

PUPIL TRANSPORTATION REIMBURSEMENT CLAIM INSTRUCTIONS

2010-2011 SCHOOL YEAR (PAYABLE IN FY 12)



This is a compilation of procedures and instructions,
supported by rules and regulations to assist local
education agencies in claiming transportation reimbursement.

ILLINOIS STATE BOARD OF EDUCATION
Division of Funding and Disbursement Services
100 North First Street
Springfield, Illinois 62777

Phone: (217) 782-5256
Fax: (217) 782-3910

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GENERAL INSTRUCTIONS

Please read the instructions carefully before completing the electronic Pupil Transportation Reimbursement Claim through the Pupil Transportation Claim Reimbursement System (PTCRS) for the 2010-2011 School Years (payable in FY 2012).

Section 5/29-5 of the School Code specifies that the statutory date for transmission of the claim to the State Superintendent of Education is August 15.

There are no provisions in the School Code for granting extensions beyond the statutory due date; therefore, ALL claims must be received on or before August 15, 2011 at the Illinois State Board of Education. The submit button on the review and submit screen will be removed at 12:01 a.m. on August 16, 2011.

The following shall be **retained by the district** for state audit purposes:

- A copy of the 2000-01 intergovernmental agreement with a public transit carrier, if claiming public transit expenditures on Line 14e – (Pmts-Public Transit Carriers) of the claim per Public Act 93-663, effective February 17, 2004.
- A copy of the itemization of each expense reported on Line 14h – (Other) when this line is completed on the Pupil Transportation Reimbursement Claim.
- A copy of the itemization of each revenue source reported on Line 19(b) – (Other Revenue) when this line is completed on the Pupil Transportation Reimbursement Claim.
- A copy of the Transportation Depreciation Schedule(s) prior to FY 2005, if applicable. Beginning in FY 2005 and future years, all entities must use the online electronic Transportation Depreciation Schedule in PTCRS.
- A copy of the Resident Pupils Transported Worksheet (Adobe PDF format in PTCRS) or a similar district-designed database containing this same information. **The Resident Pupils Transported Worksheet in the Adobe PDF format is not automatically saved in PTCRS. The user must save and/or print a copy before clearing the screen or the data entered will be lost.**
- Regular Pupil Transportation Reimbursable Field Trips Worksheet (Adobe PDF format in PTCRS) or a similar district-designed database containing this same information. **The Resident Pupils Transported Worksheet in the Adobe PDF format is not automatically saved in PTCRS. The user must save and/or print a copy before clearing the screen or the data entered will be lost.**

- Article 5/29-3 requires the school board to annually review all serious safety hazards approved by the Illinois Department of Transportation to verify that the hazardous conditions remain unchanged. **HB 3680, Public Act 94-0439 requires the school board to annually review the hazardous conditions, but no longer requires the school board to send a copy of the resolution to the State Superintendent of Education. However, those resolutions should remain on file in the district for audit purposes.**

Dates for Claim Payments

Per Section 29-5, all Pupil Transportation Reimbursements are paid quarterly. The Illinois State Board of Education shall prepare and transmit vouchers to the Office of the Comptroller on or before the following statutory dates:

- (1) September 30
- (2) December 30
- (3) March 30
- (4) June 20

The Office of the Comptroller will release the money as sufficient funds are available.

If you have questions, please contact Jamie Johnson, Consultant, at 217/782-5256 or e-mail jjohnson@isbe.net.

INSTRUCTIONS FOR COMPLETING THE ELECTRONIC PUPIL TRANSPORTATION REIMBURSEMENT CLAIM

IMPORTANT: The Resident Pupils Transported Work Sheet (see Appendix A) or a similar district-designed database containing the same information must be completed before Lines 1, 2, 3, and 5 on the Annual Claim for Pupil Transportation can be completed.

All entries on the Pupil Transportation Reimbursement Claim must be in Whole Numbers only.

REGULAR PUPIL TRANSPORTATION – REGULAR SCHOOL TERM ONLY

Line 1 - Number of Public School Regular Pupils Enrolled to Be Transported (Regular Route).

Enter the actual head count of every public school pupil enrolled for transportation services and assigned to a regular route (see definition in Appendix E) **at any time during the regular school term.** This number includes students who were assigned to a regular bus route for either the entire regular school term or a portion of the regular school term.

Line 2 - Number of Non-Public Regular Pupils Enrolled to Be Transported (Regular Route)

Enter the actual head count of every nonpublic school pupil enrolled for transportation services and assigned to a regular route (see definition in Appendix E) **at any time during the regular school term.** This number includes students who were assigned to a regular bus route for either the entire regular school term or a portion of the regular school term.

Line 3 - Number of Regular Education Pre-K Pupils Enrolled to Be Transported (Regular Route-Not Exclusive)

Enter the actual head count of every regular education pre-kindergarten pupil assigned to a **regular K-12 route** during the regular school term for either the entire regular school term or a portion of the regular school term.

Do not enter a pre-kindergarten pupil count on Line 3 if the students were transported on EXCLUSIVE pre-kindergarten routes. *See Appendix G for more details on how to report pre-kindergarten pupils.

REGULAR PUPIL TRANSPORTATION – REGULAR SCHOOL TERM ONLY (CONT.)

Line 4 - Number of Resident Pupils Who Are Transported on Reimbursable Curriculum - Related Field Trips but who are NOT Enrolled to Be Transported on a Regular Route

Enter the actual head count of pupils who are not enrolled for transportation services on a regular route to and from school (i.e. head count reported on Line 1), but who are transported for a reimbursable curriculum-related field trip (see criteria in Appendix B) during the regular school term.

The source for this information is the total of Column 1 located on the Regular Pupil Transportation Reimbursable Field Trips Worksheet or a similar district-designed database containing the same information.

Line 5 - Total Number of Days Pupils Are Enrolled to Receive Regular Transportation (Regular Route-Not Exclusive)

Enter the total number of enrolled days as defined on Lines 5(A), (B), (C) and (D). This number is composed of the total number of days that each pupil is enrolled to receive regular transportation and assigned to a non-exclusive regular route (see definition in Appendix E), times the number of student attendance days on the school calendar (Line 6) regardless of the number of days the student actually rides the bus. (Lines 5 A, B, C & D X Line 6 = Line 5)

Line 5(A) - Pupils Residing 1½ Miles or more

Enter the total number of days for pupils who reside 1½ miles or more from their assigned attendance center and are enrolled to receive regular pupil transportation services on a regular route. This number should include:

1. The total number of days for public school pupils who were transported on an assigned regular route;
2. The total number of days for non-public pupils who were transported on an assigned regular route;
3. The total number of days for pupils who were transported on curriculum-related reimbursable field trips (i.e. head count reported on Line 4);

The source for this information is the total of Columns 7 – Pupils Transported 1½ miles or more located on the Resident Pupils Transported Worksheet and Column 6 – Total Days Transported located on the Regular Pupil Transportation Reimbursable Curriculum-related Field Trips Worksheet or a similar district-designed database containing the same information.

