



COLORADO

Department of Education

Public Route Transportation CDE-40 Reimbursement Claim Form Resource Guide

Effective July 1, 2025

Submitted to:

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

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



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Statutory Authority

[Colorado Revised Statutes \(CRS\) 22-51](#) offers financial aid to partially reimburse school districts and CSI for operating expenditures incurred while providing pupil route transportation.¹ Statute grants the State Board authority to promulgate rules regarding the administration and enforcement of the Public School Transportation Fund.² The Rules for the Administration of the Public School Transportation Fund (Board Rules) are published in [1 Code of Colorado Regulations \(CCR\) 301-14](#).

You must open your browser to "[Colorado Legal Resources](#)" before clicking any link to a statutory reference.

Guide Overview and Purpose

The purpose of this guide is to provide information to assist districts in the completion of the CDE-40 claim form and to prepare districts for the subsequent review of the submitted data and fund distributions.

This document is not intended to replace state Statute or Board Rules. District staff are encouraged to refer to the Board Rules, as well as to contact the School Finance Unit or School Auditing Office with any questions.

All references to "district" or "school district" includes the CSI, charter schools, charter school collaboratives, charter school networks and BOCES, unless otherwise noted. Each organization is encouraged to review all relevant sections of the Guide, state statute and administrative rules.

For additional information regarding the Public School Transportation Fund, refer to [The Transportation CDE-40 Step-by-Step Video Series](#) located on the Transportation Funding website.

Public School Transportation Fund

Under 1 CCR 301-14, all public school districts that provide pupil transportation, either directly or under a contract, are eligible to receive reimbursement from this fund. Only public school districts and CSI are eligible to submit the CDE-40 form to receive reimbursement. Any BOCES or charter schools seeking reimbursement must work with their authorizing district.

The fund allows districts to be reimbursed for a portion of the expenditures incurred in transporting pupils for [pupil route transportation](#). It does not allow for the inclusion of expenditures associated with pupil activities (i.e., athletics, field trips and extra-curricular activities) or non-pupil transportation.

Reimbursement via the fund on average is between 20 to 23 percent of the district's reported allowable operating expenditures ([Line 1](#)). The total appropriation for the fund for all districts is budgeted by the legislature annually. Once the district's proportional reimbursement is determined, the majority of the reimbursement is made in November and the remaining portion in June.

See [Appendix A](#) for a list of definitions used throughout this document.

¹ CRS 22-51-101

² CRS 22-51-108



CDE-40 Form Process

Submission of the Electronic CDE-40 Form (with supporting documentation): July 1 through September 15

In order for a district to be eligible for Public School Transportation Fund reimbursement, each district must complete the CDE-40 Online Form no later than **September 15**.³ Districts will need to:

- 1) Log into the [CDE-40 Online Form](#).
- 2) Enter values into the required data fields.
- 3) Upload all required supporting documentation, as well as any optional supporting documentation, if applicable.⁴
- 4) Certify that the data reported is accurate and that pupil transportation has been operated in compliance with all applicable rules of the state board.

Required Data Fields and Supporting Documentation

In order to complete the submission process, districts must enter the values for all 8 data fields (Lines 1-8) as described in the [Table](#) below, as well as upload the minimum required supporting documentation to support the amounts entered.

- Data must be entered for each field (**Lines 1-8**.)
- Supporting documentation (**R1** through **R7**) must be uploaded to support the values entered.
 - All districts are required to upload documentation to support **R1** through **R7**.
- If the district answers “Yes” to the inclusion of any “optional” costs, supporting documentation (**O1** through **O7**) must be uploaded, as appropriate.
 - If the district chooses to include the cost, supporting documentation is required.
- Any additional supporting documentation may be uploaded as **A1**, **A2** or **A3**.
 - If your district needs the ability to upload further documentation, please [contact the School Finance Unit](mailto:schoolfinance@cde.state.co.us) at schoolfinance@cde.state.co.us.
- Whenever possible, districts should upload applicable documentation in Excel(.xlsx) format.
- A brief description of each data field and supporting documents can be found in the sections following the table.

Retention Policy for Documentation

Districts must maintain and retain appropriate records pertaining to the application for reimbursement for five years or until an audit/risk assessment has been completed, whichever occurs first.⁵

³ CRS 22-51-105(1); CRS 22-51-107; CCR 301-14 2.01(1)

⁴ CRS 22-51-104(1); CRS 22-51-105(2); CCR 301-14 7.01(12)

⁵ CCR 301-14 8.1



Risk Assessment of Claim Form and Documentation Reviews: July 1 through October 31

As online CDE-40 forms and supporting documentation are submitted by districts to CDE, staff from the School Finance Unit conduct risk assessments and reviews, if needed, to confirm that the uploaded documentation supports the data values reported in the online claim form.

During the risk assessment, 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 requested, through October 31.

All identified issues and concerns must be addressed on or before October 31 by the district's CDE-40 contact. Failure to do so may impact the district's reimbursement.⁶

⁶ CRS 22-51-107



Table of Data Fields and Associated Documentation

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] Total Current Operating Expenditures Calculation • R2 [Summary GL.xlsx] Summary General Ledger • R3 [Detail GL.xlsx] Detail General Ledger • R4 [Vehicle Ins.xlsx or pdf] Vehicle Insurance Premiums 	<ul style="list-style-type: none"> • O1 [Contract invoices.pdf] 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 Premium • Additional Expenditures
Line 2: Mileage scheduled for regular pupil transportation on the mileage count date	• R5 [Countday.xlsx] Scheduled Count Day Mileage	n/a
Line 3: Days school was in session	• 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.	• R7 [Totalmileage.xlsx] Total Vehicle Mileage	n/a
Line 8: Total actual miles traveled for any purpose by pupil transportation vehicles	• R7 [Totalmileage.xlsx] Total Vehicle Mileage	n/a



Description of Data Fields

Line 1: Total Current Operating Expenditures

Total current operating expenditures refer to the actual expenditures, not including encumbrances, incurred during the [entitlement period](#)⁷ by a district transporting pupils (including preschool students) from home to school, school to school, and school to home (i.e., [pupil route transportation](#)).⁸ **Only those expenditures which are attributable to pupil route transportation qualify for reimbursement by the State.**

Below is a recommended step-by-step approach to calculating Line 1, but a district may be able to arrive at the calculated Line 1 by completing the steps in a slightly different order. Note that the optional [CDE-40 Calculation Worksheet](#) could be used in conjunction with the steps below.

Step 1: Determine which accounts have expenditures for pupil transportation

Districts must first identify the accounts that track pupil transportation expenditures. These are typically the [Program 2700+](#) series of accounts. There may be additional possible expenditure accounts and costs associated with pupil transportation, including those that may not be found within the Program 2700+ series (e.g., insurance premiums, utilities, support costs, etc.)

In the event a district has separate fleets for [pupil transportation vehicles](#) and [non-pupil transportation vehicles](#), and all expenditures (fuel, maintenance, repairs, etc.) for these two fleets are tracked separately, the district should ensure that it is only reporting those expenditures/accounts attributed to the pupil transportation fleet.

[See Appendix B for a list of Allowable Expenditures.](#)

Step 2: Exclude or reduce any non-allowable expenditures and revenues

Once the district has identified the pupil transportation expenditures/accounts, the district must determine if any portion of the accounts must be reduced or excluded as the expenditure is not allowed to be claimed as part of current operating expenditures for pupil route transportation, including [non-allowable expenditures](#).

[See Appendix B for a list of Non-Allowable Expenditures.](#)

[Reasonable Cost Per Mile Adjustment](#)

Districts must apply a reasonable cost per mile adjustment for non-pupil transportation mileage incurred on vehicles that had costs within the operating expenditures. The amount will be reduced from the [prorated expenditures](#) prior to the application of the reimbursable percentage. Note that some [non-pupil miles should be reclassified for buses](#) prior to conducting a reasonable cost per mile adjustment.

The district may apply a reasonable cost per mile in order to adjust prorated costs (e.g., fuel, maintenance and repairs) if the [FY25 State Fleet Rate](#) is not utilized.

⁷ CRS 22-51-102(2)

⁸ CRS 22-51-105(1)(a); CCR 301-14 4.00; CCR 301-14 7.01(1)



Non-Buses

The district may use the [FY25 State Fleet Rate](#) for non-bus vehicles of 41 cents per mile. Note that the optional [CDE 40 Calculation Worksheet](#) automatically completes this calculation using the reported non-pupil miles.

Example: A district Suburban which provides both pupil and non-pupil transportation has expenditures (e.g., fuel, maintenance and repair) included in the prorated expenditure accounts. 900 miles were incurred for training and maintenance (non-pupil purposes.) 900 miles times 41 cents per mile is \$369. The district will reduce the \$369 from the total prorated expenditures.

