



COLORADO
Department of Education

Transportation CDE-40

August 15, 2024



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

- The fund allows for all public school districts, including the Charter School Institute, to receive partial reimbursement of the expenditures incurred in pupil route transportation
 - Each submission covers expenses for the corresponding entitlement period of July 1 through June 30 (the prior fiscal year)



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

Public School Transportation Fund & the CDE-40 (continued)

- A charter school with eligible expenditures must work with their authorizing district; individual schools cannot submit independent claims
- A BOCES with eligible expenditures must work with their member districts; BOCES cannot submit independent claims

Official Mileage Count Date for FY 2023-24 and FY 2024-25

The Official Mileage Count Date for FY 2023-24 was:

Monday, October 2, 2023

October						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

The Official Mileage Count Date for FY 2024-25 will be:

Tuesday, October 1, 2024

October						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



Official Mileage Count Date Scenarios

- If the official mileage count date does not fall on a scheduled student contact day when bus routes run (such as 4-day/week districts), the district or school should include scheduled count date day route mileage for any route that was established as of the official mileage count date.
- If a district requests (and is granted) an alternative pupil enrollment count date for the funded pupil count, then the Official Mileage count date will be the same day as the new alternative date.

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:
 - Sunday, September 15th: Form data must be submitted electronically via the CDE website—
No extensions will be granted
 - NOTE: Since the 15th falls on a Sunday, it is strongly encouraged that the submission is completed **prior to the Friday the 13th** in order to allow time for questions to be answered and submission issues to be resolved prior to the deadline.
 - Friday, November 15th: First fund payments are made on or before this date to the districts

September						
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					

October						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
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



- As online CDE-40 forms and supporting documentation are submitted by districts to CDE, staff from the School Finance and School Auditing Offices conduct risk assessments/high-level reviews to confirm that the uploaded documentation supports the data values reported in the electronic claim form.
- During the assessments/review, if errors are found and/or required documentation is missing, CDE staff will contact the district's listed CDE-40 contact (as noted on the online form) for follow-up information.
- Districts should be prepared to provide additional information and documentation as part of the assessments/reviews, as requested, through **Tuesday, October 29**.
 - In order to meet the November 15th deadline for the first fund payments, CDE will submit payment requests to accounting by November 1st.
 - If all identified issues and concerns are addressed on or before October 29 by the district's CDE-40 contact, then no further audit of the information submitted and used to determine the district's reimbursement will be conducted.

Resources

Prior Year's High-Level Results

- Prior to starting on the current year's submission, your district should check to see if a high-level review was completed for last year's submission. If so, use the results as a starting point/resource.
- If you need a copy of last year's high-level results, contact the [School Auditing Office](mailto:audit@cde.state.co.us) at audit@cde.state.co.us.

Sample District Calculation Worksheets

- Over the years, CDE has provided several sample calculation worksheets districts can use to assist them in determining the amounts that should be reported on the CDE-40.
- CDE recommends the optional sample worksheet currently posted to the [Transportation Funding page](#)

Transportation Funding

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

- [General Instructions and Guidelines Fiscal Year 2023-24 \(DOC\)](#)
- [Audit Resource Guide \(UPDATED 06/27/24\) \(PDF\)](#) with detailed instructions, including required supporting audit documentation descriptions
- [CDE-40 Example Online Form Fiscal Year 2023-24 \(DOC\)](#) (do not submit this form to CDE)

Rules and Resources

- [Rules for the Administration of the Public School Transportation Fund](#)
- [Entitlement and Payment Worksheet Fiscal Year 2023-24 \(DOC\)](#)
- [Line 5: Capital Outlay Depreciation Fiscal Year 2023-24 \(XLS\)](#) (for districts contracting for transportation)
- [Fiscal Year 2023-24 Advance \(XLS\)](#)

Log In

- [Local Access Manager: Assistance Request Form](#): The purpose of this form is to request assistance from the Local Access Managers assigned to your organization to create a Log in to complete the submission process.