REGULAR PUPIL TRANSPORTATION – REGULAR SCHOOL TERM ONLY (CONT.)

Line 5(B) – Regular Education Pre-K Pupils. (Do not include any special education pupils on this line)

Per HB 4879, Public Act 096-1264, effective January 1, 2011 transportation of regular education pre-kindergarten pupils who are transported at the same time as other eligible pupils is **reimbursable**. Enter the total number of **days** regular education pre-kindergarten pupils were transported **on a regular K-12 route** (regardless of the distance from their assigned attendance center).

IMPORTANT: Do not include enrollment days for pre-kindergarten pupils who ride an exclusive pre-kindergarten route.

The source for this information is the total of Column 8 – **Pre-K Pupils on a Regular Route** located on the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

Line 5(C) – Pupils residing **less than 1½ Miles without an approved Serious Safety Hazard**

Transportation of pupils residing less than 1 ½ miles **without** an approved Serious Safety Hazard is **non-reimbursable**. Enter the total number of **days** for pupils who reside **less than 1½ miles** from their assigned attendance center, who are enrolled to receive regular pupil transportation services, and who are assigned to a regular route **without an approved Serious Safety Hazard from the Illinois Department of Transportation (IDOT).**

The source for this information is the total of Column 9 – **Pupils Transported Less than 1½ miles without a Serious Safety Hazard** located on the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

Line 5(D) - Pupils residing **less than 1½ Miles with an approved Serious Safety Hazard**

Enter the total number of **days** for pupils who reside **less than 1½ miles** from their assigned attendance center, who are enrolled to receive regular pupil transportation services, and who are assigned to a regular route **with an approved Serious Safety Hazard from the IDOT**. **Include only the total number of days following the date the district was approved for transporting students in hazardous conditions by the IDOT. The days pupils were transported prior to the IDOT's approval must be entered in Line 5(C) – Pupils Residing Less than 1 ½ miles without an approved Serious Safety Hazard.**

The source for this information is the total of Column 10 – **Pupils Transported Less than 1½ miles WITH a Serious Safety Hazard** on the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

REGULAR PUPIL TRANSPORTATION – REGULAR SCHOOL TERM ONLY (CONT.)

Line 5(E) - PTCRS automatically calculates the total for this field. This total is the sum of Lines 5(A), (B), (C) and (D).

Line 6 - Number of Student Attendance Days on the School Calendar

This line represents the reported number of student attendance days and will be pre-populated for all school districts from the final school calendar. This number does not include teacher institute days or other days when students are not transported to attend school. This number will not be available for non-school districts.

Line 7 - Average Number of Regular Transportation Pupils Transported Per Year

PTCRS automatically calculates the total for Line 7. The results for Lines 7(A), (B), (C) and (D) are derived by dividing Lines 5(A), (B), (C) and (D) by Line 6. The total in Line 7(E) is the sum of Lines (A), (B), (C) and (D).

VOCATIONAL TRANSPORTATION– REGULAR SCHOOL TERM ONLY

Line 8 - Number of Vocational Pupils Enrolled to Be Transported (Regular School Term Only)

Enter the **total number of pupils** enrolled who were transported to a vocational/career education program such as an area vocational/career center, a district-operated or another district’s vocational/career program, and/or to a work site during the school day for the regular school term.

NOTE: If the district only provides pupil transportation for **reimbursable** vocational/career education curriculum-related field trips, enter the head count of the pupils transported during the regular school term.

SPECIAL EDUCATION TRANSPORTATION

Line 9 - Number of Special Education Pupils Enrolled to Be Transported (Regular and Summer School Terms)

Enter the **total number of pupils (including special education pre-kindergarten pupils)** enrolled who were transported on a special education route during the regular and/or summer school terms due to their disability or the location of their special education program. **Only pupils, including Pre-kindergarten, with an Individualized Education Program (IEP) with special transportation approved as a related service on the Funding and Child Tracking System (FACTS) should be included.**

REGULAR MILEAGE

Line 10 - Total Regular Transportation Miles to and from School (Regular School Term Only). Include miles for district owned as well as contractual transportation.

Column A Enter the **total number of miles** driven to transport students (including pre-k students who are transported at the same time as other eligible students per HB 4879, Public Act 096-1264, effective January 1, 2011) on **regular routes** (see definition in Appendix E) during the regular term. **This number should not include mileage for curriculum-related field trips for regular education.**

Mileage should be calculated based upon miles from the point the vehicle begins the regular route to the point of return.

In addition to the normal daily route miles, include:

- The **total number of miles** driven for early morning routes,
- Shuttle miles between assigned attendance centers **during the school day** (including transportation of less than 1½ miles for vocational students between attendance centers, a building, or other trade-skill-development sites),
- “Late runs” to transport eligible students who are required for disciplinary reasons to serve a detention period either before or after the school day (23 Ill Admin Code Section 120.20(a));
- The **total number of miles** driven to transport students following voluntary, extracurricular and/or co-curricular activities, including sport practices, club meetings, drama rehearsals, or choral and band practices **immediately before or after the school day (23 Ill Admin Code Section 120.30(a)(5)) and;**
- **Miles driven** to repair buses on the road and pick up parts for district-owned pupil transportation vehicles and to take school buses to and from inspection lanes.

Mileage from First Division vehicles (i.e. those that are designed to carry not more than 10 persons including the driver such as cars and mini-vans) may be reported when the vehicle is used to transport a student(s) over **a regular route.**

IMPORTANT: Drivers transporting students (other than parents or legal guardians transporting their own students) in First Division vehicles **MUST** possess a valid school bus driver permit per Section 6-104(d) of the Vehicle Code.

Column B Enter the **total number of miles** driven to transport students for **reimbursable** regular education curriculum-related field trips (see criteria in Appendix B).

NOTE: Detailed records documenting the mileage as well as the rationale for each reimbursable curriculum-related field trip must be maintained and be available in the district for audit purposes.

VOCATIONAL, SPECIAL EDUCATION & NON-REIMBURSABLE MILEAGE

Line 11 - Total Vocational Transportation Miles to and from School (Regular School Term Only)

Column A Enter the **total number of miles** driven to transport vocational pupils **1½ miles or more** during the school day from the assigned attendance center to vocational/career education programs located at an area vocational/career center, another school district, a building, or other trades-skills-development site.

Mileage for vocational pupils who are transported less than 1½ miles between attendance centers, a building, or other trade-skill-development sites should be reported under Regular Transportation Line 10 Column A. **Do not include reimbursable vocational education curriculum-related field trip mileage.**

Column B Enter the **total number of miles** driven to transport students for **reimbursable** vocational/career education curriculum-related field trips.

NOTE: Detailed records documenting the mileage as well as the rationale for each reimbursable vocational curriculum-related field trip must be maintained and be available in the district for audit purposes.