Buses

This is for the circumstance where a non-district entity contracts for a bus; however, the district incurs all costs. The district may use the [FY25 State Fleet Rate](#) for buses of \$1.52 cents per mile.

Examples: loaning the bus to a summer camp, but the district pays for maintenance and does not receive revenue.

Deductions of Revenues

In the event a district receives revenue through the operation of the pupil transportation program, the district must reduce certain reported expenditures. Usually, these revenues offset costs. As such, this reduction should be applied to the prorated costs prior to applying the reimbursable percentage.

The following are revenues that must be reduced from any reported expenditures:

- Revenue received from summer school and summer preschool pupil transportation programs⁹
- Revenue received from other school districts/charter schools through contracts to furnish pupil transportation¹⁰
- Revenue received from federal sources for pupil transportation (grants)¹¹
- Revenue resulting from non-pupil transportation activities¹²
 - Examples: Elderly transportation, advertising on any transportation vehicles, contracting district vehicles to third parties
- Revenue received from an insurance provider offsetting repair costs following liability claim

The following are revenues that do not need to be reduced:

- Revenue received from the state public school transportation fund¹³
- Revenue received from fees imposed and collected for pupil transportation pursuant to a resolution adopted by a local board of education¹⁴
- Revenue received from a transportation levy approved at an election for the purpose of recovering excess pupil transportation costs¹⁵
- Revenue received for COVID transportation such as ESSER

⁹ CCR 301-14 5.1

¹⁰ CCR 301-14 5.2

¹¹ CCR 301-14 5.3

¹² CCR 301-14 5.4

¹³ CRS 22-15-102(1)(b); CCR 301-14 5.5

¹⁴ CCR 301-14 5.6

¹⁵ CCR 301-14 5.7



Step 3: Identify and separate the Direct Expenditures

After the district has excluded or reduced all non-allowable expenditures and revenues, the district must identify any [direct](#) expenditures (route only). The direct expenditures should be separated from the operating expenditures.

Examples of direct expenditures may include route driver salaries and benefits, contracted route transportation services, city bus passes for students, parent contracted route transportation, etc.

If a pupil transportation expenditure that is typically [prorated](#) (as discussed in the section below) is to be claimed as a direct cost, the district must be able to provide a method for isolating the portion of the expenditure which is exclusively attributed to route transportation. This may include using separate account codes, tracking expenditures by specific vehicle, or some other reasonable method.

The district must combine direct expenditures within the Program 2700+ series to the direct expenditures outside of the Program 2700+ series to arrive at the total direct expenditures for pupil route transportation. Note that the optional [CDE 40 Calculation Worksheet](#) automatically completes this calculation using the data reported.

Step 4: Identify the Prorated Expenditures

At this point, the district should have reduced [non-allowable expenditures](#) and separated the direct costs from the operating expenditures.

The vast majority of pupil transportation expenditures (such as supplies, vehicle maintenance and repairs, fuel, etc.) are likely to be [prorated](#) because the cost is typically for both route and non-route expenditures. Typical examples of expenditures that may be prorated include, but are not limited to: the property insurance on a bus garage which houses buses that are used for both route and athletics; repairs for a bus that both runs routes and is used for field trips; salaries for drivers who run school routes during the day and run after-school activity routes in the evening, etc.

The district must determine the prorated expenditures within the Program 2700+ series and the prorated expenditures paid outside of the Program 2700+ and combine these amounts. Note that the optional [CDE 40 Calculation Worksheet](#) automatically completes this calculation using the data reported.

Step 5: Apply the Reimbursable Percentage to the Prorated Expenditures

A majority of districts will apply a reimbursable percentage to the prorated costs. See the sections for [Line 7 and 8](#) below for further information regarding how to determine the reimbursable percentage.

Line 8: Total Actual Pupil Miles Traveled for both [Activity and Route](#) by district Pupil Transportation Vehicles

Minus

Line 7: Total Actual Pupil Miles Traveled for [Activity](#), etc. by district Pupil Transportation Vehicles

Divided by

Line 8: Total Actual Miles Traveled for both [Activity and Route](#) by district Pupil Transportation Vehicles as rounded by two decimal places



In other words, the reimbursable percentage is total pupil route miles divided by total pupil miles driven for any purpose.

This means if approximately 80.19 percent of all pupil transportation miles are for the purpose of transporting for route, it would be reasonable to assume approximately 80.19 percent of all prorated costs could be attributed to route transportation.

Note that the optional [CDE 40 Calculation Worksheet](#) automatically completes this calculation.

Step 6: Combine the total Direct and Prorated Expenditures

Add the total direct expenditures from [Step 3](#) and the total prorated expenditures with the reimbursable percentage applied from [Step 5](#) to determine the amount to report for Line 1. Note that the optional [CDE 40 Calculation Worksheet](#) automatically completes this calculation.

Example of a Line 1 Calculation

- [Step 1](#): Awesome School District identified expenditures incurred while providing pupil transportation during the entitlement period. The district identified the Program 2700+ series of accounts which totals \$500,500. The district also identified a property insurance premium that was paid outside of the Program 2700+ series of \$1,000. The total operating costs are \$501,500.
- [Step 2](#): Awesome School District identified the following non-allowable expenditures that were paid in the Program 2700+ series: \$30,500 in activity driver salaries and benefits, \$550 in activity driver meals and \$3,000 for a tractor. The non-allowable expenditure total of \$34,050 is reduced from the total operating costs of \$501,500. The remaining operating expenditures are \$466,450.
- [Step 3](#): The district identified \$100,500 in route driver salaries and benefits within the Program 2700+ series as direct expenditures. This is separated from the \$466,450.
- [Step 4](#): Awesome School District separated the \$100,500 direct expenditures from the \$466,450 operating costs. The remaining \$365,950 are prorated expenditures.
- [Step 5](#): The reimbursable percentage of 80.15 percent identified during the Line 7 and Line 8 calculation is applied to the \$365,950 prorated expenditures. The prorated expenditures with the reimbursable percentage applied are \$294,110.43.
- [Step 6](#): The total prorated expenditures with the reimbursable percentage applied of \$294,110.43 are added to the direct expenditures of \$100,500. This results in a Line 1 of \$394,610.43.



Additional Considerations

- Districts must be prepared to provide documentation to support any reported expenditure included in the Line 1 total current operating expenditures at the time of the Transportation CDE-40 data submission.
- If only a portion of a reported expenditure is attributed to pupil transportation, the district must have a mechanism by which to isolate the portion attributed to pupil transportation only. Documentation supporting these calculations, along with documentation supporting the actual expenditures must be provided.
- Example: The district includes property insurance in its total current operating expenditures; however, the invoice does not break out the cost attributed to the transportation garage. The district determines that 5,000 square feet of the 100,000 square feet owned by the district is used for the purpose of pupil transportation (5 percent of the garage space.) Therefore, it is reasonable to assume that 5 percent of the property insurance would also be attributable to pupil transportation. It is also reasonable to assume that 5 percent of any related district utilities would be for pupil transportation, such as water, sewer, internet and electricity.
- When calculating total current operating expenditures, the district should use the exact dollar amounts for reported expenditures and not round to the nearest dollar.



Line 2: Mileage Scheduled for Regular Pupil Transportation on the Mileage Count Date

Districts are required to report their total mileage **scheduled** to be traveled by pupil transportation vehicles or district approved persons on the official mileage count date for the purposes of transporting pupils, including preschool, for route.¹⁶

A district may have scheduled routes as of the count day that vary by three or more days from the district calendar. This would require the district to calculate a weighted average of the total scheduled mileage for these routes. This can be calculated through a [Split Calendar Calculation](#) as explained below.

Documentation should include appropriate mileage reports and route descriptions as of the official mileage count day which clearly define the routes and show mileage.¹⁷ Documentation of any contracted scheduled count day mileage must be obtained by the district, as well.

Official Mileage Count Date

The official mileage count date is the same date as the pupil enrollment count date.¹⁸ The pupil enrollment count date is October 1 of each year, unless that date falls on a Saturday, Sunday or major religious holiday, in which case the pupil enrollment count date will be the following weekday.

For the 2024/2025 school year, the official mileage count date was: Tuesday, October 1, 2024.
For the 2025/2026 school year, the official mileage count day will be: Wednesday, October 1, 2025.

In the event a district is granted an alternative pupil enrollment count date, the district's official mileage count date will be the same as the alternative pupil enrollment count date. It is recommended that district staff responsible for tracking and reporting scheduled route mileage as of the official mileage count date work with the district's pupil count coordinator to ensure that the correct date is used for determining this mileage.

