

**Colorado State Board of Education  
Department of Education**

1 CCR 301-14

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Statutory Authority: Article 51, Title 22, CRS as amended.

**Rules for  
the Administration of  
the Public School Transportation Fund**

**2251-R-1.00 Definition of Terms**

- 1.01 “Capital Outlay” means an expenditure in excess of \$1000 and with a useful life of more than one year, for pupil transportation vehicles or facilities.
- 1.02 “Department” means the Colorado Department of Education.
- 1.03 “District” means any public school district organized under the laws of Colorado, except a junior college district.
- 1.04 “Local Board of Education” means the board of education of a district.
- 1.05 “Pupil” means a person under age 21 as of the official mileage count date who, except for a participant in the “high school fast track” program pursuant to Article 34 of Title 22, CRS, has not met the graduation requirements of his/her district as of the official mileage count date.
- 1.06 “Pupil Transportation Vehicle” means any vehicle used in whole or in part for the purpose of providing pupil transportation.
- 1.07 “State Board” means the Colorado State Board of Education.

**2251-R-2.00 General**

- 2.01 The rules for the administration of the public school transportation fund shall pertain to all districts which provide directly, or contract for, pupil transportation. The Commissioner of Education may grant variances to any or all of these rules for the administration of the public school transportation fund.
- 2.02 The Department shall prepare necessary forms and appropriate directions related thereto, which a district shall use to provide the data required by the Department to meet its responsibilities relating to the administration of the public school transportation fund.

- 2.02(1) A district annually shall submit a form CDE-40 no later than August 15.

**2251-R-3.00 Official Mileage Count Date**

- 3.01 The official mileage count date is October 1, except as provided below.
  - 3.01(1) If the official mileage count date is on a Saturday, the official mileage count date for all districts except those on a Monday-Thursday four-day week shall be the preceding Friday, September 30.
  - 3.01(2) If the official mileage count date is on a Saturday, the official mileage count date for all districts on a Monday-Thursday four-day week shall be the preceding Thursday, September 29.
  - 3.01(3) If the official mileage count date is on a Sunday, the official mileage count date for all districts except those on a Tuesday-Friday four-day week shall be the following Monday, October 2.
  - 3.01(4) If the official mileage count date is on a Sunday, the official mileage count date for all districts on a Tuesday-Friday four-day week shall be the following Tuesday, October 3.
  - 3.01(5) Determination of the official mileage count date is not affected by a district decision to not have a school day on the official mileage count date as defined above.

**2251-R-4.00 Current Operating Expenditures**

- 4.01 The term “current operating expenditures” means actual expenditures, not including encumbrances, incurred during the entitlement period by a district in transporting pupils from home to school, school to school, and school to home, both in state and to and from an adjoining state.
  - 4.01(1) A district shall include employment costs of pupil transportation vehicle drivers including Public Employee’s Retirement Association (PERA) and/or other retirement plan costs, and health and other fringe benefits.
  - 4.01(2) A district shall include employment costs of personnel paid exclusively for pupil transportation supervision and support services, including Public Employee’s Retirement Association (PERA) and/or other retirement plan costs, and health and other fringe benefits.
  - 4.01(3) A district shall include a percentage of employment costs of personnel with non-pupil transportation responsibilities as well as specific pupil transportation responsibilities, including Public Employee’s Retirement Association (PERA) and/or other retirement plan costs, and health and other fringe benefits.
  - 4.01(4) A district shall include expenditures for professional development directly related to pupil transportation.