Line 12 - Total Special Education Transportation Miles to and from School (Regular and Summer Terms)

Column A Enter the **total number of miles** driven to transport special education students for the **regular and/or summer terms** who require special transportation as defined in their IEP and approved as a related service on the Funding and Child Tracking System (FACTS).

Column B Enter the **total number of miles** driven to transport special education students for special education curriculum-related field trips.

NOTE: Detailed records documenting the mileage as well as the rationale for each reimbursable curriculum-related field trip must be maintained and be available in the district for audit purposes.

Line 13 - Total Non-reimbursable Miles (Regular and Summer Terms)

Line 13(A) Non-curriculum related Field Trips and all other Non-reimbursable Transportation Services

Enter the **total number of miles** driven for non-curriculum-related field trips such as transporting participants or spectators to and from athletic contests, academic contests, extracurricular and/or co-curricular activities, extracurricular trips that are not claimable as early or late runs, regular education summer school, and all other non-reimbursable transportation services. **(Include miles traveled using the Multifunction School-Activity Bus).**

Line 13(B) Pre-Kindergarten (Exclusive Routes)

Enter the total number of miles driven for **exclusive** pre-kindergarten routes plus the percentage of miles for pre-kindergarten pupils who are transported with special education pupils on a regular route.

ALLOCATION OF COSTS

IMPORTANT: To assist in allocating transportation costs, please refer to the Pupil Transportation Mileage & Cost Allocation Worksheet and Instructions located on the local education agency’s homepage in the Pupil Transportation Claim Reimbursement System under “Worksheets”.

District-owned/operated transportation systems must prorate all expenses based on the ratio of miles traveled in each category (regular, vocational, special education, and/or non-reimbursable) to the total miles traveled in all categories operated by the district. This method of proration applies to the employees included on Lines 14a and 14b on the claim unless the district can document the number of hours worked per category to the total number of hours worked per person. (23 Ill Admin Code Section 120.90 (d)).

Contractual transportation expenditures must be prorated based on the ratio of miles traveled in each contract category (regular, vocational, special education, and/or non-reimbursable) with the exception of the following (see 23 Ill. Admin. Code, Section 120.90 (e)):

- Payments to a contractor that provides only one category of transportation service;
- **Effective February 24, 2004**, Payments by a district to a contractor that provides multiple types of transportation service, a contract for each of which was separately executed on or after July 1, 2004, based on the lowest bid among at least two bids tendered by separate contractors, as reflected in the district’s records on the procurement of these services;

- Contracts with a parent/guardian who provides transportation for their own child/children when a district is required to provide free pupil transportation services, but does not based on the contract with the parent/guardian.

ALLOCATION OF COSTS (Cont.)

- Payments to a contractor by a district for costs that are part of a contractual agreement between a cooperative or joint agreement and the contractor;
- Contracts with a taxi/limousine company that provides only one category of transportation service when the district has documentation on file that the taxi driver has the proper licensing/permit;
- Expenses related to a district contracting with another district for one category of transportation service; and/or
- Contracts with a mass transit entity to provide transportation services under the following circumstances only:
 - a.) The mass transit entity provides buses that meet the requirements of a “school bus” (i.e. yellow, stop arm, proper lighting) exclusively for pupil transportation services (i.e. pupils cannot be transported along with the general public). When such contracts are entered into, the contract must guarantee that the mass transit bus driver has a valid school bus driver permit and the buses are properly insured and inspected.
 - b.) Effective February 17, 2004, Public Act 93-663 made a change in Article 5/29-5 of the School Code that allows districts that made payments to a public transit carrier to claim the costs for reimbursement on Line 14(e) of the Pupil Transportation Reimbursement Claim *only if the district had an intergovernmental agreement during the 2000-01 school year.*

To determine the percentages to be used in allocating costs, include the total miles recorded on lines 10, 11, 12, and 13 and calculate the percentage of each total to the total miles driven.

Example #1:

Line 10, Columns A and B	10,000 miles	50%
Line 11, Columns A and B	4,000 miles	20%
Line 12, Columns A and B	4,000 miles	20%
Line 13	<u>2,000 miles</u>	<u>10%</u>
Total miles driven	20,000 miles	100%

ALLOCATION OF COSTS (Cont.)

Contractual Transportation: When a district claiming contractual transportation has two contractors with one contractor providing only one category of transportation, allocate costs as follows:

Example #2:

<u>Contractor:</u>	<u>Total Paid to Contractor:</u>
ABC Contractor	\$328,942
XYZ Bus Company (Special Education Only)	\$ 12,389

<u>Contractor:</u>	<u>Mileage and Allocation Percentage:</u>				
	Regular	Vocational	Sp Ed	Nonreimb.	Total
ABC Contractor	181,576	18,190	107,268	21,908	328,942
Allocation %	55.20%	5.53%	32.61%	6.66%	100%
XYZ Bus Co.			12,389		12,389
Allocation %			100%		100%

<u>Contractor:</u>	<u>Allocation of Expenditures:</u>				
	Regular	Vocational	Sp Ed	Nonreimb.	Total
ABC Contractor	\$181,576	\$18,190	\$107,268	\$21,908	\$328,942
XYZ Bus Co.			\$ 12,389		\$ 12,389
	\$181,576	\$18,190	\$119,657	\$21,908	\$341,331

Example #3: Effective February 24, 2004, payments by a district to a contractor that provides multiple types of service, a contract for each of which was separately executed on or after July 1, 2004, based on the lowest bid among at least two bids tendered by separate contractors, as reflected in the district’s records on the procurement of these services. (Section 120.90(e)(2))

Contracts were let for Regular/Vocational Transportation in one bid and Special Education Transportation in another bid. At least two contractors submitted bids in each contract; however, the same contractor was the lowest bidder.

Regular/Vocational transportation expenditures should be allocated based on the miles in each category. Special education costs are not included in the allocation process, but claimed directly in Special Education Transportation.

EXPENDITURES

All reimbursable direct operating costs must be paid from the **Transportation Fund** of a school district, except for expenditures required to be paid from the Operations and Maintenance Fund. All reimbursable direct operating costs must be paid from Function 2550 of a Special Education Cooperative and/or Vocational Center.

Districts maintaining their accounting records on a **cash basis** and filing their Annual Financial Report on a **cash basis** must complete the claim for pupil transportation reimbursement on a **cash basis**.

Districts maintaining their accounting records on a **modified accrual basis** and filing their Annual Financial Report on a **modified accrual basis** must complete the claim for transportation reimbursement on a **modified accrual basis**.