Scheduled Routes that are Not Operating on the Mileage Count Date

As some routes may not be run on the official mileage count date, districts may report **scheduled** mileage for routes **established** as of the official mileage count date. This includes routes driven by district-approved persons.

Example: The official mileage count day for a given year falls on a Friday. A district has a district-wide teacher workday when no students attend and transportation is not provided. The district would determine and report all routes that were in place as of the official mileage count date. Therefore, if all routes were established as of the count date, the district could use mileage documentation based on trip sheets from the Thursday preceding the count date or the Monday following the count date to document scheduled miles.

¹⁶ CCR 301-14 6.1; CCR 301-14 7.01(2)

¹⁷ CCR 301-14 6.2

¹⁸ CCR 301-14 3.1



Count Date Scheduled Mileage

As a rule, “scheduled mileage” refers to route miles (e.g., home to school, school to school, and school to home) scheduled on or as of the official mileage count date. Therefore:

Scheduled mileage DOES include miles:

- To and from a pupil’s legal residence and school in which the pupil is enrolled, including mileage for loading and unloading pupil transportation vehicles (deadhead miles.)¹⁹
 - This includes year-round routes that are traveled.²⁰
- Between two or more schools in which pupils are regularly enrolled and which pupils are required to attend as part of their scheduled programs.²¹
- Actual mileage traveled by a district-approved person/contractor, if the district reimburses said district-approved person for the services.²²
 - If a student resides outside of the Colorado state boundaries, the district must ensure that reimbursable mileage is measured from the Colorado state border (rather than from the student’s out-of-state residence.)²³
 - If the district wishes to contract with a parent/guardian of a pupil who resides outside of the district’s boundaries, a written permission from the district of residence is required. Without written permission, parent/guardian mileage reimbursement is not permitted.²⁴

Scheduled mileage does NOT include miles traveled for:

- Providing pupil transportation for pupils of another district and receiving payment for the transportation²⁵
- School field trips, extracurricular trips, athletic trips, etc.²⁶
- Any trips which are NOT for the purpose of transporting pupils from home to school, school to school, or school to home (route miles)²⁷
- Mileage traveled by pupil transportation support and service vehicles²⁸

See [Appendix C](#) for examples of scheduled routes.

¹⁹ CCR 301-14 6.01(2)

²⁰ CCR 301-14 6.2

²¹ CCR 301-14 6.01(3)

²² CCR 301-14 6.01(4); CCR 301-14 6.3

²³ CCR 301-14 6.01(1)

²⁴ CRS 22-32-113

²⁵ CCR 301-14 6.4

²⁶ CCR 301-14 6.5

²⁷ CCR 301-14 6.6

²⁸ CCR 301-14 6.7



Split Calendar Calculation

As a starting point, it is assumed that a district schedules pupil route transportation to occur at least as many days as the district calendar indicates scheduled contact days with students. Cancelled school days (e.g., snow days, etc.) are subtracted from this to get the total number of days students were actually transported.

If a district has scheduled routes that transport students on different days, such that the total number of days on which transportation actually occurs during the school year for a given route varies by three or more days from the district calendar (subtracting any cancelled school days), a split calendar calculation should be used to determine the scheduled count day miles to be reported on the CDE-40 claim form.

If using a split calendar calculation, the district should report the number of days the students were transported per the district calendar, less any canceled days, as discussed in the first paragraph of this section. This is the same number of calendar days used to complete the split calendar calculation.

Example: A district operated for 166 school days according to the district calendar. It has seven district-ran routes and one contracted parent route:

- Routes where a split-calendar calculation IS NOT needed:
 - Route A, B and C were run 166 days. There is no difference between the district calendar and the number of days the route was run.
 - Route F was scheduled to transport 166 school days, but was cancelled for one day. It transported for a total of 165 days. There is only a one day difference between the district calendar and the number of days the route was run. This is within three days difference.
- Routes where a split calendar IS needed:
 - Route D was scheduled to transport 166 school days, but was cancelled for five days. The route transported for 161 days. This is a difference of more than three days from the district calendar 166 school days.
 - Route E was scheduled to transport for Thursdays only and transported students 35 days. This is a difference of more than three days from the district calendar 166 school days.
 - Route G was scheduled to transport 170 days. The route ran on all 170 days. This is a difference of more than three days from the district calendar 166 school days.
 - The contracted parent route invoices indicate that the parent transported the student for 161 school days. This is a difference of more than three days from the district calendar 166 school days.

See [Appendix D](#) for a Detailed Split Calendar Calculation Example, including contractor scheduled count day mileage.



Line 3: Days school was in session and pupils were transported

On the CDE-40 claim form, a district must report the total number of school days on which pupils were actually transported.²⁹ As a starting point, it is assumed that a district schedules pupil route transportation to occur at least as many days as the district calendar indicates that the district is in session. Cancelled school days (e.g., snow days, etc.) are subtracted from this to get the total number of days students were actually transported.

Shortened days, such as early release or delayed-start days, on which routes still transported students to and from school would be considered a full day for the purposes of the reimbursement claim. The district should provide evidence on the calendar indicating whether students were transported on days marked as “in-service,” “parent-teacher conference days,” “testing days,” etc.

Line 4: Days for which room and board were paid

This refers to the total number of days for which room and board were paid for pupils in lieu of pupil route transportation.³⁰ In the event that the district has a situation in which the number of days is greater than zero, please [contact the School Finance Unit](mailto:schoolfinance@cde.state.co.us) at schoolfinance@cde.state.co.us.

Line 5: Contractor Fleet Capital Outlay Depreciation

Districts that contract with an independent transportation vendor for the majority of their pupil route transportation are required to accurately report the depreciation value of the fleet on their CDE-40 claim form and ensure that the reimbursement amount is not greater than the district would receive if it operated its own vehicles.³¹

The district must obtain the necessary information from the vendor providing the student transportation. See the section regarding the [Capital Outlay Depreciation Schedule](#) below for further information.

A district that maintains its own pupil transportation fleet and provides the majority of its own “regularly” scheduled pupil routes does not need to complete the Capital Outlay Depreciation Schedule.

Line 6: Pupils scheduled to be transported on the mileage count day

Districts must report the number of pupils scheduled to be transported on the official mileage count day on this line.³² Eligible students also include:

- A student who used district-provided route transportation on the count day, such as a bus or contracted entity.
- A student who was scheduled to be transported, but did not attend school on the count day.
- A student who was scheduled to be transported, but did not use any form of district route transportation on the count day.

Districts must maintain a list of named pupils scheduled to be transported on the official mileage count date and should be attached to each route description.³³ This list would be subject to the same [retention policy](#) as other documentation.

²⁹ CCR 301-14 7.01(3)

³⁰ CRS 22-51-104(3); CCR 301-14 7.01(5)

³¹ CRS 22-51-104(c); CCR 301-14 4.01(7); CCR 301-14 4.01(7)(a); CCR 301-14 7.01(7); CCR 301-14 7.01(8); CCR 301-14 7.01(9)(a)

³² CRS 22-51-105(1); CRS 22-51-108; CCR 301-14 7.01(6)

³³ CCR 301-14 8.11



Lines 7 and 8: Yearly Mileage

Overview

Districts are required to report the total number of pupil transportation miles traveled for any purpose (Line 8),³⁴ as well as how many of these miles were traveled for non-route pupil transportation (Line 7.)

The district must maintain documentation of the odometer readings for all relevant vehicles.

The primary purpose for reporting these mileage totals is to determine the [reimbursable percentage](#) that will be applied to prorated expenditures attributed to both route and activity miles.

Vehicle Identification

Districts will need to identify all vehicles that have costs as part of the total current operating expenditures in Line 1; typically, these are costs for vehicles in the program 2700+ series. Out of these vehicles, the yearly mileage for the pupil transportation vehicles and any non-pupil transportation vehicles will need to be obtained.

Review information under the [Line 1](#) section for definitions of pupil transportation vehicles and non-pupil transportation vehicles.

Only the mileage for district-owned vehicles should be reported. No parent mileage or contractor mileage should be included in Line 7 and 8 reporting.

Line 7: Total Actual Miles Traveled for Activity Trips, Field Trips, Athletic Trips, etc.

The district must track and report non-route pupil transportation mileage, such as activity trips, field trips, athletic trips, etc. as Line 7.³⁵

Reclassification of Non-Pupil Miles for Buses

As a majority of non-pupil miles for buses are for the purposes of maintaining the vehicle, districts may reclassify these non-pupil miles for a bus to the primary use of the vehicle as determined by the total number of route versus activity miles.

Note that if a bus is used for a non-pupil purpose that was not to maintain the vehicle or provide training for pupil transportation, that mileage cannot be reclassified to the primary purpose of the bus. Examples: Transporting teachers to a teaching conference, transporting meals to students, etc.

