



Transportation CDE-40 Claim Form Audit Documentation List

The following is a summarized list of the audit documentation as outlined in **the Reimbursement Claim Form (CDE-40) and Audit Resource Guide** found at the following url: http://www.cde.state.co.us/cdefinance/auditunit_transportation.

This list is not exhaustive, and additional documentation may be requested at the time of audit.

Documentation Checklist

Current Operating Expenditures

- District work paper(s) explaining how the district determined the total current operating expenditures claimed on the CDE-40 form
- Summary general ledger, including year to date report balances for all accounts included in the determination of the reported total current operating expenditures (usually program code 2700 accounts)
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- Detailed ledger reports for expenditure accounts evidencing parts, supplies, purchased services, maintenance and repairs
- Other pertinent documentation evidencing allowable expenditures such as, but not limited to:
 - Insurance schedules/invoices
 - Vehicle
 - Property
 - Workers' compensation
 - Etc.
 - Utility amounts for transportation/bus garage
 - Non-transportation employee salaries/benefits and claimed support costs (if applicable)
 - Risk management calculations and "backup" documentation
 - Contracted pupil transportation evidencing total amounts paid by the district for route transportation
 - 3rd party transportation vendor
 - Parent mileage reimbursement, etc.

Scheduled Count Day Miles and Total Days Transported

- Mileage reports and route descriptions which clearly define the routes and show mileage totals (such as route descriptions with scheduled mileage indicated between each stop OR beginning and ending count day odometer readings for each route or segment of route
 - In the event a district is relying on beginning and ending count day odometer readings to evidence scheduled count day miles, bus drivers should travel the entire scheduled route on the official mileage count date to ensure odometer readings support the scheduled miles rather than actual
 - Maps without detailed mileage information for the routes are not sufficient documentation to support reported count date miles

- District calendar showing the total number of days in which students were actually transported for route purposes (scheduled student contact days less any canceled school days for any purpose)
 - If a district uses a split calendar calculation, then
 - District work paper showing split calendar calculation
 - All calendars used in the split calendar calculation along with evidence of scheduled count day miles for each calendar
 - If a district contracts with a parent to transport his/her own child(ren), the district will need to use a split calendar calculation and provide documentation showing the number of days the student was actually transported and the contracted daily mileage.
- If a district contracts with a 3rd party transportation vendor to provide scheduled route transportation, these miles may be included in the district's total scheduled count day miles. It is the districts responsibility to obtain all necessary documentation

Pupil Transportation for Any Purpose and for Activity Trip Purposes

- Spreadsheet or documentation listing all of the pupil transportation vehicles with the beginning year (July 1) odometer reading and ending year (June 3) odometer readings
 - For each listed vehicle, the district should then be able to identify the total number of vehicle miles attributed to pupil transportation (route vs activity) as well as non-pupil transportation.
 - Mileage associated with non-pupil transportation vehicles may also need to be provided in the event the district tracks expenditures attributed to these vehicles in the same fund accounts as pupil transportation vehicles
- Documentation and/or report evidencing total pupil miles attributed to transporting students on activity, field, extracurricular, etc. trips.