Districts maintaining their accounting records on a **cash basis** and filing their Annual Financial Report on a **modified accrual basis** may use **either a cash basis or modified accrual basis** to complete the claim for transportation reimbursement. However, per Section 5/10-17 of the Illinois School Code, any district electing to use the accrual system may not change to a cash basis without the permission of the State Board of Education. **Only one method can be selected and must be used continually.**

Following are the allowable expenditure items and instructions related to their placement on the electronic Pupil Transportation Reimbursement Claim. Non-reimbursable expenditures are listed in Appendix F. **Documentation of all expenditures reported on this claim must be retained by the claimant for audit purposes.**

Line 14- Direct Costs:

Direct Costs (Lines 14a through 14h) must be paid from the **Transportation Fund**.

Line 14a - Salaries

Insert expenditures for salaries and/or wages for the following full- or part-time employees:

1. School bus drivers;
2. School bus maintenance personnel;
3. Chief mechanic;
4. Special education attendants or aides for the portion of the time they assist special education pupils, **as required per the IEP and for transit time only**;
5. Transportation supervisory salary costs including allowable benefits for district employee(s) whose job responsibilities is defined in 23 Ill Admin Code Section 120.10. These personnel are employed by the LEA and are responsible for **all** of the following functions with respect to either the entire territory or a portion of the territory of the LEA:

EXPENDITURES (Cont.)

- a) overall planning of the transportation program, including the development and presentation of recommendations to the board of education concerning contracting, leasing, and/or purchasing related to transportation services, and the preparation and establishment of procedures and policies related to crisis intervention, discipline, and general operation of the transportation service;
- b) total responsibility for the development of all transportation routes;
- c) monitoring and modification of the established transportation services, routes and procedures to ensure an efficient, safe operational program (not to be confused with bus driver education);
- d) ensuring the sufficient, properly trained maintenance staff and bus drivers meeting the requirements of Section 6-106.1 of the Illinois Vehicle Code [625 ILCS 5/6-106.1] are available to provide the established transportation services; and
- e) provision of safety training to drivers, staff and students for crisis situations (e.g., accidents, vehicle breakdowns, etc.).

Only one supervisory salary can be claimed on the Pupil Transportation Claim.

IMPORTANT: If the school district or joint agreement/cooperative does not employ a full or part-time transportation supervisor/director, a portion of the district superintendent's or cooperative/joint agreement director's salary and employee benefits may be claimed for reimbursement on the Pupil Transportation Reimbursement Claim. A superintendent's/director of special education's salary and related employee benefits shall be prorated as detailed in Section 120.90(c).

To calculate the claimable portion of the district superintendent's or cooperative/joint agreement director's salary and benefits use the following formula.

District Superintendent - Allowable expenditures shall be prorated based on the ratio of the total transportation fund expenditures to the district's total expenditures of all funds (district owned and contractual should be included). The district's expenditures are to be calculated in the Illinois Local Education Annual Financial Report pursuant to 23 Ill. Adm. Code 110 (Program Accounting Manual).

EXPENDITURES (Cont.)

Joint agreement/cooperative Director - Allowable expenditures shall be prorated based on the ratio of total expenditures/disbursements and transfers for transportation to the total expenditures/disbursements and transfers of the joint agreement. The joint agreement/cooperative total expenditures/disbursements and transfers are to be calculated in the Joint Agreement Annual Financial Report.

Apply the resulting percentage to the district superintendent's or joint agreement/cooperative director's salary and employee benefits and allocate in accordance with the procedures stated under Allocation of Costs.

The claimable portion of the district superintendent's or director's and other district staff's salary and benefits must be paid from the **Transportation Fund or Function 2550 (for non-school districts), as applicable**; and/or

6. Clerical staff and dispatchers who support transportation functions when their positions are documented and records support the percentage of time claimed for each position.

Salaries and/or wages for clerical staff and dispatchers must be documented with timesheets to validate the amount of time **directly related to the operation of pupil transportation services and must be paid from the Transportation Fund.** If none of these salaries and/or wages is charged to the Transportation Fund, claim it as an indirect cost if properly charged to one of the functions listed on the indirect cost work sheet.

If an employee performs multiple job duties (e.g., districts/cooperatives employing a part-time transportation supervisor/director) and at least one job duty is reimbursable under pupil transportation, the salary and district-paid employee benefits for such employee shall be prorated to each type of job duty based on the ratio of the number of hours worked in each job to the total hours worked.

In order to include the salary and benefits for staff that perform clerical functions in support of the transportation program as a direct cost, the following documentation must be maintained and provided upon audit:

1. Time sheets documenting the amount of time spent on the transportation program annotated with the activities being performed;
2. The amount of salary and benefits paid out of the Transportation Fund compared to the amount of salary and benefits paid out of other funds.

EXPENDITURES (Cont.)

Districts who do not pay the supervisory salary costs out of the Transportation Fund may only claim these costs as indirect.

For definitions of claimable transportation personnel categories refer to Appendix E.

Allocation of Costs

Salaries/wages for school bus drivers, school bus maintenance personnel, the chief mechanic, special education attendants/aides, clerical staff, dispatchers, and transportation supervisory positions shall be allocated in accordance with procedures previously stated above

Line 14b - Employee Benefits

Insert expenditures for the employees included on Line 14a (Salaries) for the following benefits paid from the **Transportation Fund**: The proration of Employee benefits among the various transportation categories shall be based on the same allocation as his/her salary.

1. Health insurance;
2. Life insurance;
3. Dental insurance;
4. Vision insurance;
5. Annuities in lieu of health, life, dental, or vision insurance;
6. Municipal retirement contribution, if paid by the employer as part of the transportation supervisory salary costs; and
7. Teacher retirement contributions, if paid by the employer from the Transportation Fund as part of the transportation supervisory salary costs.

Note: Section 5/29-5 of the School Code **excludes** Illinois municipal retirement payments, Medicare, social security payments, unemployment insurance payments and workers' compensation insurance premiums as claimable costs for all transportation employees except a supervisory position.

Allocation of Costs

Employee benefits for school bus drivers, school bus maintenance personnel, the chief mechanic, special education attendants/aides, clerical staff, dispatchers, and transportation supervisory positions shall be allocated in accordance with procedures previously stated above.

Line 14c - Purchased Services Other than Lines 14d, 14e and 14f

Include all purchased services, **excluding contractual transportation services with a private contractor, public transit carrier or another public school entity.** This line can include, but is not limited to, the following:

1. Payments made to other agencies for computerized bus scheduling, to companies for the purchase of computer software used to establish school bus routes, and to companies for maps that identify vehicular traffic hazards in accordance with 23 Ill. Adm. Code, Section 120.120.
2. Cost of converting school bus gasoline engines to more fuel efficient engines or to engines which use alternate energy sources.
3. Expenditures (according to a school district's written travel reimbursement policies) for travel to workshops or meetings conducted by the regional superintendent or the State Superintendent of Education designed to improve the driving skills of school bus drivers or to other training programs that are for the enhancement of skills necessary to operate vehicles safely, manage student behavior, or address specific student needs (excluding competitions).
4. Also, insert expenditures for mechanics' mileage to repair buses on the road and pick up parts for district-owned pupil transportation vehicles, if paid as a separate travel allowance.
5. Contractual maintenance services **not exceeding \$2,500 per service** including materials, parts, supplies, and labor necessary for the operation of pupil transportation vehicles, with the exception of repairs/maintenance paid by insurance proceeds; (if expenditures exceed \$2,500 per service, it should be listed on the depreciation schedule instead of as a direct cost)
6. Payments for lease/rental agreements **not exceeding 30 days** for pupil transportation vehicles/equipment; (if the lease/rental exceeds 30 days, the cost must be capitalized).
7. Payments for insurance, license plates, and inspection fees pertaining to pupil transportation vehicles;

EXPENDITURES (Cont.)