- 4.01(4)(a) A district may include expenditures directly related to the cost of attending annual state or national school transportation workshops or conferences, including registration fees and related travel expenses.
- 4.01(4)(b) A district shall not include expenditures for awards banquets or ceremonies or other types of employee recognition.
- 4.01(4)(c) A district shall not include expenditures for workshops or conferences related to advertising or other non-pupil transportation topics.
- 4.01(5) A district shall include insurance premiums related to pupil transportation and prorated insurance pool contributions equivalent to commercial insurance premiums. In addition, a district may include the equivalent commercial insurance premium value of a self-insurance program contribution prorated to reflect the pupil transportation insurance costs. A district may include the net cost of self-insured repairs and self-insured replacement.
- 4.01(6) If a school district contracts to furnish transportation for another school district, the district furnishing the transportation shall include operation expenses.
- 4.01(7) A district shall include costs of contracts with independent contractors providing pupil transportation less a calculated amount for capital outlay.
  - 4.01(7)(a) The department shall base its calculation of the capital outlay amount on the contractor's acquisition cost of pupil transportation vehicles less than ten years old and on the percentage of total vehicle use attributable to the district.
- 4.01(8) A district shall include costs of contracts with commercial transportation carriers subject to the cost of federal regulations, title 49, parts 390 to 397, or successor regulations thereto to provide pupil transportation pursuant to section 22-51-104(c), CRS.
  - 4.01(8)(a) The department shall calculate the portion of this contract to be included in the current operating expenditures pursuant to section 22-51-104(1)(c).
- 4.01(9) A district shall include reimbursements to pupils who use public transportation services pursuant to section 22-51-102(1)(a), CRS.
- 4.01(10) A district shall include payments to other school districts for the purpose of furnishing pupil transportation.
- 4.01(11) A district shall include payments to district-approved persons for providing pupil transportation due to the absence of a district-approved established bus route. The total reimbursement entitlement attributable to district approved persons shall not exceed the amount actually paid to district-approved persons.

- 4.01(11)(a) A district-approved person shall not be considered an independent contractor if he/she transports only him/herself or members of his/her immediate family to or from school, or between schools.
- 4.01(12) A district shall include fuel and oil for pupil transportation vehicles.
- 4.01(13) A district shall include costs of supplies, materials, and other expendable non-capital outlay items utilized by the district in direct support of pupil transportation services.
- 4.01(14) A district shall include repair and maintenance costs of a pupil transportation vehicle only to the extent of restoration to original condition and/or mandatory condition.
- 4.01(15) A district shall include repair and maintenance costs of equipment and facilities used for pupil transportation only to the extent of restoration to original condition.
- 4.01(16) A district shall include the cost of the following types of additions or alterations to pupil transportation vehicles.
1. manual transmission to automatic transmission
  2. gas engine to diesel engine or alternative fuel
  3. reflective tape on the outside of vehicle
  4. electro-magnetic or hydraulic retarder
  5. heated mirrors
  6. engine compartment noise reduction package (diesel engine in front engine transit only)
  7. driver seat belt to current standards (locking retractor type)
  8. air brake drying system
  9. mirror system to provide a seated driver an unobstructed view of the front and front sides of a bus
  10. wheelchair lifts and other special modifications which are necessary to equip a school bus in order to transport children with disabilities
  11. automatic tire chains
  12. video surveillance cameras
  13. other additions or alterations with prior written approval by the department which increase efficiency and safety or are necessary to meet minimum standards.
- 4.01(16)(a) A district shall own any pupil transportation vehicle to be added to or altered for a minimum of three years in order for the costs of additions or alterations to be reimbursable.
- 4.01(16)(b) A district shall request and receive from the department prior written approval of additions or alterations to a pupil transportation vehicle not specifically listed in rule 4.01(16) in order for the cost to be reimbursable. The Department may request necessary information from the district for use in making a determination for approval or disapproval.
- 4.01(16)(c) The Department shall inform a district in writing of approvals and disapprovals of reimbursable additions and alterations to vehicles.