See the [example of Line 7 and 8 Identification](#) below for an example of reclassification of non-pupil miles for buses.

[Contact the School Finance Unit](#) at schoolfinance@cde.state.co.us for any unique circumstances.

³⁴ CRS 22-51-105(1)

³⁵ CCR 301-14 7.01(09)



Line 8: Total Actual Miles Traveled for Any Purpose by Pupil Transportation Vehicles

The district must track the beginning-of-year odometer readings (taken on July 1) and the end-of-year odometer reading (taken June 30) for all pupil transportation vehicles. The difference between these readings is the total number of actual miles and will be reported as Line 8.³⁶

If there are non-pupil transportation vehicles that have costs as part of the reported total current operating expenditures, the district will need to track the odometer readings for these vehicles as well, in order to apply a [reasonable cost per mile](#) reduction.

Note that Zonar or other route tracking systems may not include the required beginning-of-year and end-of-year odometer readings.

If there are miles that are incurred by third-party entity, ensure these are separately tracked and [contact the School Finance Unit](#) at schoolfinance@cde.state.co.us.

Example of Line 7 and 8 Identification

The district has eight vehicles. Expenditures for all eight vehicles are part of the same transportation Program 2700+ series of accounts and therefore the mileage incurred for each vehicle in the fiscal year was tracked.

There are five buses used exclusively for pupil transportation, two vehicles that are used for both pupil AND non-pupil transportation, and one maintenance vehicle that supports transportation, but is never used to transport students.

The district ensured that all route, activity, and non-pupil miles were appropriately tracked. The district tracked mileage types as follows:

- Route included: Regular, Late, Vocational and Mid-Day
- Activity included: Field trips, football team game-day trip, choir outing, etc.
- Non-Pupil:
 - Buses included: training, maintenance, fueling
 - Buses 1, 2, 4 and 5 were primarily used for route transportation, therefore, non-pupil transportation miles were reclassified as “route.”
 - Bus 3 was used primarily for activity transportation; therefore, non-pupil transportation miles were reclassified as “activity” miles.
 - SUV, Van and the Maintenance Pickup included: training, maintenance, fueling, meal delivery, teacher transportation for a conference, superintendent site visits
 - For vehicles that are not buses a district may not reclassify non-pupil miles (vehicles 6-8.)

³⁶ CRS 301-14 7.01(10)



Below is a summary of the miles associated with each vehicle:

District Internal Vehicle ID/ Fleet Number	Vehicle Type (e.g., bus, car, SUV, truck, tow truck, etc.)	Beginning FY Odometer Reading (July 1st)	Ending FY Odometer Reading (June 30th)	Total Vehicle Miles (calculation)	Route Miles	Route Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus	Activity Miles	Activity Reclassified Applicable Non-Pupil Miles for Buses to the Primary Use of the Bus	Total Pupil Miles (calculation)	Non-Pupil Miles (administrative, maintenance, fuel, etc.)	Total District Miles (calculation)
1	Bus	55,813	72,841	17,028	15,571	113	1,344	-	17,028	-	17,028
2	Bus	58,756	81,024	22,268	17,875	77	4,316	-	22,268	-	22,268
3	Bus	73,702	91,520	17,818	4,875	-	12,822	121	17,818	-	17,818
4	Bus	96,799	105,448	8,649	5,755	92	2,802	-	8,649	-	8,649
5	Bus	176,072	198,654	22,582	14,500	158	7,924	-	22,582	-	22,582
6	Suburban	92,100	115,856	23,756	5,465	-	3,258	-	8,723	15,033	23,756
7	Van	35,256	50,265	15,009	2,358	-	8,514	-	10,872	4,137	15,009
8	Maintenance Pickup	75,985	98,520	22,535	-	-	-	-	-	22,535	22,535
Total	-	-	-	149,645	66,399	440	40,980	121	107,940	41,705	149,645
				Total Route with Reclassified Miles	66,839	Total Activity with Reclassified Miles	41,101				

The information provided in the example above produces the following calculations:

- Total actual pupil transportation miles traveled for activity purposes is **41,101** (*CDE-40 Line 7.*)
 - This combines the 40,980 activity miles and 121 reclassified activity bus miles.
- Total actual pupil transportation miles traveled for any purpose is **107,940** (*CDE-40 Line 8.*)
 - This combines the 66,399 route miles, 440 reclassified route bus miles, 40,980 activity miles and 121 reclassified activity bus miles.
- 41,705 miles were incurred for non-pupil purposes of training and maintenance.
 - The district utilized a [reasonable cost per mile](#) for all non-pupil miles that had not been reclassified for the primary use for the bus.
 - 41,705 miles times the FY25 State Fleet Rate of 41 cents per mile is \$17,099.05. The district will reduce the \$17,099.05 from the total prorated cost.
- The reimburseable percentage is 61.92 percent.
 - 107,940 (*Line 7*) minus 41,101 (*Line 8*) = 66,839 route miles
 - 66,839 route miles divided by 107,940 = .6192 or 61.92 percent



Required Audit Documentation

Districts are **required** to upload all supporting documentation at the time of the CDE-40 claim form data submission.³⁷ **Upload supporting documentation in Excel format**, when possible. Districts should use the specified file name convention when uploading files as described below in each heading.

Required supporting audit documentation includes:

R1 [District_calculation.xlsx]

Worksheet Calculation

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

If the district uses the CDE-provided calculation worksheet, separate files for yearly mileage (Line 7 and 8), 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

Documentation of all costs for pupil transportation typically in program codes between 2700 and 2799 must be uploaded.³⁸ A summary general ledger will simplify the total expenditures in each account, as well as the total for all accounts.

If distinct accounts are used to track route and activity costs, clearly identify the account names and account numbers being used for each purpose. Example: route driver salaries versus activity driver salaries.

R3 [Detail_GL.xlsx]

Detail General Ledger

For all non-salary accounts included in the summary general ledger with program codes between 2700 and 2799, provide a detailed transaction general ledger that shows all individual transactions within the accounts.

Ensure that the total of each individual account matches the amount reported on the R2 [Summary_GL.xlsx] Summary General Ledger. This will allow the district to identify any potential concerns.

³⁷ CCR 301-14 8.6

³⁸ CCR 301-14 8.3



R4 [Vehicle_Ins.xlsx or pdf]

Vehicle Insurance Premiums³⁹

Documentation of the vehicle insurance premiums paid for pupil transportation vehicles must be provided.

- Insurance carriers often provide a list for all district-owned vehicles and trailers covered under the policy. This will typically show a corresponding premium for each vehicle. Provide this list.
 - Vehicle insurance premiums are allowed for any vehicle used in whole or part to provide pupil transportation, this will typically include all buses. This includes route and activity pupil transportation.
 - Premiums associated with vehicles utilized solely for a non-pupil purpose (maintenance, administration, nutrition, etc.) are not allowable.
 - Districts are also allowed to claim any hired/non-owned vehicle insurance cost listed by the insurer.
 - This insurance covers potential liability in accidents involving district vehicles, including property damage and bodily injuries.
- For districts that are self-insured or participating in a BOCES-like insurance pool:
 - Documentation of the prorated insurance pool contributions equivalent to commercial insurance premiums must be provided.
 - The district may include the equivalent commercial insurance premium value of a self-insurance program contribution, prorated to reflect the pupil transportation insurance costs.

Note that vehicle liability claims incurred and paid in providing pupil transportation are non-allowable costs.

[See Appendix B for a list of Non-Allowable Expenditures.](#)

R5 [Countday.xlsx]

Scheduled Count Day Route Mileage

Documentation of total count day scheduled mileage documentation should be available for each route as reported in Line 2.⁴⁰

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
- Routing software reports
- Contracted route transportation⁴¹
 - Commercial contractor odometer trip sheets
 - Parent/guardian mileage contract indicating the number of scheduled route miles agreed to be reimbursed as of the count day

See the clarification in the [Line 2](#) section of this guide regarding any routes that are not operating on the count day and other determining factors of reportable scheduled count day route mileage.

³⁹ CCR 301-14 4.01(5)

⁴⁰ CCR 301-14 8.2

⁴¹ CCR 301-14 8.4



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 [Pupil Route Transportation Reimbursement Funding website](#). Documentation supporting the number of days transported for all split-calendar calculations must be provided as well.

Example: A district calendar indicates 166 scheduled pupil contact days. A community college route transports 170 days. Documentation of the 170 transportation days for the community college route must be provided. This may be a copy of the community college calendar with the dates transported clearly marked.

See [Appendix C](#) for examples of scheduled routes.

R6 [Calendar.pdf]

Calendar(s)

The district must provide documentation indicating the total number of days students were transported (Line 3), according to the main district calendar. This will typically be a copy of the district calendar clearly identifying any cancelled route days.