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

Calculation Worksheets

- [Sample CDE-40 Calculation Worksheet \(XLS\) \(UPDATED 06/21/24\)](#)
- [Sample Alternative Split Calendar Calculation Worksheet \(XLS\)](#)

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Office of Grants Program Administration
School Nutrition Unit
School Transportation Unit
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Financial information on schools and districts throughout Colorado. [Learn more about financial transparency.](#)

Financial Transparency

District Work Paper(s)



- Districts should use a work paper format that complements their processes and approach for arriving at the numbers reported in the CDE-40 data submission
- If a district chooses to use an optional sample worksheet provided by CDE, **the district is responsible for ensuring proper use**
- These optional sample worksheets are NOT required
- The optional sample worksheet, and the instructional video series, are made available as tools with the expectation that district staff will understand them thoroughly before submitting data based on the worksheet



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

Effective July 1, 2024

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



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Table of Data Fields and Associated Documentation (PDF Page 6)

CDE-40 Data Field	Required supporting documentation	Optional ("as-needed") supporting documentation
Line 1: Total current operating expenditures for pupil transportation	<ul style="list-style-type: none"> R1 [District calculation.xlsx or pdf] Current operating expenditures calculation R2 [Summary GL.xlsx] Summary general ledger R3 [Detail GL.xlsx] Detail general ledger R4 [Vehicle Ins.xlsx or pdf] Vehicle insurance premiums 	<ul style="list-style-type: none"> O1 [Contract invoices.pdf] District-contracted transportation invoices O1 [Commercial invoices.pdf] Commercial transportation vendor invoices O2 [Parent invoices.pdf] Parent contract expenses O3 [Property Ins.xlsx or pdf] Physical building/property insurance premiums O4 [Workercomp.xlsx or pdf] Workers' Compensation insurance premiums O5 [Utilities.xlsx or pdf] Utility invoices O6 [Support.xlsx] Support Costs O7 [Unemploy.xlsx or pdf] Unemployment insurance premiums
Line 2: Mileage scheduled for regular pupil transportation on the mileage count date	<ul style="list-style-type: none"> R5 [Countday.xlsx] Scheduled count day mileage 	n/a
Line 3: Days school was in session	<ul style="list-style-type: none"> R6 [Calendar.pdf] Calendar(s) 	n/a
Line 4: Number of days for which room and board were paid for pupils in lieu of transportation	n/a	n/a
Line 5: 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) Capital Outlay Depreciation Schedule
Line 6: Number of pupils who were scheduled to be transported to and from public schools on the mileage count date	n/a	n/a
Line 7: Total actual miles traveled for activity trips, field trips, athletic trips, etc.	<ul style="list-style-type: none"> R7 [Totalmileage.xlsx] Total vehicle mileage 	n/a
Line 8: Total actual miles traveled for any purpose by pupil transportation vehicles	<ul style="list-style-type: none"> R7 [Totalmileage.xlsx] Total vehicle mileage 	n/a



Required Audit Documentation (PDF pages 20, 21 and 22)



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. Districts should use the specified file name convention when uploading files. Required supporting audit documentation includes:

R1 [District_calculation.xlsx]

Total current operating expenditures calculation

This summary document shows the district's method used to support the amounts submitted on Lines 1, 2, 3, 7, and 8. Districts may choose to use the optional [Sample CDE-40 Calculation worksheet](#) provided by CDE, located on the Transportation Funding website. 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).

For additional information on how to utilize the calculation worksheet, refer to [The Transportation CDE-40 Step-by-Step Video Series](#) located on the Transportation Funding website.

R2 [Summary_GL.xlsx]

Summary general ledger

This should include program codes between 2700 and 2799. If distinct salary and/or benefit accounts are used to track route and activity drivers, specify the accounts being used for route versus activity expenditures.