- 4.01(16)(d) A district shall retain the written approval provided by the Department for a specific addition or alteration to a pupil transportation vehicle with the other records substantiating the reimbursement claim of the district for five years or until an audit by the department, whichever occurs first.
- 4.01(17) A district shall not include expenditures, including rent, lease or lease purchase, for all capital outlay items except those additions and alterations to vehicles specifically listed in rule 4.01(16).
- 4.01(18) A district shall not include expenditures for school field trips, extracurricular trips, or athletic trips.
- 4.01(19) A district shall not include liability claims incurred and paid by the district associated with providing pupil transportation.
- 4.01(20) A district shall not include expenditures relating to any district vehicle not used for the specific purpose of pupil transportation.
  - 4.01(20)(a) A district shall not include expenditures relating to elderly transportation services.
  - 4.01(20)(b) A district shall not include expenditures relating to recreational district transportation services.
  - 4.01(20)(c) A district shall not include expenditures relating to advertising.
- 4.01(21) A district shall not include any other expenditure not specifically identified above in 4.01.

**2251-R-5.00 Revenues Received Through the Operation of the Pupil Transportation Program**

- 5.01 A district shall reduce its reported current operating expenditures by the amount of summer school and pre-school program revenues received for pupil transportation.
- 5.02 A district shall reduce its reported current operating expenditures by the amount of revenues received from other school districts through contracts to furnish pupil transportation.
- 5.03 A district shall reduce its reported current operating expenditures by the amount of revenues received from federal sources for pupil transportation.
- 5.04 Since a district does not include expenditures resulting from non-pupil transportation activities per rule 4.01(20), a district shall not reduce its reported current operating expenditures by the amount of revenues received for non-pupil transportation activities.
  - 5.04(1) A district shall not reduce its reported current operating expenditures by the amount of revenues received from the elderly for transportation services.

- 5.04(2) A district shall not reduce its reported current operating expenditures by the amount of revenues received from recreational districts for transportation services.
- 5.04(3) A district shall not reduce its reported current operating expenditures by the amount of revenues received for advertising on any transportation vehicles.
- 5.05 A district shall not reduce its reported current operating expenditures by the amount of revenues received from the state public school transportation fund.
- 5.06 A district shall not reduce its reported current operating expenditures by the amount of revenues received from fees imposed and collected for pupil transportation pursuant to a resolution adopted by a local board of education in accordance with the provisions of section 22-32-113(5), CRS.
- 5.07 A district shall not reduce its reported current operating expenditures by the amount of revenues received from a transportation levy approved at an election for the purpose of recovering excess pupil transportation costs pursuant to 22-40-102(1.7), CRS.

**2251-R-6.00 Mileage Count Reporting**

- 6.01 A district shall report its total mileage scheduled to be traveled by pupil transportation vehicles on the official mileage count date in transporting all pupils enrolled in its schools.
  - 6.01(1) A district shall report scheduled mileage to and from a pupil's legal residence and school in which the pupil is enrolled, both in-state and to and from an adjoining state.
  - 6.01(2) A district shall report scheduled mileage to and from a pupil's legal residence and school in which the pupil is enrolled, including mileage for loaded and unloaded pupil transportation vehicles.
  - 6.01(3) A district shall report scheduled mileage between two or more schools in which pupils are regularly enrolled and which pupils are required to attend as a part of their scheduled programs.
  - 6.01(4) A district shall report actual mileage traveled by a district approved person due to the absence of a district-approved established bus route, if the district reimburses said district-approved person for such pupil transportation services.
- 6.02 A district shall report its total scheduled miles as defined above if the district operates a year-round school calendar at a school or schools within the district. The mileage count for year-round schools shall include only unique routes that are traveled specifically for the year-round program.
- 6.03 A district paying another district for pupil transportation services shall report miles traveled by the district providing the pupil transportation services.
- 6.04 A district shall not include in its reported scheduled mileage miles traveled for the purpose of providing pupil transportation for the pupils of another district.

- 6.05 A district shall not include in its reported scheduled mileage miles traveled for school field trips, extracurricular trips, or athletic trips.
- 6.06 A district shall not include in its reported scheduled mileage miles traveled in trips which are not for the purpose of transporting pupils from home to school, school to school, or school to home.
  - 6.06(1) A district shall not include in its reported scheduled mileage miles traveled for transportation services for the elderly.
  - 6.06(2) A district shall not include in its reported scheduled mileage miles traveled for transportation services for recreational districts.
- 6.07 A district shall not include in its reported scheduled mileage miles traveled by pupil transportation support and service vehicles.