8. Security services;
9. Monthly fees for cellular phones for use on school transportation vehicles **for emergency purposes only**;
10. Communication repeater service used solely for pupil transportation;
11. Contractual laundry service for school bus drivers' or school bus mechanics' uniforms only when stated in the contract that the school district pays such service as compensation in lieu of salary;
12. Towing and wrecker fees (pupil transportation vehicles only);
13. Newspaper advertisement fees for bids on buses or vacancies for school bus drivers;
14. Printing expenditures for bus route schedules for pupil transportation to and from school;

Printing expenditures for bus passes or tickets used for identification of pupils to ride buses contracted through a bus company or city buses to and from school only when stated in the contract that the school district pays the contracted bus company or city bus company to transport their pupils free of charge. **See requirements for contracting with mass transit carriers as stated in Article 625 ILCS 5/1-182(b) of the Illinois Motor Vehicle Code**;
15. Fire extinguisher operational inspection fees;
16. Expenditures for items that enhance transportation safety **costing less than \$2,500, paid out of the transportation fund** and not funded by any other federal or State source of funding, including, but not limited to:
 - A) federally approved child safety restraint systems;
 - B) reflective tape;
 - C) alarm/warning systems for child safety;
 - D) cameras used on school buses specifically for security purposes
17. Tolls and parking expenses incurred for curriculum-related trips.

NOTE: Bus lease payments should not be reported as a direct cost on line 14(c). They are reported on the depreciation schedule.

EXPENDITURES (Cont.)

Line 14d - Contractual Transportation Services (Excludes Contracts with Other Districts)

Insert expenditures for pupil transportation services that are provided under a written contract with the following:

1. Independent carriers whose drivers and vehicles comply with the Illinois Vehicle Code (e.g., to bus companies, taxi companies, limousine services, and medical transportation carriers qualifying as independent carriers).

NOTE: Taxi/limousine drivers transporting students must have a valid school bus driver permit. Districts are required to have the proper documentation on file for audit purposes or the expenditures for taxi cabs or limousines will be denied.

2. Parents or legal guardians for transporting their own children when the district is required to provide free pupil transportation services, but do not based on the contract with the parent/guardian. (must have written documentation on file for audit purposes).

Allocation of Costs

Districts or cooperatives that contract for more than one category (regular, vocational, special education, and/or non-reimbursable) of pupil transportation service with more than one vendor must allocate the expenditures based on the ratio of miles per independent contractor, except as provided for in 23 Ill Admin Code Section 120.90(e) (see example previously stated above).

Districts that own/operate their own transportation systems and also contract for specific categories of transportation services (regular, vocational, special education, and/or non-reimbursable) must allocate expenditures in the following manner:

- a). District owned/operated expenditures are spread across the categories of transportation provided based upon district-driven miles per category to the total district-driven miles.
- b). Contractual expenditures must be spread across the categories of transportation provided by the contractor based upon the percentage of contractual miles per category to the total contractual miles, except as provided for in 23 Ill Admin Code Section 120.90(e) (if more than one contractor, this procedure must be followed for each contractor). If the contractor only provides one category of transportation, you may claim the cost directly in the category for which service is provided.

EXPENDITURES (Cont.)

Line 14e – Payments to Public Transit Carriers

School districts that claim expenditures on this line must have had an intergovernmental agreement to use mass transit services to provide for the transportation of pupils in place during the 2000-01 school years, (per PA 93-663 effective February 17, 2004), unless the mass transit carrier is providing districts with yellow school buses that are properly insured and inspected and a driver(s) who possesses a school bus driver permit.

Line 14f - Payments to Other Districts

Insert expenditures for payments to other public school districts and/or cooperatives for providing pupil transportation services.

Payments to other public school districts and/or cooperatives for providing pupil transportation services should be allocated in accordance with the specific category of transportation service (regular, vocational, special education, and/or non-reimbursable) for which payment was made. If more than one category of transportation is provided, spread the costs based upon the percentage of miles per category to the total miles.

Allocation of Costs

Line 14g - Supplies

Insert expenditures (costing less than \$2,500) for fuel (excluding federal motor-fuel excise tax), oil, tires, fire extinguishers, and other supplies necessary for the operation of pupil transportation vehicles. (See definition for Materials, Parts, and Supplies in Appendix E). Expenditures of \$2,500 or more per item with a useful life of one year must be put on the depreciation schedule instead of being reported as a direct cost.

Allocation of Costs

Allocate in accordance with procedures previously stated above.

Line 14h - Other

Insert expenditures for any other items costing less than \$2,500 and not included on any of the above lines. Detailed records documenting the expenditures must be maintained and be available in the district for audit purposes. Expenditures of \$2,500 or more per item with a useful life of one year must be put on the depreciation schedule instead of being reported as a direct cost.

Allocate in accordance with procedures previously stated above.

EXPENDITURES (Cont.)

Line 15 - Subtotal Transportation Fund Expenditures

PTCRS will automatically calculate this line. This total is the sum of Lines 14a through 14h.

Line 16a – Pupil-Transportation-Related Building and Building Maintenance (Ed Fund)

Line 16b – Pupil-Transportation-Related Building and Building Maintenance (O. & M. Fund)

Insert pupil-transportation-related building, land and building maintenance costs **charged to the Education Fund and the Operations and Maintenance Fund** (per the correct line, 16a or 16b) that are **directly related to the pupil transportation program**. Following is a list of allowable expenses that are claimable as direct costs:

1. Utilities for pupil transportation-related buildings;
2. Custodial supplies and services rendered to the pupil-transportation-related buildings;
3. Insurance for pupil-transportation-related building(s) (including insurance on the contents of the building) and/or site improvements that are directly related to pupil transportation services;
4. Security services provided by personnel for pupil-transportation-related buildings or property where buses are serviced and/or stored;
5. Telephone charges related to pupil transportation services;
6. Supplies and materials with costs of **less than \$2,500** used in repairs on the pupil-transportation-related buildings or property;
7. Rental of property or buildings for the sole purpose of storing or maintaining transportation vehicles **when leased for less than 30 days**;
8. Fees paid to the State Fire Marshal for underground fuel tanks licensing (initial or renewal); and/or
9. Testing of underground fuel storage tanks for leakage as required by federal and state authorities.