R3 [Detail_GL.xlsx]

Detail general ledger

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

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



R4 [Vehicle_Ins.xlsx or pdf]

Vehicle insurance premiums

Provide a listing of vehicles used exclusively, or partially, for pupil transportation and their corresponding annual premium amounts.

- 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 in whole or part to provide pupil transportation.
 - Premiums associated with vehicles utilized solely for another purpose (e.g., maintenance, administration, etc.) are not allowable.
- If a district participates in a BOCES-like insurance pool or is self-insured, provide specific backup of prorated insurance pool contributions *equivalent to commercial insurance premiums*. A district may include the equivalent commercial insurance premium value of a self-insurance program contribution, prorated to reflect the pupil transportation insurance costs. The prorated equivalent insurance premium must exclude any prorated liability claims incurred and paid by the district.

R5 [Countday.xlsx]

Scheduled Count Day Mileage

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

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

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

If appropriate, this documentation may include a [split calendar](#) calculation. A template for split calendar calculations can be found in the sample worksheet available on the [CDE Transportation Funding website](#).

R6 [Calendar.pdf]

Calendar(s)

Calendars or other documentation showing the days in which each route was actually run during the school year must be provided. If using a district calendar, the calendar must clearly show which days routes were run. If using a split calendar calculation, each calendar should clearly note which routes transported students on the noted days.

- Snow days and other days on which no scheduled routes were run should be clearly indicated on each calendar.



R7 [Totalmileage.xlsx]

Total Vehicle Mileage

Total vehicle mileage includes a mileage breakdown by vehicle and purpose. Districts must provide beginning and ending odometer reading for all vehicles whose expenditures are tracked in the program codes between 2700 and 2799. For each vehicle, mileage should be classified as route, activity, or non-pupil mileage (if possible). A template for reporting yearly mileage can be found in the sample worksheet available on the [CDE Transportation Funding website](#).



Optional Audit Documentation (PDF pages 23, 24 and 25)



Optional ("As-Needed") Audit Documentation

O1 [Contract_invoices.pdf]

District-contracted transportation invoices

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

O1 [Commercial_invoices.pdf]

Commercial transportation vendor invoices

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

O2 [Parent_invoices.pdf]

Parent contract expenses

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

For more information on parent mileage considerations, refer to the following:

- [Expenditures](#)
- [Scheduled count day mileage](#)
 - [Split calendar calculations](#)
- [Total mileage](#)

O3 [Property_ins.xlsx or pdf]

Physical building/property insurance premiums

Provide a listing of buildings used exclusively, or partially, for pupil transportation and their corresponding annual premium amounts.

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



O4 [Workercomp.xlsx or pdf]

Workers' compensation insurance premiums

Provide the workers' compensation premium breakdown.

- Workers' compensation premiums are the gross transportation employee premiums, divided by the gross all-employee premiums, multiplied by the net all-employee annual premium.
- Typically, the premium provided for classes of employees (e.g., board members, colleges/school classes, and drivers) is the total premium before adjustments for experience adjustments, modifications, and credits. Expenditure claims should be adjusted to reflect actual premiums paid for transportation staff after accounting for these modifiers.
- Note that liability claims incurred and paid in providing pupil transportation, including worker's compensation claims are non-allowable costs.

O5 [Utilities.pdf]

Utility invoices

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

O6 [Support.xlsx]

Support Costs

In the event that the district has employees who directly support pupil transportation, but are not paid within the program codes between 2700 and 2799, (e.g., administrative staff, business managers, etc.), the district may claim a portion of these 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. In general:

- Allowable hours attributable to pupil 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 (whose salary and benefits are not reported 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 directly 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.

A [Sample CDE-40 Calculation worksheet](#) can be used to help calculate appropriate Support Cost expenditures.



