CDE-40 form is an electronic submission.
- Passwords are required to access the form and submit the data to CDE.
 - CDE does not control passwords.
- CDE does not activate or deactivate staff at districts for any data collection.
 - Districts have individuals called Local Access Managers (LAMs) who assign staff to data collections.
 - For any new person needing to complete the CDE-40 form, a LAM will need to go into Identity Management and assign that staff member as: TRANSPORTATION LEAAPPROVER in the STEQ system

CDE-40 Data Fields

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

- Enter amounts for 8 data fields
 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**
- Upload documentation to support the reported amounts highlighted above in blue. This includes any collected documentation or summary sheets created by the district to support the reported amounts.

Transportation CDE-40 – electronic submission form

[Transportation Home](#)Transportation Home

Reimbursement Claims for Entitlement Period July 1, 2020 - June 30, 2021

CDE40 Transportation Reimbursement Information needs to be completed and submitted by September 15, 2021 (No Exceptions)

Contact information of the person preparing the report

Name

Email Address

Phone

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 2019/2020 school year. Remote or virtual learning days occurring after March 15th should not be included unless instructional materials were delivered.

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

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

Transportation CDE-40 – electronic submission form

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, 2020 - June 30, 2021

8. Total actual miles traveled for any purpose by pupil transportation vehicles July 1, 2020 - June 30, 2021

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

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).

Transportation CDE-40 – documentation upload

For information about required audit documentation, please visit the [Transportation Audit Resource Guide](#)

Uploaded files

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

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]
- 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]

Transportation CDE-40 – submitting electronic form

- For the “Save/Electronic Signature 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.

Calculating the Amounts Reported on the CDE-40

Goals

- **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**
 - 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, or yellow under Program 2700 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.

Expenditures

Direct Costs vs Prorated Costs

Expenditures attributed to route transportation (transporting students from home to school, school to school, and school to home) are allowed.

- Direct Costs: 100% of the expenditure is directly related to this purpose
- Prorated Costs: Expenditures which are attributed to both route and non-route (i.e., activity, extra-curricular, etc.) pupil transportation

All other expenditures are not allowed.

Allowable Expenditures- Examples

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

Contracted Transportation

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 (i.e., 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:

- The mileage reimbursement can be included as direct costs when reporting current operating expenditures (Line 1).
- If the agreement was in place as of the official mileage count date, then the agreed daily route mileage can be included in scheduled count day (route) miles (Line 2).
 - The district will likely need to 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 ran routes.
- Total yearly parent miles should not be included in Line 8 of the CDE-40 (total pupil miles for any reason).

Non-Allowable Expenditures- Examples

- Purchase, rent, lease, or lease purchase of capital outlay items such as vehicles (including buses), facility acquisition and improvement or new capitalized equipment
 - 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
- Liability claims incurred and paid in providing pupil transportation
- Expenditures for school field trips, extra-curricular trips, etc.
- Administrative, maintenance, personnel, supply or other expenses applicable to non-pupil transportation vehicles, facilities or personnel
- 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- must have a documented allocation methodology that is provided at the time of documentation upload

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
- Federal sources for pupil transportation

Deductions and Revenues

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

Program 2700 Account Series

Expenditures Tracked within Program 2700 account series

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)

Expenditures Tracked outside of Program 2700 account series

Each district needs to identify any pupil transportation expenditures that are not tracked in Program 2700.

Examples may include, but are not limited to:

- 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 actual paid vary 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

District Work Paper(s)

District Work Paper(s)

Districts should have “work papers” that show how they arrived at amounts or calculations used to determine:

- Total current operating expenditures
 - Vehicle insurance
 - Workers’ compensation
 - Property liability
- Count day route mileage
- Total Pupil Miles
 - Reimbursable percentage
- Etc.

District Work Paper(s)

- Districts should use a work paper format that complements their processes and approach for arriving at total current operating expenditures attributed to transporting students from home to school, school to school, and school to home (i.e., route transportation)
- If a district chooses to use a sample worksheet provided by CDE, **the district is responsible for ensuring proper use**
 - These sample worksheets are NOT required; they are made available as tools with the expectation that district staff understand and are comfortable with how to use them

District Work Paper(s)

- Collect documentation to back-up all claimed amounts on 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

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 currently has a sample worksheet posted to the website that contains several tabs into which districts can data enter expenditure, mileage, calendar information to assist in arriving at the amounts reported in [Lines 1, 2, 3, 7 and 8](#).
- An update to the posted worksheet is expected to be available by the end of July. We will be hosting a training on **August 18 at 1:00pm** on how to use this updated sample worksheet (which can be found on the Transportation Funding website):
 - <http://www.cde.state.co.us/cdefinance/sftransp>
 - Please contact audit@cde.state.co.us with any question on how to use the sample worksheet.

COVID-19 Considerations for FY 2020-21

COVID-19 Considerations

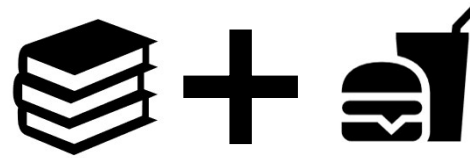
- During periods when in-person learning was suspended, the delivery of instructional materials shall be treated as an alternative form of route transportation.
- Therefore, **expenditures and mileage attributed to the delivery of instructional materials should be considered direct costs and route mileage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

COVID-19 Considerations

Scenario 1



or



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

- Driver salaries and benefits are treated as a route expenditures and can be claimed as a direct cost (if tracked separately from activity driver salaries and benefits).
- Miles can be claimed as route miles.