Allocation of Costs

When district/joint agreement records cannot substantiate the portion of the costs applicable to pupil transportation services, use the following formula to allocate expenditures between the pupil-transportation-related services and non-transportation-related services:

1. Determine the square footage of the bus garage and divide it by the total square footage of all district-owned buildings.
2. Apply the resulting percentage to the Education Fund (Account 1-2540) and the O. & M. Fund (Account 2-2540) if claimed for reimbursement. (excluding capital outlay).
3. Allocate expenditures in accordance with the example stated above.

Line 17 - Allowable Depreciation

Enter the current-year total depreciation allowance from the Depreciation Schedule Summary.

When an item is damaged and the cost of the repair is covered by insurance proceeds, the repair cost should not be included on the Transportation Depreciation Schedule. The repair costs should be claimed on Line 14c (Purchased Services Other Than Lines 14d, 14e, and 14g) and the insurance proceeds should be claimed on Line 19(b) (Other Revenue).

Allocation of Costs

Allocate the depreciation allowance across the categories of transportation provided in accordance with the example previously stated above.

Line 18 - Total Direct Costs

PTCRS will automatically calculate this line (Sum of Lines 15 through 17).

DEDUCTIONS

Lines 19a and 19b are for reporting offsetting revenues to the transportation expenditures. Documentation of revenues reported on this claim must be retained for audit purposes.

Line 19a - Payments from Other Districts

Insert revenue received from other districts for transporting their pupils from July 1 through June 30 of the current fiscal year. If the payments received are for more than one category of transportation service (regular, vocational, special education and/or non-reimbursable), the payments must be allocated to the appropriate categories for which the payment was received.

DEDUCTIONS (Cont.)

Allocation of Costs

Enter revenue in the correct category(ies) of pupil transportation (regular, vocational, special education, and/or non-reimbursable) for which payment was received.

Line 19(b) - Other Revenue – The distribution of revenue is prorated among the transportation categories based on the same ratio used for the distribution of the reported expenditures.

1. When an item is sold or totaled by an insurance company and a replacement is not acquired during the same fiscal year, and the revenue from the sale and/or insurance proceeds is in excess of the item's undepreciated balance, report the excess revenue on Line 19(b) – Other Revenue and delete the item(s) from the Depreciation Schedule.

However, when the sales revenue and/or the insurance proceeds are less than the undepreciated balance and the item is not replaced during the same fiscal year, the difference is lost. In this case, the revenue is not reported on the claim form, and the item is deleted from the Depreciation Schedule.

For an item that is sold and replaced during the same fiscal year and whose sales revenue is in excess of that item's depreciated balance, deduct the excess revenue from the cost of the new item to arrive at the principal cost of the new item. Delete the item sold from the Depreciation Schedule.

When insurance proceeds are received for items that are damaged and repaired, report the total cost of repairs on Line 14(c) – Purchased services, and report the total revenue received from the insurance proceeds on Line 19(b) – Other revenue. The depreciation for the damaged item remains the same.

2. Proceeds from tort liability tax levy used for reimbursable transportation expenditures;
3. Proceeds from an independent contractor when the pupil transportation services are provided by that contractor and the district leases or sells vehicles, supplies, equipment or facilities to the contractor.
4. Revenue received from student fees or private organizations under the Non-reimbursable column on the claim.
5. Offsetting amounts for direct operating cost expenditures such as, but not limited to, reimbursement from other federal and/or state programs. (Special Education Orphanage)

6. Offsetting revenue received for transporting pupils less than 1½ miles without safety hazard approval. **This should be claimed under Non-reimbursable Transportation.**

DEDUCTIONS (Cont.)

7. Offsetting revenue received for regular education pre-kindergarten pupils. **(Early Childhood Block Grant) This should be claimed under Non-reimbursable Transportation;** and
8. Offsetting revenue received from parents for transportation costs for field trips. **This should be claimed under Non-reimbursable Transportation.**

Enter revenue received in the correct category(ies) of pupil transportation (regular, vocational, special education, and/or non-reimbursable) for which payment was received, with the exception of items 6, 7, and 8 above.

Allocation of Costs

Line 20 - Total Deductions (Total of Lines 19a and 19b)

PTCRS automatically calculates this line.

Line 21 - Net Direct Costs (Line 18 minus Line 20)

PTCRS automatically calculates this line.

Line 22 - Indirect Costs (Line 21 – (Lines 14d + 14e +14f)) X .05

PTCRS automatically calculates this line. Per 23 Ill Admin Code Section 120.80, a school district that owns and operates its own transportation services shall receive reimbursement for indirect costs equivalent to five percent of the total direct cost for pupil transportation services. Total allowable direct costs shall be computed as reimbursable direct costs, plus depreciation, less deductions as stipulated in Per 23 Ill Admin Code Section 120.70 and payments to other LEAs or independent carriers.

Line 23 - Total Costs (Line 21 + Line 22)

PTCRS automatically calculates this line.

**INSTRUCTIONS FOR COMPLETING THE
RESIDENT PUPILS TRANSPORTED WORKSHEET
(APPENDIX A)**

The Resident Pupils Transported Worksheet is located on the local education agency’s homepage in the Pupil Transportation Claim Reimbursement System (PTCRS) under the “Worksheets” heading. The worksheet is in PDF format. The user may enter data online; however, **the data is not saved in PTCRS. Once the user has completed entering data in the worksheet, the user must print a copy of each worksheet prior to clicking on the “Reset” button.** A district-designed database may be used, but must include the same information as The Resident Pupil Transported Worksheet form.

See **Appendix G** for instructions on how to report **regular education pre-kindergarten** pupils on the Pupil Transportation Reimbursement Claim.

Enter each **K-12 public or non-public pupil and each regular education pre-kindergarten pupil**, who is assigned to a **regular route** at any time during the **regular school term** and the number of days enrolled for pupil transportation services.

Retain this worksheet in the district for audit purposes.

Enter the following information on the worksheet:

Column 1 - Pupil’s Last Name, First, Middle Initial and Address

Insert the **name and address** of the pupil. Total the number of pupils who are enrolled to be transported. The number of **public** pupils who are enrolled to be transported should be reported on Line 1 of the claim and the number of **nonpublic** pupils who are enrolled to be transported should be reported on Line 2 of the claim. The number of **regular pre-kindergarten** students who are enrolled to be transported and assigned to a **regular K-12 route** will be entered on Line 3 of the claim. **Do not enter the headcount on Line 3 if the pre-kindergarten pupils are assigned to an EXCLUSIVE pre-kindergarten route.**

Column 2 – Grade Public K-12

Insert the **grade level** for the K-12 pupil.

Column 3 – Non-public

Insert an “X” or “✓” if the pupil is a **non-public** school pupil.