O7 [Unemploy.xlsx or pdf]

Unemployment insurance premiums

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



Preparing for Audit Video

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

Pre-recorded General Trainings

Preparing for Audit

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

Syncplicity Training

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

Preparing Audit Documentation for the Transportation CDE-40

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

Transportation CDE-40 Step-by-Step Video Series

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

Duplicate Count Process Overview

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

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

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

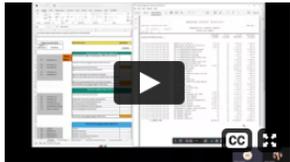
These short videos are designed to introduce key concepts regarding the CDE-40 data submission, walk transportation staff through the optional sample calculation worksheet created by CDE, and demonstrate submitting the CDE-40 form and accompanying documentation.



Introduction to the CDE-40

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

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



Expenses Within Program 2700

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

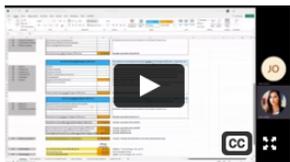
- Identify common direct, prorated, and non-allowable expenditures in the Program 2700 series of accounts
- Exclude the non-pupil transportation portion of utilities (or other shared expenses) paid from the Program 2700 series of accounts
- Exclude non-allowable expenses such as capital expenditures



Yearly Mileage

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

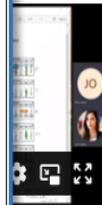
- Categorize total yearly mileage as route, activity, or administrative
- Reclassify maintenance miles based on the primary use of the vehicle
- Check that the data was entered correctly
- Identify how the yearly mileage affects the reimbursable percentage of expenditures



Expenses Paid Outside of Program 2700

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

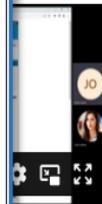
- Identify the allowable premiums for property and vehicle insurance
- Calculate the allowable premium for worker's compensation insurance
- Calculate the allowable support costs for non-transportation staff who assist with transportation operations



Count Day Mileage (00:08:19)

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

- Identify allowable routes scheduled as of count day
- Conduct a split calendar calculation when different routes run a different number of transportation days over the course of the year



Submitting the Transportation CDE-40 Data and Documents (00:09:50)

This video covers the process for submitting the CDE-40 form and all associated support documentation. After watching this video, you should be able to:

- Copy the required numbers from the completed example worksheet to the online submission form
- Label and upload the supporting documentation
- Complete the certification and submission



BONUS TOPIC: Parent Mileage Reimbursement (00:14:54)

This bonus video covers the allowable costs and count day mileage for districts that reimburse parents for transporting students to and from school. After watching this video, you should be able to:

- Determine whether a household is eligible to be included in the calculation of count day scheduled route mileage
- Determine the appropriate route mileage and days transported for each household based on a variety of document types
- Identify parent mileage reimbursement amounts to be included in direct costs

- **Introduction to the CDE-40 (00:13:50)**
- **Expenses Within Program 2700 (00:13:40)**
- **Yearly Mileage (00:08:55)**
- **Expenses Paid Outside of Program 2700 (00:12:02)**
- **Count Day Mileage (00:08:19)**
- **Submitting the Transportation CDE-40 Data and Documents (00:09:50)**
- **BONUS TOPIC: Parent Mileage Reimbursement (00:14:54)**

Submitting CDE-40 Data and Uploading Supporting Documentation

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

Transportation CDE-40 Claim Form



The CDE-40 data collection includes 8 data points:

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

Documentation supporting the amounts claimed must be uploaded for all 22 fields except lines 4 and 6.



Transportation CDE-40—Electronic Submission Form

Reimbursement Claims for Entitlement Period July 1, 2023 - June 30, 2024

CDE40 Transportation Reimbursement Information needs to be completed and submitted by September 15, 2024(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 *

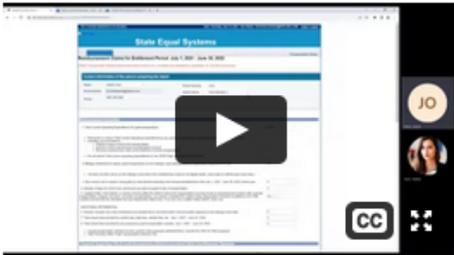
- (Includes all miles driven on the mileage count date when establishing routes for all eligible pupils. Same date as official pupil count date.)