**2251-R-7.00 Certifications by Local Boards of Education**

- 7.01 A district desiring reimbursement under the Public School Transportation Fund for any entitlement period shall report to the department all required information.
  - 7.01(1) A district shall report current operating expenditures as defined in 2251-R-4.00 and 2251-R-5.00 of these rules.
  - 7.01(2) A district shall report total scheduled mileage as defined in 2251-R-6.00 of these rules.
  - 7.01(3) A district shall report the total pupil miles for summer migrant education programs.
  - 7.01(4) A district shall report the number of days of school that pupils are actually transported.
  - 7.01(5) A district shall report the number of days of school that pupils are actually transported for year-round school programs.
  - 7.01(6) A district shall report the number of days for which a boarding allowance is paid for pupils in lieu of transportation.
  - 7.01(7) A district shall report the number of pupils scheduled to be transported on the official mileage count date.
  - 7.01(8) A district shall report the total cost of a contract pursuant to rule 4.01(7) for the purposes of providing pupil transportation.
  - 7.01(9) A district shall report the total cost of a contract with a commercial transportation carrier pursuant to rule 4.01(8) for the purposes of providing pupil transportation.
    - 7.01(9)(a) A district shall report the comparable district cost of providing pupil transportation in the absence of a contract with a commercial transportation carrier.

- 7.01(10) A district shall report the total actual miles traveled for school field trips, extracurricular trips, and athletic trips by pupil transportation vehicles.
- 7.01(11) A district shall report the total actual miles traveled for any purpose by all pupil transportation vehicles.
- 7.01(12) A district shall report that the data reported is accurate and that the pupil transportation program has been operated in compliance with all applicable rules of the state board.
- 7.01(13) A district shall report other data as deemed necessary by the department.

### **2251-R-8.00 Documentation**

- 8.01 A district shall maintain and retain appropriate records pertaining to its application for reimbursement for five years or until an audit by the Department has been completed, whichever occurs first.
- 8.02 Documentation shall include appropriate mileage reports and route descriptions as of the official mileage count date which clearly define the routes and show mileage.
- 8.03 Documentation shall include mileage reports for summer migrant education programs.
- 8.04 Documentation shall include appropriate financial records of the district.
- 8.05 Documentation shall support the number of actual miles traveled on the official mileage count date by persons who are reimbursed by the district for furnishing their own district approved transportation.
- 8.06 Documentation shall include the odometer reading taken at the beginning of the entitlement period and taken at the end of the entitlement period and total miles traveled for each pupil transportation vehicle operated during the entitlement period.
- 8.07 Documentation shall include time sheets, work schedules, or other auditable documentation used to support the transportation claim as well as documentation to support allocation methods used to determine the amount of the claim.
- 8.08 Documentation shall include information from independent contractors showing the acquisition cost of vehicles used for pupil transportation and less than ten years old and showing the total value of such contracts.
- 8.09 Documentation shall support total expenditures for public transportation contracts.
- 8.10 Documentation shall support total expenditures for commercial transportation carrier contracts.
- 8.11 Documentation shall support the amount of revenues from sources pursuant to 5.00 of these rules, such as election ballot and board resolution.

- 8.12 Documentation shall include a list of named pupils scheduled to be transported on the official mileage count date and shall be attached to each route description.

**2251-R-9.00 Statement of Basis and Purpose.**

The basis for these rules is found in Article 51 of Title 22, CRS. The state board has the responsibility to establish rules and regulations to implement the provisions of this article.

The purpose of these rules is to:

- Establish regulations and procedures for administration of the public school transportation fund.
- Establish regulations and procedures regarding determination of current operating expenditures, mileage count and revenues received by districts for providing pupil transportation.