**INSTRUCTIONS FOR COMPLETING THE
RESIDENT PUPILS TRANSPORTED WORKSHEET (APPENDIX A -
CONT.)**

Column 4 – Regular Education Pre-K

Insert an “X” or “✓” if the pupil is a regular education pre-kindergarten pupil.

Column 5 - Date Enrolled

Insert the **date** the pupil is **enrolled** and is assigned to a **regular K-12 route** for regular pupil transportation services for the regular school term.

Column 6 - Date Dropped

Insert the **date** the pupil is **dropped** from the assigned **regular K-12 route** or the last day of transportation for the regular school term. (Example: If the pupil was enrolled for the entire regular term, the date dropped will be the last day of school. Otherwise, the date dropped will be the day the pupil moves out of the district’s transportation area or the date the pupil is no longer in school.)

**Column 7 – Pupils Transported 1½ Miles or More
(Enrolled Days)**

Enter the total number of **days** for pupils who reside 1½ miles or more from their assigned attendance center and are enrolled to receive regular pupil transportation services on a regular route. This number should include:

1. The total number of days for public school pupils who were transported on an assigned regular route;
2. The total number of days for non-public pupils who were transported on an assigned regular route;
3. The total number of days for pupils who were transported on curriculum-related reimbursable field trips.

NOTE: EXCLUDE shuttling services to special education and/or vocational education attendance centers, but INCLUDE vocational shuttles less than 1½ miles because they are counted as regular transportation.

After all pupils are recorded, enter the total of Column 7 on Line 5(A) - Pupils Residing 1½ Miles or more on the Pupil Transportation Reimbursement Claim.

**INSTRUCTIONS FOR COMPLETING THE
RESIDENT PUPILS TRANSPORTED WORKSHEET
(APPENDIX A - CONT.)**

**Column 8 - Regular Education Pre-kindergarten Pupils
(Enrolled Days Transported on a Regular K-12 Route)**

Insert the total number of **days** the regular education pre-kindergarten pupil is enrolled to be transported on an assigned **regular K-12 route**.

IMPORTANT: DO NOT ENTER DAYS IF THE PRE-KINDERGARTEN PUPIL IS TRANSPORTED ON AN EXCLUSIVE PRE-KINDERGARTEN ROUTE.

Note: If the regular education pre-kindergarten pupil is only transported **one way** on a **regular K-12 route**, enter **½ of the total enrollment days** (i.e., the pupil is enrolled 174 days for transportation services and is transported to school on a **regular K-12 route** and transported from school on an **exclusive pre-kindergarten route**, enter 87 days in Column 8).

After all pupils are recorded, enter the total of Column 8 on Line 5(B) - Regular Education Pre-K Pupils on the Pupil Transportation Reimbursement Claim.

Column 9 – Pupils Transported Less Than 1½ Miles WITHOUT an Approved Serious Safety Hazard

Insert the total number of **days** each pupil who resides less than one and one-half miles from their assigned attendance center **without an approved Serious Safety Hazard** was enrolled to be transported on an assigned Regular K-12 Route.

After all pupils are recorded, enter the total of Column 9 on Line 5(C) (Pupils residing less than 1½ Miles **without** an approved Serious Safety Hazard) on the Pupil Transportation Reimbursement Claim.

Column 10 - Number of Days Enrolled to Be Transported - Less Than 1½ Miles WITH an Approved Serious Safety Hazard

Insert the total number of **days** each pupil who resides less than one and one half miles from their assigned attendance center **with an approved Serious Safety Hazard** was enrolled to be transported on an assigned regular K-12 route. **Include only the total number of days following the date the district was approved to transport pupils in hazardous conditions by the IDOT.** Insert the days transportation was provided **prior to** the IDOT's approval in Column 9.

After all pupils are recorded, enter the total of Column 10 on Line 5(D) (Pupils residing less than 1½ Miles **with** an approved Serious Safety Hazard) on the Pupil Transportation Reimbursement Claim.

IMPORTANT NOTE: Article 5/29-3 requires the school board to annually review all serious safety hazards approved the Illinois Department of Transportation to verify that the hazardous conditions remain unchanged. HB 3680, Public Act 94-0439 requires the school board to annually review the hazardous conditions, **but no longer requires the school board to send a copy of the resolution to the State Superintendent of Education.** However, those resolutions should remain on file in the district for audit purposes.

ELIGIBILITY CRITERIA FOR REIMBURSEMENT OF CURRICULUM-RELATED FIELD TRIPS (APPENDIX B)

The following criteria should be used to determine the reimbursement status (eligible/non-eligible) of each regular or vocational curriculum-related field trip. Reimbursement for field trips is independent of whether or not the district is currently transporting or claiming regular transportation pupils for reimbursement.

1. Detailed documentation must be retained in the district for audit purposes showing how the field trip directly relates to the educational curriculum;
2. On the day of the field trip, the field trip site is the assigned attendance center for all pupils in the class;
3. The field trip must be part of the school day. When a field trip is not part of the school day, it is considered an extracurricular trip. Extracurricular trips are non-reimbursable. An eligibility indicator would be to determine whether or not the hours during the field trip would be claimable as clock hours on the General State Aid Claim. Another indicator would be whether or not the field trip date is approved on the Official School Calendar;

<p>Pupil transportation services provided to take participants or spectators to or from <u>athletic contests</u> and/or <u>academic contests</u> are non-reimbursable (23 Ill Admin Code Section 120.40(a)(1)).</p>
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4. If parents, students or any organization pays for any part of the transportation costs, the field trip is considered an extracurricular trip. The mileage and expenditures for the trip would be claimed as non-reimbursable transportation and the revenue should be reported on Line 19(b) – (Other Revenue) on the electronic Pupil Transportation Claim Reimbursement System;
5. If the district requires pupils to perform community service as part of the curriculum, the transportation of students to perform such community service within the district is reimbursable.

The above criteria pertain to regular and vocational field trips. Mileage and expenditures for reimbursable curriculum-related field trips should be reported in the appropriate fields on the electronic Pupil Transportation Claim Reimbursement System.

**INSTRUCTIONS FOR COMPLETING THE REGULAR PUPIL
TRANSPORTATION REIMBURSABLE CURRICULUM-RELATED
FIELD TRIPS WORKSHEET
(APPENDIX B – CONT.)**

The Regular Pupil Transportation Reimbursable Field Trips Worksheet is now located on the local education agency’s homepage in the Pupil Transportation Claim Reimbursement System (PTCRS) under the “Worksheets” heading in PDF format. The user may enter data online; however, **the data is not saved in PTCRS. Once the user has completed entering the data in the worksheet, the user must print a copy prior to clicking on the reset button.**

If the district claims reimbursable curriculum-related field trip expenditures on the electronic Pupil Transportation Reimbursement Claim, the Reimbursable Curriculum Related Field Trips Worksheet or similar district-designed database for tracking the data must be completed and retained on file for audit purposes.