Scenario 2



Delivery of Meals Only to Students

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

Scenario 3



No Transportation Performed

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

Additional Expenditure Considerations

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

Scheduled Count Day Route Miles ([Line 2](#))

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

- Include any routes that were established as of the official mileage count date (10/1/2020)- even if they did not run on the official mileage count date
- Do not include routes that were ended prior to, or were established after, the official mileage count date

COVID-19 Considerations

Days Students Were Transported ([Line 3](#))

- Days school was in session and pupils (or instructional materials) were transported/delivered during the 2020/2021 school year should be included.



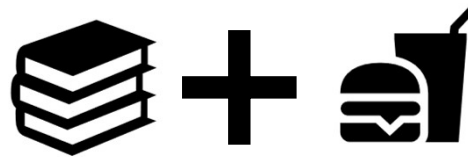
or



- Remote or virtual learning days occurring once in-person instruction was suspended should only be included if instructional materials were delivered.



or



Split Calendar Calculation



For the FY 2020-21 entitlement period, it is likely that many districts will need to conduct a **split calendar calculation** in order to determine the amounts that should be report on the CDE-40 claim form for:

1. Scheduled count day route miles and
2. Days students (or instructional materials) were transported/delivered



Split Calendar Calculation

- Split calendar calculations should be used if the total number of days students were transported (or instructional materials were delivered) on any route varies by 3 or more days compared to other routes.
- 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).

Split Calendar Calculation- Scenarios

1. As of the first day of school, the district had all established routes that ran every day in which in-person instruction was provided.
 - (whether fully in-person or in hybrid)
2. As of the first day of school, the district had all established routes, but none ran because the district was offering 100% remote learning only. After the official mileage count date, the district started running all routes.
 - (whether fully in-person or in hybrid)
3. As of the first day of school the district had all established routes, but none ran because the district was offering 100% remote learning only. As the school year progressed, the district transitioned to hybrid and then in-person learning which meant that routes began running at different times as their students returned to school.

Split Calendar Calculation

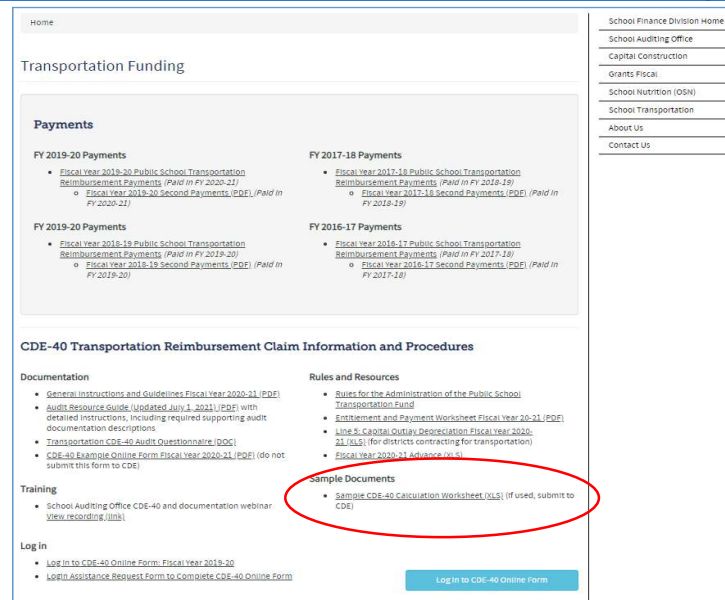
In the example below, the district had 4 routes.

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

	A	B	C	D	E	F	G	H	I
1	2020 Split Calendar Calculation								
2	Total Student Contact Days per Calendar	168.00	(number of days in which students are scheduled to attend - in person AND remote)						
3	Total Scheduled Miles per Year	28,850.00	(this field auto populates and is the sum total of column D)						
4	Average Number of Scheduled Miles per Day	171.73	(this field auto calculates and is cell B3 divided by cell B2)						
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		-					

Split Calendar Calculation Sample Worksheet

- Sample worksheets are available on the CDE Transportation Funding website:
 - <http://www.cde.state.co.us/cdefinance/sftransp>



- If you need assistance in using these worksheets, please contact:
 - audit@cde.state.co.us

District Feedback on the CDE-40 Transportation Reimbursement Claim Form

District Feedback on CDE-40 Claim Process

As we look at potential improvements and policy enhancements, CDE is interested in your experience with the CDE-40 Transportation Reimbursement Claim Process.

Please take a few minutes to complete the following survey:

- <https://forms.gle/k4mi2VadqiUNaFwi9>

The survey will be available through September 20, 2021.

Contact:

Yolanda Lucero, Finance Data Coordinator

Lucero_y@cde.state.co.us

School Finance Division

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

Rebecca McRee, Audit Supervisor

mcree_r@cde.state.co.us

School Auditing Office

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