3. Days school was in session and pupils (or instructional materials) were transported/delivered in the July 1, 2023 - June 30, 2024 school year. *

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

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

ADDITIONAL INFORMATION



Submitting the Transportation CDE-40 Data and Documents

This video covers the process for submitting the CDE-40 form and all associated support documentation. After watching this video, you should be able to:

- Copy the required numbers from the completed example worksheet to the online submission form
- Label and upload the supporting documentation
- Complete the certification and submission

Transportation CDE-40—Electronic Submission Form (slide 2)

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

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

For information about required audit documentation, please visit the

[Transportation Audit Resource Guide](#)

Uploaded files (Max Size: 20MB)

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

Total Current Operating Expenditures (Line 1)

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

Scheduled Count Day Miles (Line 2)

- R5 Scheduled Count Day Mileage [Countday]

Days Transported (Line 3)

- R6 Calendar(s) [Calendar]

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

- R7 Total Vehicle Mileage [Totalmileage]

Additional Documentation (up to 3 and optional)

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

Upload on file select

File(s) Uploaded:

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



Transportation CDE-40—Documentation Upload

- Ensure that the uploaded documentation has the correct naming conventions

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]
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- R3 Detail general ledger [Detail_GL]
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- O4 Did the district include costs for workers' compensation? Yes No
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- O6 Did the district include support costs? Yes No
- O7 Did the district include unemployment insurance premiums? Yes No

Scheduled Count Day Miles (Line 2)

- R5 Scheduled Count Day Mileage [Countday]

Days Transported (Line 3)

- R6 Calendar(s) [Calendar]

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

- R7 Total Vehicle Mileage [Totalmileage]



Transportation CDE-40—Submitting the Electronic Form

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

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

[Save/Electronic Signature](#) [Print All CDE40 Forms](#)

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

- Before submitting your district's CDE-40 claim form, it's recommended that you compare your district's current year Lines 1 through 8 with its prior year's Lines 1 through 8.
- If any data field amount has changed significantly, the district is encouraged to determine what has contributed to the change(s).
 - For instance, if your district's scheduled count day mileage has shifted up or down significantly, you should determine why. Possibilities might include:
 - Your district had scheduled and documented parent mileage during the current year, but not during the prior year
 - Your district added two new routes
 - Your district is now transporting a student to an out of district school
 - Etc.
 - If the district identifies significant changes, it would be helpful to include a note on the district calculation worksheet providing a brief explanation of the change.

Calculating the Amounts Reported on the CDE-40

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

Information Gathering to Determine Approach

- Determine which accounts track expenses for district vehicles.
 - Examples:
 - Costs for all pupil vehicles are in the Program 2700 series, and costs for non-pupil vehicles are in the Program 2600 series.
 - Costs for all vehicles irrespective of what they are utilized for are in the Program 2700 series
 - Regardless of the type of vehicle, if a pupil is transported utilizing the vehicle it should be considered a pupil vehicle for this purpose.
 - Example: The superintendent's SUV that transports for athletics on occasion.

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

- All claimed amounts on the district's calculation worksheet and the CDE-40 claim form should have corresponding documentation uploaded to support them.
- 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"
 - 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
 - Example: The district should be prepared, upon request, to provide documentation to support total activity miles

Expenditures



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

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

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

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

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 employees who directly support pupil transportation (i.e., support costs)
- Fuel, oil, and other supplies for pupil transportation and support
- Repairs and maintenance for pupil transportation vehicles, equipment, and facilities
- Utilities for pupil transportation facilities
- Insurance premiums (vehicle, property, workers' compensation, etc.)
- Contract transportation services (less capital outlay exclusion)
 - Transportation vendors
 - Public transportation—bus passes
 - Parent Mileage Reimbursement

What is the Program 2700 Series of Accounts?