Example: A district calendar indicates 171 scheduled pupil contact days. School was canceled on January 5 for a snow day and the cancellation is clearly marked on the documentation. The district reports 170 scheduled student contact days for Line 3 and the marked calendar is uploaded.

R7 [Totalmileage.xlsx]

Total Vehicle Mileage

Documentation must provide total vehicle mileage (Yearly Mileage) information for all vehicles whose expenditures are reported as part of the total current operating expenditures; essentially, this includes any vehicles with costs in the program codes between 2700 and 2799.⁴²

A template for reporting yearly mileage can be found in the sample worksheet available on the [Pupil Route Transportation Reimbursement Funding website](#).

For each vehicle this must include:

- Beginning-of-year odometer reading
- End-of-year odometer reading
- Mileage separated into the following:
 - Route
 - Activity
 - Non-pupil
 - Examples: Fueling, training, maintenance, etc.
 - ***Note that if a district does not track non-pupil mileage correctly, in particular, this frequently results in an incorrect lower reimbursable percentage and therefore a lower overall reimbursement claim.***
 - Note the [circumstances in which mileage can be reclassified for buses](#).
 - If the district has any third-party mileage, please [contact the School Finance Unit](mailto:schoolfinance@cde.state.co.us) at schoolfinance@cde.state.co.us

⁴² CCR 301-14 8.5



Optional (“As-Needed”) Audit Documentation

The optional documents only need to be uploaded if the district determines that they would like to claim the corresponding cost as part of the total current operating expenditures and the cost is not already identified in other required documentation previously provided.

01 [Contract_invoices.pdf]

Contracted Route Transportation Invoices

Contracted route transportation purchased from other districts or BOCES may be claimed as a direct cost. Corresponding documentation supporting the amount claimed must be uploaded.⁴³ See Chart of Accounts objects 0511 and 0512.

01 [Commercial_invoices.pdf]

Commercial Transportation Vendor Invoices

Commercial route transportation purchased by a district may be claimed as a direct cost, such as First Student, Student Transportation of America (STA), Hop Skip Drive, Noah Care Ride, Alternative Logistics Technologies, or local taxi services. Corresponding documentation supporting the amount claimed must be uploaded.⁴⁴ See Chart of Accounts objects 0515 and 0517.

02 [Parent_invoices.pdf]

Parent Contract Expenses

Contracted route transportation purchased from parents may be claimed as a direct cost as long as the student resides within the district. Note that this will result in a [split calendar calculation](#). Corresponding documentation supporting the amount claimed must be uploaded. See Chart of Accounts object 0514.

For more information on parent mileage considerations, refer to the [Line 2](#) information:

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

A specific training video is available for this topic as part of [The Transportation CDE-40 Step-by-Step Video Series](#) located on the Pupil Route Transportation Reimbursement Funding website.

If the student does not reside in the boundaries of the district that is submitting for reimbursement, the district must have a written agreement with the district of residence to transport the student.

⁴³ CCR 301-14 8.8

⁴⁴ CCR 301-14 8.9



03 [Property_Ins.xlsx or pdf]

Physical Building/Property Insurance Premiums

Premiums paid for any property used exclusively, or in part, for pupil transportation may be claimed. This is typically a prorated cost. Corresponding documentation supporting the claimed amount must be uploaded.

- Insurance carriers often provide a list for all property insured by the district. This typically will show a corresponding premium for each site. 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. (See [Line 1 Additional Considerations](#) above for an example.)
- For districts that are self-insured or participating in a BOCES-like insurance pool:
 - Documentation of the prorated insurance pool contributions equivalent to commercial insurance premiums must be provided.
 - The district may include the equivalent commercial insurance premium value of a self-insurance program contribution, prorated to reflect the pupil transportation insurance costs.

Note that property liability claims incurred and paid in providing pupil transportation, including workers' compensation claims, are non-allowable costs.

[See Appendix B for a list of Non-Allowable Expenditures.](#)

04 [Workercomp.xlsx or pdf]

Workers' Compensation Insurance Premiums

A portion of workers' compensation premiums for the purpose of supporting pupil transportation may be claimed. This is typically a prorated cost. Corresponding documentation supporting the amount claimed must be uploaded.

- Insurer documentation typically shows a premium provided for certain classes of employees (e.g., board members, colleges/school classes, and drivers.)
 - Each premium for each class is incorporated in the total premium before adjustments for experience adjustments, modifications, and credits.
 - This will be the manual premium for drivers, which is the base cost of an insurance policy and the starting point for calculating the overall premium.
 - The insurer will then apply factors to the total manual premium such as experience ratings and discounts that will result in the overall total net annual premium.
 - The portion of worker's compensation premiums to be claimed would be relevant percentage of the drivers' class applied to the overall premium.

Example: \$9,671 initial premium for drivers/\$75,620 of all class manual premiums=12.79 percent of the manual premium is for drivers. 12.79 percent of the \$61,114 net estimated annual premium is \$7,815.84 that can be claimed for pupil transportation.

Note that workers' compensation liability claims incurred and paid for in providing pupil transportation are non-allowable costs.

[See Appendix B for a list of Non-Allowable Expenditures.](#)



05 [Utilities.pdf]

Utility Invoices

Utility expenditures may be claimed for pupil transportation facilities, such as water, internet, and electricity for a bus garage. Corresponding documentation supporting the amount claimed must be uploaded.

If the facility is multi-purpose, only the percentage of utilities attributable to pupil transportation should be claimed. Use a reasonable methodology (e.g., square footage) to calculate the portion of utility expenditures attributable to transportation.

See [Line 1 Additional Considerations](#) above for an example.

06 [Support.xlsx]

Support Costs

The district may have employees who directly support pupil transportation but are not paid within the program codes between 2700 and 2799, such as administrative support staff. The district may claim a portion of these employees' salaries and benefits as allowable expenditures. Corresponding documentation supporting the amount(s) claimed must be uploaded, such as time sheets, work schedule.

The district must provide a reasonable allocation methodology that includes the number of hours an individual spent exclusively directly supporting pupil transportation. In general:

- Provide reasonable estimates of the hours spent on direct pupil transportation support versus the total hours worked by the employee for the district.
- Provide all salary and benefit information for the individual.

Example: A janitor is not paid in Program 2700 and has a total annual compensation of \$19,051 for 800 total hours of work for the fiscal year. This includes salary, PERA, Medicare and dental benefits. Out of the 800 total hours, the janitor cleaned the bus barn for 50 percent of that time (400 hours.) 50 percent of the total annual compensation is \$9,525. This can be included as part of the support costs prorated claim prior to the reimbursable percentage application.

Note that based on this example above it would not be reasonable to claim that a superintendent spends 100 percent of their time on pupil transportation.

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



07 [Unemploy.xlsx or pdf]

Unemployment Insurance Premiums

Unemployment insurance premiums paid to cover transportation employees may be claimed as prorated expenditures. Corresponding documentation supporting the amount claimed must be uploaded.

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 0.3 percent of all transportation salaries to estimate premiums.

Note that unemployment liability claims incurred are non-allowable costs.

[See Appendix B for a list of Non-Allowable Expenditures.](#)

A1 [Capital Outlay Depreciation Schedule]

Districts that contract with an independent transportation vendor for the majority of their pupil route transportation are required to obtain the necessary information from the vendor providing the student transportation in order to accurately report the depreciation value of the fleet on their CDE-40 claim form ([Line 5](#)).

In order to arrive at the depreciation value, the district will need to complete the Capital Outlay Depreciation Schedule found on the [Pupil Route Transportation Reimbursement Funding website](#).

Prior to completing the depreciation schedule,⁴⁵ the district will need to collect the following information from the independent transportation vendor:

- A list of all vehicles used to transport district students from home to school, school to school, and school to home
 - For each vehicle:
 - Year of manufacture
 - Vehicle Identification Number (VIN)
 - Purchase price
 - The percentage of time a vehicle is used to transport students for route purposes (typically 100 percent, unless the vehicles are also used to transport students for activities, athletics, field trips, etc.)

The formula used to calculate the exclusion is based upon the valuation of the independent transportation vendor's bus fleet and any other consideration described in the contract. The year of manufacture and the acquisition cost are required for each bus less than ten years old.

For assistance with completing the depreciation schedule, [contact the School Finance Unit](#) at schoolfinance@cde.state.co.us.

⁴⁵ CCR 301-14 4.01(7)(a)



A2 [Revenues]

If the district has received revenue as described in the [Deductions of Revenues](#) section above, documentation must be uploaded to support the amount reported.⁴⁶ This may already be included within previously uploaded required documentation.

A3 [School Entity Liability Insurance]

School Entity Liability Insurance

A portion of school entity liability insurance for the purpose of supporting pupil transportation may be claimed. This is typically a prorated cost. Corresponding documentation supporting the amount claimed must be uploaded.

Typically, the district may determine the portion attributable to pupil transportation, by determining the percent of pupil transportation staff versus total employees at the time the insurance was paid.

Example: The district paid \$8,500 for school entity liability insurance. The district has 5 drivers, 1 mechanic and 1 transportation supervisor who all support pupil transportation (7 pupil transportation staff). There are a total of 70 district employees. 10 percent (7 employees) of the 70 employees support pupil transportation. Therefore, 10 percent of the \$8,500 is attributable to pupil transportation. The district may claim \$850.

Note that school entity liability claims incurred and paid for in providing pupil transportation are non-allowable costs.

[See Appendix B for a list of Non-Allowable Expenditures.](#)

⁴⁶ CCR 301-14 8.10



Appendix A: Definitions

Below are terms that are used throughout the resource guide. They are listed in alphabetical order.

- **Capital Outlay:** An expenditure which is an item that costs in excess of \$1,000 with a useful life of more than one year. This is a non-allowable expenditure.⁴⁷
- **Direct Expenditure:** An expenditure that is attributed 100 percent to route.
- **Entitlement Period:** July 1 – June 30
- **Non-Allowable Expenditures:** Expenditures that are not allowed to be claimed as part of pupil transportation operating expenditures. This includes both non-route pupil transportation expenditures (such as those related to pupil activities, field trips, extra-curricular activities, athletics, etc.), as well as non-pupil transportation related expenditures (such as those attributed to administrative or “white fleet” vehicles.)
- **Non-Pupil Transportation Vehicles:** Vehicles which are never used to transport pupils. These vehicles may include:
 - Maintenance trucks
 - Plows
 - Food service vehicles
 - Cars used only for administrative use
 - All other vehicles that are never used to transport students
- **Program 2700+ Series:** The [Financial Policies and Procedures Handbook Chart of Accounts](#) Program codes 2700 through 2799.
- **Prorated Expenditure:** Expenditures that are attributed to both pupil route and pupil non-route transportation (i.e., activity, athletics, etc.). Once a district isolates the expenditures that were incurred for both purposes, the district must determine which portion of those were reasonably attributed to route only. In order to do this, the reimbursable percentage is applied.
- **Pupil Route Transportation:** Transportation provided to pupils for the purpose of transporting them from home to school, from school to school, and from school to home is pupil route transportation.⁴⁸
- **Pupil Transportation Vehicles:** Vehicles which are used in whole or in part for the purpose of transporting pupils.⁴⁹ These vehicles include:
 - Vehicles used exclusively for pupil transportation (e.g., buses)
 - Vehicles used for both pupil and non-pupil transportation (e.g., Suburban SUVs)
- **Reimbursable Percentage:** A percentage of the prorated expenditures that are reasonably attributed to pupil route transportation.

⁴⁷ CCR 301-14 1.1

⁴⁸ CRS 22-51-102(3)

⁴⁹ CCR 301-14 1.6



Appendix B: Expenditures

Allowable Expenditures (as described in State Board rule)

- Employment costs, including fringe benefits, for bus drivers⁵⁰
- Employment costs, including fringe benefits, for personnel paid exclusively for pupil transportation supervision and support services⁵¹
- Support costs, a percentage of employment costs of personnel with non-pupil transportation responsibilities, as well as specific pupil transportation responsibilities⁵² transportation
 - In situations where a district has non-transportation employees supporting pupil functions, the district can determine the percentage of the non-pupil transportation employee's time that is spent to directly support pupil transportation, and then apply that percentage to the employee's total annual compensation to determine the amount that can be claimed as a prorated cost (see the [Support Costs](#) section of this guide for more information.)
- Expenditures for professional development directly related to pupil transportation, including registration fees and related travel expenses⁵³
- Insurance premiums related to pupil transportation, the equivalent value of commercial insurance premiums of a self-insurance program contribution, and the net cost of self-insured repairs and replacements⁵⁴
 - Each year, the district should obtain a statement from its insurance provider specifically detailing which portion of premiums paid apply to pupil transportation for the applicable fiscal year.
- Operation expenses for a district that furnishes transportation to another school district⁵⁵
- Costs of contracts with independent contractors, less the [capital outlay](#) exclusion (if applicable)⁵⁶
- Cost of contracts with commercial transportation carriers for pupil transportation⁵⁷
 - If a district contracts with a commercial transportation vendor to transport students on scheduled routes, expenditures for these route transportation services are allowed as direct costs. However, any additional expenditure attributed to transporting students on activity trips should be excluded.
- Reimbursements to pupils who use public transportation⁵⁸
- Payments to other school districts for the purpose of furnishing pupil transportation⁵⁹
- Reimbursements to district-approved people for transportation of pupils who reside within district boundaries due to the absence of a district-established bus route (i.e., parent mileage reimbursement)⁶⁰
 - This does not include students transporting themselves or other family⁶¹
- Fuel, oil, and other supplies for pupil transportation vehicles⁶²

⁵⁰ CCR 301-14 4.01(1)

⁵¹ CCR 301-14 4.01(2)

⁵² CCR 301-14 4.01(3)

⁵³ CCR 301-14 4.01(4)

⁵⁴ CCR 301-14 4.01(5)

⁵⁵ CCR 301-14 4.01(6)

⁵⁶ CCR 301-14 4.01(7); CCR 301-14 4.01(7)(a)

⁵⁷ CCR 301-14 4.01(8)

⁵⁸ CCR 301-14 4.01(9)

⁵⁹ CCR 301-14 4.01(10)

⁶⁰ CCR 301-14 4.01(11)

⁶¹ CCR 301-14 4.01(11)(a)

⁶² CCR 301-14 4.01(12)



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- Costs of supplies, materials and other expendable non-capital outlay items used in direct support of pupil transportation services⁶³
 - Utility expenditures for pupil transportation facilities⁶⁴
 - When facilities are shared between pupil transportation and non-pupil transportation functions, and separate expense information is not available, districts should use a reasonable method for isolating those expenditures attributable to transportation. The method of calculation must be supported by auditable documentation to include these expenses for reimbursement.
 - Repairs and maintenance on vehicles, equipment, and facilities used for pupil transportation only to the extent of restoration to original/mandatory condition⁶⁵
 - CDE approval for this type of repair is not necessary since it is not considered a capital outlay purchase for reimbursement purposes.
 - Certain costs of additions and alterations to vehicles⁶⁶
 - Vehicles must have been owned by the district for a minimum of three years for costs of additions and alterations to be reimbursable.⁶⁷ The following types of additions and alterations are allowable without prior approval from CDE:
 - Manual transmission to automatic transmission
 - Gas engine to diesel engine
 - Reflective tape on the outside of the vehicle
 - Electromagnetic or hydromagnetic retarder
 - Heated mirrors
 - Engine compartment noise reduction package (diesel engine front engine transit only)
 - Driver seat belt to current standards (locking retractor type)
 - Air brake drying system
 - Mirror system to provide a seated driver an unobstructed view of the front and front sides of a bus
 - Wheelchair lifts and other special modifications which are necessary to equip a school bus to transport children with disabilities
 - Automatic tire chains
 - Video surveillance cameras
 - Other additions or alterations with prior written approval by CDE which increase efficiency and/or safety or are necessary to meet minimum standards⁶⁸

⁶³ CCR 301-14 4.01(13)

⁶⁴ CCR 301-14 4.01(15)

⁶⁵ CCR 301-14 4.01(14); CCR 301-14 4.01(15)

⁶⁶ CCR 301-14 4.01(16)

⁶⁷ CCR 301-14 4.01(16)(a)

⁶⁸ CCR 301-14 4.01(16)(b)



Non-Allowable Expenditures (as described in State Board rule)

- Expenditures for awards, banquets or ceremonies, or other types of employee recognition⁶⁹
- Expenditures, including rent, lease or purchase, for all capital outlay items, including vehicles, except those listed above⁷⁰
- Expenditures for workshops or conferences related to non-pupil transportation topics⁷¹
- Expenditures for school field trips, extracurricular trips or athletic trips⁷²
 - This will often include driver meal costs for activity trips and tolls.
- Liability claims incurred and paid by the district associated with providing pupil transportation, including workers' compensation claims⁷³
 - If a district pays for repairs which are then reimbursed by an insurance provider, the expenditure cannot be claimed as part of the operating expenditures.
- Expenditures relating to any district vehicle not used for the specific purpose of pupil transportation⁷⁴
- Expenditure relating to advertising⁷⁵
- Administrative, maintenance, personnel, supply, or other expenses applicable to non-pupil transportation related vehicles, facilities, or personnel⁷⁶
 - When vehicles, facilities, or personnel are shared, expenditures must be allocated to pupil vs non-pupil transportation. The allocation method must be supported by auditable documentation to include a portion of the expenditures for reimbursement.
- Districts may not contract with, or provide mileage reimbursement to, parents or guardians of pupils who reside outside their boundaries (e.g., non-resident students) without the permission of the student's district of residence⁷⁷