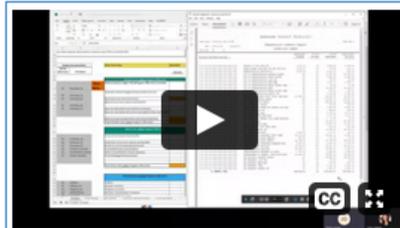
- “**Program 2700**” includes programs **2700—2799**
- The full School Finance Chart of Accounts is available at: <http://www.cde.state.co.us/cdefinance/sfcoa>
- This series of accounts is designated for tracking pupil transportation expenditures – including most Transportation CDE-40 expenditures



Expenditures Tracked within Program 2700

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

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



Expenses Within Program 2700

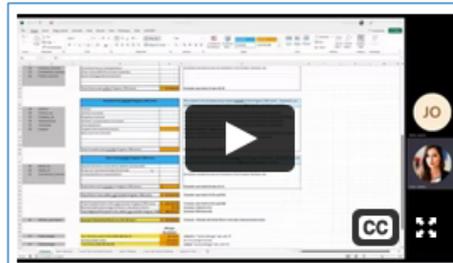
This video is the beginning of the step-by-step directions for completing the example calculation worksheet provided by CDE. Download the example worksheet to follow along here: [Sample CDE-40 Calculation Worksheet \(XLS\)](#) After watching this video, you should be able to:

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

Expenditures Often Tracked Outside of Program 2700

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

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



Expenses Paid Outside of Program 2700

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

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

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, Line 5.

In addition:

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

Parent Mileage Reimbursement

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

Line 1 - Expenditures

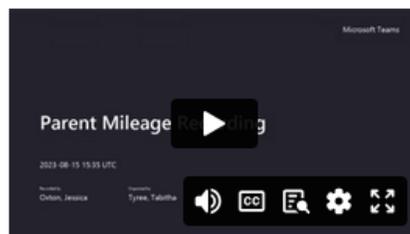
- Include the parent mileage reimbursements (for the route transportation) as direct costs

Line 2 – Scheduled Count Day Miles

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

Line 8 – Total Yearly Pupil Miles

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



BONUS TOPIC: Parent Mileage Reimbursement (00:14:54)

This bonus video covers the allowable costs and count day mileage for districts that reimburse parents for transporting students to and from school. After watching this video, you should be able to:

- Determine whether a household is eligible to be included in the calculation of count day scheduled route mileage
- Determine the appropriate route mileage and days transported for each household based on a variety of document types
- Identify parent mileage reimbursement amounts to be included in direct costs

Non-Allowable Expenditures—Examples

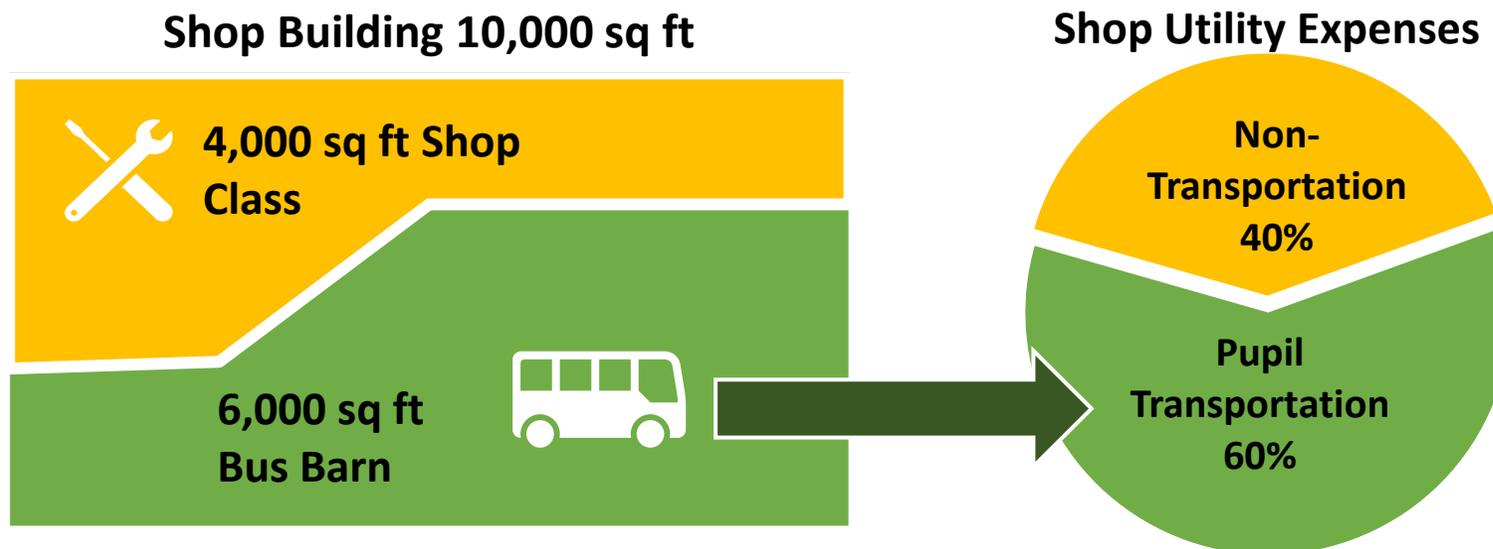
- For purposes of the CDE-40, “capital outlay” refers to expenditures in excess of \$1,000 with a useful life of more than one year
 - Vehicle repairs to the original condition of the vehicle are allowable even if the amount is above \$1,000 (unless the repair was reimbursed by insurance)
- Purchase,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

Non-Allowable Expenditures—Examples (continued)

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

Shared Expenditures

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



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

- Summer school and pre-school programs
- Non-district contracts leasing out district vehicles for non-district use
- Other school districts or through contracts to furnish pupil transportation
- From federal sources for pupil transportation





Do **not** reduce current operating expenditures for the following:

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

Review the [Transportation CDE-40 Audit Resource Guide](#) for details.

Yearly Mileage and the Reimbursable Percentage

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

The primary purpose of the yearly mileage is to determine the reimbursable percentage applied to prorated costs

- Example: If 75% of the yearly mileage is route mileage, 75% of the comingled pupil transportation expenses are assumed to be route expenses

Determine which vehicles have expenditures (fuel, maintenance, repairs, etc.) in Program 2700

- This will vary by district, and may include vehicles used exclusively for pupil transportation, multi-purpose vehicles, and/or vehicles used for non-pupil transportation purposes only
 - Administrative/non-pupil mileage is used as a mechanism to exclude non-pupil costs from comingled accounts (28 cents/mile)

Yearly Mileage for Each Reported Vehicle

- Total vehicle miles (odometer readings) should equal total district miles (miles by classification- route, activity, admin)
 - Beginning Odometer Readings (7/1)
 - Should match ending odometer readings (6/30) from the prior year
 - Ending Odometer Readings (6/30 of current year)
- Generally, district miles should be able to be collapsed into three categories:
 - Route
 - Activity
 - Non-Pupil/Administrative
 - For Buses Only: Generally, non-pupil mileage associated should be classified based on the primary use of the bus (i.e., route or activity)
 - Example: Bus 100 has 1,000 route miles, 500 activity miles and 150 non-pupil miles. The 150 non-pupil miles should be classified to route as it was the primary use of the vehicle.
 - Exceptions may include, but are not limited to mileage associated with:
 - Transporting district staff to conferences, retreats
 - Mileage attributed to buses that are leased out during the summer