⁶⁹ CCR 301-14 4.01(4)(b)

⁷⁰ CCR 301-14 4.01(17)

⁷¹ CCR 301-14 4.01(4)(c)

⁷² CCR 301-14 4.01(18)

⁷³ CCR 301-14 4.01(19)

⁷⁴ CCR 301-14 4.01(20)

⁷⁵ CCR 301-14 4.01(20)(c)

⁷⁶ CCR 301-14 4.01(21); CCR 301-14 4.01(20)

⁷⁷ CRS 22-32-113



Appendix C: Examples of Scheduled Routes and Descriptions

Examples of [pupil route transportation](#) that may be incorporated in scheduled count day mileage include, but are not limited to:

- **Regular:** Routes that are scheduled to run every day on which pupils are scheduled to attend school. These routes most often include both AM (home to school) and PM (school to home) trips.
- **Mid-Day:** These routes are typically run during the middle of the school day in order to transport half-day program students from home to school and school to home. These routes may or may not run every day, as not all half-day programs are in session for the same number of days as students in full-day programs. Examples may include homeschool enrichment programs and preschool.
- **Late:** In order to transport some students from school to home who may remain at school during the late afternoon after the last bell, some districts also run “late” routes, in addition to regular routes. These routes are designed to transport students from school to home, and may not run every day that school is in session.
- **Vocational/Technical:** These are regularly scheduled routes that are designed to transport high school pupils to their scheduled vocational or post-secondary courses offered off-site. These routes are designed to transport students from school to school, per the students’ schedules.
- **Out of District/Facility:** These are regularly scheduled routes that are used to transport district pupils to non-district schools or locations for instruction. In such cases, the district is responsible for transporting these students because they are district students and the district is paying tuition to another entity to educate the student. Often times, these routes run more or less frequently than regularly scheduled routes because these schools or programs may follow different calendars than the district calendar.
- **Shuttle:** Some districts run route shuttles every day on which students are scheduled to attend school. These shuttles typically run in the morning and in the afternoon for the purpose of picking students up at designated stops near their homes and transporting them to school, or picking students up from school and transporting them to stops near their homes.



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- Contracted Transportation: Many districts contract with other entities in order to provide route transportation for pupils. Examples of this type of contracted transportation include, but are not limited to:
 - Commercial Transportation Vendors: A district may contract some (or all) of its scheduled routes with another entity.
 - BOCES: A district may contract with its local BOCES to transport its pupils from home to school and school to home; the district may include this mileage in the scheduled count day mileage.
 - Other districts: In some cases, districts will contract with another district to provide route transportation for their pupils. In these cases, the district that is paying to have its students transported may include the contracted scheduled route miles in its total district scheduled count day route mileage. The district providing the transportation and receiving payment to do so should NOT include this mileage with its scheduled count day mileage calculation.
 - Taxi services and rideshares: A district may contract with a taxi service to provide pupil transportation for students from home to school and school to home.
 - Parent Mileage: In situations where districts contract with parents to transport their in-district pupil from home to school and school to home, districts can include these miles in the “total scheduled mileage as of the count date” figure by using a split calendar calculation.
 - Note information in the [Count Day Mileage](#) section and [Appendix A](#) for Allowable and Non-Allowable Expenditures.
 - A specific training video is available for this topic as part of [The Transportation CDE-40 Step-by-Step Video Series](#) located on the Transportation Funding website.



Appendix D: Detailed Split Calendar Calculation Example

The following example demonstrates a split-calendar calculation as explained in the [Split Calendar Calculation](#) section above. This example describes a district with several different categories of scheduled count date routes, including a description of the routes, the calendar utilized by each type of route, the necessary documentation for that route, and example figures for scheduled miles.

The [tables](#) at the end of the route descriptions demonstrate the calculations that would be appropriate for this example scenario.

Scenario

The official mileage count date was Wednesday, October 1. A district has a total of 27 scheduled and established routes as of this count day and contracts with one in-district parent to transport their child from home to school, school to school, and school to home.

The district calendar showed 170 scheduled days, less one day for snow, for a total of 169 school days. The school typically transports students Monday through Friday. Note the district would report 169 school days for Line 3.

Regular Routes

- **Description:** The district had a total of 20 regular routes that were operating in both morning and afternoon, every day on which pupils were scheduled to attend school.
- **Calendar:** The routes transported pupils a total of 169 school days as described in the district calendar.
- **Documentation:** The district had route descriptions for each of these routes. All drivers were instructed to drive their entire scheduled route on October 1 to ensure that the odometer readings reflected the total mileage associated with each route. The route drivers reported the count day beginning and ending odometer readings for both the morning and afternoon routes.
- **Total Scheduled Miles:** Based on the count day route odometer readings, the district had a total of 753 scheduled count day miles for the 20 regular routes.

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Regular Routes	753 miles	169 days	127,257 miles

Mid-Day Route

- **Description:** The district had a total of three mid-day routes that were used to drop off AM preschool pupils at their homes after the half-day program ended. These routes operated on three days per week: Monday, Wednesday, and Friday.
- **Calendar:** While the routes followed the district calendar, they only transported students three days per week instead of the full five days on which the regular routes were were run. The Mid-Day routes transported preschool pupils a total of 102 days.
- **Documentation:** The district compiled the same documentation as for the regular routes.
- **Total Scheduled Miles:** Based on the count date odometer readings, the district had a total of 124 scheduled miles for their mid-day routes.



Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Mid-Day Routes	124 miles	102 days	12,648 miles

Late Routes

- **Description:** The district had a total of two late routes that were run two days a week on Tuesdays and Thursdays only. As these were routes that were established prior to the official mileage count date, which was on a Wednesday, even though the route did not operate on the official mileage count day the route can be considered for count day scheduled route miles.
- **Calendar:** The routes transported students a total of 68 days. The routes followed the district calendar; however, they only transported students two days per week, instead of the full five days on which the regular routes were run.
- **Documentation:** To provide evidence that the route was established prior to the count day, the district provided route descriptions for these routes that were in effect as of Oct. 1, and also provided beginning and ending odometer readings as evidenced by the driver's log from Oct. 2 (or the closest day to the official mileage count date.)
- **Total Scheduled Miles:** Based on the Oct. 2 route odometer readings, the district had a total of 74 scheduled count day miles for their late routes.

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Late Routes	74 miles	68 days	5,032 miles

Vocational/Technical Route

- **Description:** The district had one vocational route that was scheduled to run on Mondays, Tuesdays, Wednesdays, and Thursdays. It was not scheduled to run on Fridays.
- **Calendar:** This route transported students a total of 136 days. The route followed the district calendar; however, it only transported students four days a week instead of the full five on which the regular routes were run.
- **Documentation:** The district compiled the same type of documentation that they used for the regular routes.
- **Total scheduled miles:** Based on the count date route odometer readings, the district had a total of 54 scheduled count day miles for their vocational/technical route.

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Vocational/ Technical Routes	54 miles	136 days	7,344 miles



Special Program

- **Description:** The district had one route, that was scheduled to run on Mondays and Fridays, to transport some students to a special program as outlined in each of their student schedules. As this route was established prior to the official mileage count date, which was on a Wednesday, even though the route did not operate on the official mileage count day the route can be considered for count day scheduled route miles.
- **Calendar:** This route transported students a total of 72 days (every Monday and Friday for 36 weeks.)
- **Documentation:** Since this route was only scheduled to run Mondays and Fridays, the district provided a route description for the route that was in effect as of Oct. 1, and provided beginning and ending odometer readings as evidenced by the driver's log from Oct. 3.
- **Total Scheduled Miles:** Based on the Oct. 3 route odometer readings, the district had a total of 215 scheduled count date miles for the special program route.

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Special Program Routes	215 miles	72 days	15,480 miles

Parent Route

- **Description:** The district contracted with one parent to transport their child, who resided in-district, from home to school, and school to home, every day in which school was in session.
- **Calendar:** Upon review of the invoices received by the district from the parent and the student's year-end attendance report, it was determined that the district reimbursed the parent for a total of 161 school days (the student was absent eight days out of the 169 days the district was in session) and the student was only transported 161 days by the parent.
- **Documentation:** As evidence that this was an established contract route prior to the count day, the district was required to provide a copy of the contract between the district and the parent dated on or before the official mileage count date for the applicable school year. The contract clearly stated the number of miles for which the parent was to be reimbursed, based on the distance from the student's residence to the school. Additionally, the district was required to provide documentation evidencing the number of days for which the district reimbursed the parent for transporting the student and verification that the student resides within the district's boundaries.
- **Total Scheduled Miles:** In this case, the student's residence was 22 miles from the student's school. The contract between the district and the parent stated that for each day on which the student was transported, the district would reimburse the parent for a total of 88 miles (44 miles for each round trip, AM and PM.)