Sample Worksheet- "Yearly Mileage" Tab



District internal vehicle ID/fleet number	Vehicle Type (e.g., Bus, car, suburban, truck, tow truck)	Vehicle primary use (e.g., Route, Activity, Maintenance, administrative)	Beginning Year Odometer Reading (July 1st)	Ending Year Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Pupil Transportation Miles				Total Pupil Miles (calculation)	Non-Pupil Miles (Administrative, etc.)	Total District Miles (calculation)	Comments	Tie Out Equa
						Route Miles	Route buses maintenance and training miles (if not included in route miles)	Activity Miles	Activity buses maintenance miles (if not included in activity miles)					
					-					-				
					-					-				
					-					-				
					-					-				
					-					-				
					-					-				

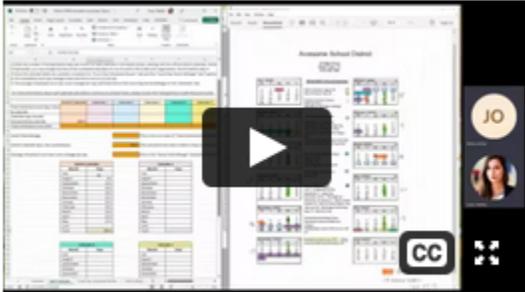


Count Day Scheduled Route Mileage

Scheduled Count Day Route Mileage



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



Count Day Mileage

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

- Identify allowable routes scheduled as of count day
- Conduct a split calendar calculation when different routes run a different number of transportation days over the course of the year

Scheduled Count Day Mileage: Helpful Hints/Reminders

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

Split Calendar Calculation

If district or school has at least one route that transports students for a different number of total days (+/- 3) compared to other routes, the district or school will need to use a split calendar calculation to determine the average number of scheduled count day route miles based on the district or school calendar.

- Example: District has 154 school days. Route for BOCES transports 150 days. This is 4 days less than the district calendar. A split calendar is needed.
- Example: District has 154 school days. Route for SPIN transports 156 days. This is 2 days more than the district calendar. A split calendar is not needed.
- If a split calendar is needed, documentation will need to be provided evidencing the number of days transported for the relevant routes.



Split Calendar Calculation (continued)

In the example below, the district had 4 routes.

- Each route transported students a different number of days.
- The district had a total of 168 student contact days as evidenced by their district calendar; however, no route transported students that many days.
- All scheduled mileage is added together and divided by the number of district calendar days to arrive at the Average number of Scheduled Miles per Day (Line 2).

	A	B	C	D	E	F	G	H	I	J
1	20XX Split Calendar Calculation									
2	Total Student Contact Days per Calendar (CDE-40; Line 3)	168.00	(number of days in which students are 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 (CDE-40; Line 2)	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		-						

Transportation Funding

CDE-40 Transportation Reimbursement Claim Information and Procedures

Documentation

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

Log In

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

Rules and Resources

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

Calculation Worksheets

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

Log in to CDE-40 Online Form



Charter Schools Seeking Reimbursement

Charter Schools Seeking Reimbursement

- Only districts can submit a Transportation CDE-40 claim form and receive direct reimbursement payment from CDE for this purpose.
- If the charter school is seeking reimbursement for pupil transportation purposes, charter school information must be included in the District's CDE-40 claim submission.
- The district and charter school will need to work together to determine how much of the overall reimbursement that the district receives from CDE via the CDE-40 claim form should be passed through to the charter school.

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

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

District Steps (to incorporate Charter School expenditures and mileage)

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

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

Status Update: 2023/24 Transportation CDE-40 collection

179 Districts/CSI

- 5 district has opted out
- 11 districts have submitted
 - 7 submission reviews completed
 - 4 submissions reviews in progress

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

School Finance Division

- Yolanda Lucero, Finance Data Coordinator lucero_y@cde.state.co.us
- Kelly Wiedemer, Fiscal Data Analyst wiedemer_k@cde.state.co.us

School Auditing Office

- audit@cde.state.co.us
- Rebecca McRee, Audit Manager mcree_r@cde.state.co.us
- Tabitha Tyree, Auditor tyree_t@cde.state.co.us

Questions?