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Parent Miles	88 miles	161 days	14,168 miles



Total Split Calendar Calculation

The table below compiles the information above by route type. Each route's mileage is multiplied by the number of days the route was scheduled to run to get a total scheduled mileage for the year for each of the routes.

Route Type	Mileage Scheduled as of the Official Mileage Count Date	Multiplied by: Number of Days Transported	Equals: Total Scheduled Mileage for the Year
Regular Routes	753 miles	169 days	127,257 miles
Mid-Day Routes	124 miles	102 days	12,648 miles
Late Routes	74 miles	68 days	5,032 miles
Vocational/Technical Routes	54 miles	136 miles	7,344 miles
Special Program Routes	215 miles	72 days	15,480 miles
Parent Miles	88 miles	161 days	14,168 miles
Total Scheduled Mileage for the Year for All Route Types (as of the Official Mileage Count Date)			181,929 miles

In order to determine the number of miles scheduled as of the official mileage count date that should be reported on the CDE-40 claim form, the district will need to divide the total scheduled mileage for the year for all route types, divided by the total number of school days as evidenced on the district calendar (less any days that were canceled for weather, etc..)

Total Scheduled Mileage for the Year for All Route Types (as of the Official Mileage Count date)	181,929
Divided by: Number of Days as evidenced by the District Calendar (less any canceled days)	169
Mileage Scheduled for Pupil Transportation on the Official Mileage Count Date (This is the number of scheduled count day miles the district should report on the CDE-40 claim form for Line 2)	1,076.50

By applying the split calendar calculation, the scheduled count day miles were adjusted to account for the reduced number of miles students were actually transported along the various routes. In this example, even though the total daily mileage for all routes was 1,308 (753 + 124 + 74 + 54 + 215 + 88), the district can only report 1,076.50 miles for Line 2 (as demonstrated by the split-calendar calculation), since several of the routes actually transported students for fewer days than 169 days.

In a situation in which a district typically runs on a four-day week calendar but also has some five-day week routes to non-district programs, the calculated scheduled count day miles might be higher than actual miles traveled.



Appendix E: Non-CSI Charter Schools or BOCES Seeking Reimbursement

If a charter school or BOCES tracks their pupil transportation expenditures and mileage separately from the authorizing district, the school may seek reimbursement for pupil route transportation by including their information in the authorizing district's CDE-40 claim submission.

Only districts can submit a Transportation CDE-40 claim form and receive direct reimbursement payment from CDE for this purpose. Once the payment is made to the district, it is the district's responsibility to distribute the appropriate amount to the charter school.

Charter School/BOCES Guidance

The charter school/BOCES will need to complete their own calculation as if they are submitting the CDE-40 form as a district. The charter school/BOCES must obtain information that is the equivalent of a district's data for Line 1, 2, 3, 5, 7 and 8.

The charter school/BOCES may choose to use the optional [Sample CDE-40 Calculation worksheet](#) provided by CDE, located on the Transportation Funding website or its own document. The charter school must maintain and provide the relevant documentation to support all Lines reported.

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

The charter school must submit their calculation worksheet, Line determinations and supporting documentation to the authorizing district to accompany the district's CDE-40 submission.

Authorizing District Guidance

The authorizing district should review the charter school/BOCES documentation and calculation to ensure its accuracy prior to adding the information to the district's calculation.

The charter school/BOCES's calculation should be added as follows:

1. The charter school/BOCES's Line 1 should be reported as a direct cost, adding to the district's completed Line 1 calculation.
 - a. Ensure that it is not included in the prorated costs as this will be impacted by the district's reimbursable percentage.
2. Incorporate the charter school/BOCES'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/BOCES's Line 7 or Line 8 in the district's calculation. This information has already been used as the charter school/BOCES's reimbursable percentage.



Appendix F: Recommended Lifecycle of Transportation Funding

Preparing for the Fiscal Year Entitlement Period

	Date	Recommendation
<input type="checkbox"/>	June	<ul style="list-style-type: none"> Ensure that the accounting system is categorizing and describing accounts as accurately as possible. Examples: Route Driver Salary, Tolls, Activity Driver Benefits. <ul style="list-style-type: none"> R2 [Summary_GL.xlsx] Summary General Ledger R3 [Detail_GL.xlsx] Detail General Ledger Determine if any individuals should be considered as Support Costs outside of Program 2700 for the fiscal year and begin tracking pupil transportation tasks and hours worked for each person. <ul style="list-style-type: none"> O6 [Support.xlsx] Support Costs

Fiscal Year Entitlement Period (July 1-June 30)

	Date	Recommendation
<input type="checkbox"/>	July	<ul style="list-style-type: none"> Obtain the beginning odometer readings as of July 1 for each vehicle with costs in the 2700 series. <ul style="list-style-type: none"> R7 [Totalmileage.xlsx] Total Vehicle Mileage Obtain any insurance documentation that has been paid for the fiscal year to be claimed. Note any pupil transportation buildings/pupil transportation vehicle premiums. <ul style="list-style-type: none"> R4 [Vehicle_Ins.xlsx or pdf] Vehicle Insurance Premiums O4 [Workercomp.xlsx or pdf] Workers' Compensation Insurance Premiums O3 [Property_Ins.xlsx or pdf] Physical Building/Property Insurance Premiums
<input type="checkbox"/>	August	<ul style="list-style-type: none"> Begin obtaining contracted transportation invoices and maintain over the course of the fiscal year. This should include any relevant parent mileage transportation information. <ul style="list-style-type: none"> O1 [Contract_invoices.pdf] Contracted Transportation Invoices O1 [Commercial_invoices.pdf] Commercial Transportation Vendor Invoices O2 [Parent_invoices.pdf] Parent Contract Expenses
<input type="checkbox"/>	September	<ul style="list-style-type: none"> Ensure that all drivers and contractors are aware of the scheduled count day route requirements and determine if any of the routes will need a split calendar calculation.
<input type="checkbox"/>	October	<ul style="list-style-type: none"> Pupil Count Enrollment Day occurs. Obtain the required scheduled count day mileage documentation. <ul style="list-style-type: none"> R5 [Countday.xlsx] Scheduled Count Day Mileage
<input type="checkbox"/>	June	<ul style="list-style-type: none"> Review the updated Resource Guide uploaded to the CDE website and Transportation Step-by-Step videos. Obtain the optional updated District Calculation worksheet and begin to complete <ul style="list-style-type: none"> R1 [District_calculation.xlsx or pdf] Obtain any documentation that was not previously obtained during the year, to include any Support Costs hours spent on pupil route transportation. Review the routes that were scheduled as of count day and determine if a split calendar calculation is needed. Obtain the ending odometer readings for each vehicle as of June 30 with costs in the 2700 series. <ul style="list-style-type: none"> R7 [Totalmileage.xlsx] Total Vehicle Mileage



After the Fiscal Year Entitlement Period

	Date	Recommendation
<input type="checkbox"/>	July	<ul style="list-style-type: none">• Note that the CDE-40 Form submission opens on the CDE website as of July 1. A district can submit a claim any time between July 1 and September 15.<ul style="list-style-type: none">○ Risk assessments begin with the School Finance Unit during this timeframe as well.• Once year-end close out has occurred, obtain the Program 2700+ series summary and detailed general ledger.<ul style="list-style-type: none">○ R2 [Summary_GL.xlsx] Summary General Ledger○ R3 [Detail_GL.xlsx] Detail General Ledger
<input type="checkbox"/>	August	<ul style="list-style-type: none">• Submit CDE-40 Form through the CDE website.<ul style="list-style-type: none">○ It is ideal to submit this as soon as possible in order to allow sufficient time for the risk assessment process.
<input type="checkbox"/>	September	<ul style="list-style-type: none">• Statutory CDE-40 Form submission deadline of September 15.

Risk Assessment Period

	Date	Process that Occurs
<input type="checkbox"/>	Between July and the end of October	<ul style="list-style-type: none">• School Finance Unit conducts Risk Assessments. The district will receive notification of either:<ul style="list-style-type: none">○ Risk Assessment complete with no further information needed.○ Risk Assessment indicates that additional information is needed from the district prior to finalizing the district's submission.
<input type="checkbox"/>	November	<ul style="list-style-type: none">• CDE's deadline for Transportation Certification to the State Treasurer is November 15.