Enter the following information for each K-12 pupil who is **not enrolled to be transported on a reimbursable regular K-12 route to/from school** but is transported only for a **reimbursable curriculum-related field trip** during the **regular school term**.

- Note:** The district only needs to report pupils:
- (1) who are transported on a regular route less than 1½ miles without an approved serious safety hazard or;
 - (2) who are not provided transportation to and from school.

Retain this form in the district for audit purposes.

Column 1 - Student Name

Enter the name of the pupil transported.
Total the number of pupils in Column 1 and **enter the headcount on Line 4 of the electronic Pupil Transportation Reimbursement Claim.** Only pupils who are **not** enrolled on a reimbursable regular route should be reported.

Column 2 - Grade

Enter the grade level (K-12) of the pupil.

Columns 3, 4, 5 - Date of Field Trip(s)

Enter the date(s) the pupil is transported for a **reimbursable curriculum-related** field trip.

**INSTRUCTIONS FOR COMPLETING THE REGULAR PUPIL
TRANSPORTATION REIMBURSABLE CURRICULUM-RELATED
FIELD TRIPS WORKSHEET
(APPENDIX B – CONT.)**

Column 6 - Total Days Transported

Enter the total number of days the pupil is transported for curriculum-related **reimbursable** field trips.

After all pupils are recorded, enter the total of Column 6 on Line 5(A) - Pupils Residing 1½ Miles or more on the Pupil Transportation Reimbursement Claim.

INSTRUCTIONS FOR COMPLETING THE ELECTRONIC TRANSPORTATION DEPRECIATION SCHEDULE (APPENDIX C)

The Transportation Depreciation Schedule is now located on the local education agency's homepage in the Pupil Transportation Claim Reimbursement System (PTCRS).

All entities must use the electronic depreciation schedule (if applicable) in PTCRS in order to claim a depreciation allowance on the annual claim.

- All pupil transportation expenditures for items having a **principal cost of \$2,500 or more and a useful life of more than one year** are required to be depreciated for claiming purposes with the following exception:

When an item is damaged and the cost of the repair is covered by insurance proceeds, the repair costs should not be included on the Transportation Depreciation Schedule. The repair costs should be claimed on the Annual Claim for Pupil Transportation on Line 14c – (Purchased Services (Other Than Lines 14d, 14e, and 14f) and the insurance proceeds should be claimed on Line 19(b) – (Other Revenue).

- When a vehicle and/or equipment costing \$2,500 or more is purchased/leased for **30 days or more** or leased/purchased anytime during the fiscal year, depreciation shall be prorated based upon the percentage of the fiscal year for which the item was held.
- When a vehicle and/or equipment acquired **prior to July 1 of the current fiscal year** is sold, destroyed, or traded-in and **not replaced at any time during the current fiscal year**, no depreciation may be claimed for that year.
- Assets with a principal cost of less than \$2,500 are claimed as a direct cost on the Pupil Transportation Reimbursement Claim.

If the asset has a principal cost of \$2,500 or more and a useful life of more than one year but is non-reimbursable, the asset should be entered in the depreciation schedule with a code of "N."

- All items must be directly related to pupil transportation services and currently usable. If the item is leased/rented for less than 30 days, claim the expenditure as a direct cost on Line 14c - Purchased Services (Other Than Lines 14d, 14e, and 14f) on the electronic Pupil Transportation Reimbursement Claim.

TRANSPORTATION DEPRECIATION SCHEDULE (APPENDIX C - CONT.)

- When an item is disposed of and the proceeds exceed the undepreciated balance, subtract the excess from the principal cost of the replacement item if it is purchased within the same fiscal year.
- When a pupil transportation item is acquired **prior to** the fiscal year being claimed and has not been previously listed on the Transportation Depreciation Schedule, **only one year's depreciation can be entered in the current year depreciation allowance.** The claimable depreciation for the prior year(s) must be entered in Accumulated Prior Year(s) Depreciation.
- When an item is deleted from the transportation depreciation schedule, all items that are associated with the asset that is being deleted must also be deleted. Example: Bus #2 was sold. A transmission for Bus #2 is also listed on the depreciation schedule. Both must be deleted.
- When an item is leased, the principal cost is the lesser of the fair market value of the vehicle, equipment, land and/or building at the time of acquisition or the lease payment minus finance charges.

When entering into a lease agreement, the lessor shall supply the lessee with an amortization schedule documenting the fair market value of the vehicle, breaking out principal and interest throughout the life of the lease.

Fully depreciated items remain listed on the electronic Transportation Depreciation Schedule until the item is sold, destroyed, or traded in. (The district no longer has possession of the item).

SEQUENCE NUMBER

First time users of the electronic Depreciation Schedule should enter the same sequence number for the asset that was assigned when the asset was acquired. This number will be used to track the asset being depreciated until it is disposed. **Do not reuse sequence numbers when an asset has been deleted.** Always continue to assign new assets the next sequential number. You should never add a new or additional asset's cost to an existing or deleted item.

TYPE CODES/RATE OF DEPRECIATION/ALLOWABLE ITEMS

The length of time over which an item may be depreciated depends upon the code of the item. Following is a list of codes, the rate of depreciation, and a description of the allowable items:

CODE	RATE OF DEPRECIATION	DESCRIPTION
R	33.33%	<p>Each item of equipment having a principal cost of <u>\$2,500 or more and a useful life of more than one year</u> that is attached to the pupil transportation vehicle to maintain the mechanical operation, improve vehicle safety, modify the vehicle for handicapped transportation, and/or renovate district-owned pupil transportation vehicles</p> <p>Include pupil-monitoring equipment (video cameras, etc.) <u>costing \$2,500 or more per item</u> installed on school buses. (GPS Systems are not claimable.)</p>
V	20%	<p>School Buses or First Division Vehicles that are <u>used to transport pupils on a regular route</u> that are purchased, leased or leased/purchased for <u>30 days or more</u>. School Buses must <u>meet Vehicle Code standards (Article VIII)</u>.</p> <p>As of July 1, 2010, include Multifunction School-Activity Buses per Public Act 96-0410.</p>
E	10%	<p>All other vehicles used to support the Pupil Transportation Program, <u>excluding those used to transport pupils</u>.</p> <p>Pupil transportation equipment <u>not installed in the vehicle</u> that is purchased leased or leased/purchased for <u>more than 30 days</u>.</p> <p>Two-way transportation vehicle communication systems costing <u>\$2,500 or more per item</u>.</p>
S	5%	<p>Initial cost for fuel storage tanks and pumps (site improvements) charged to the O & M Fund. The cost for fuel storage tank removal can also be charged as long as the tank is replaced.</p> <p>Building and site improvements costing <u>\$2,500 or more</u> applied to the building or property used solely for pupil transportation. Must be charged to the O & M Fund.</p>

B	2%	<p>Initial cost for bus garage(s) or pupil-transportation-related buildings that are purchased, leased, or leased/purchased. Must be charged to the O & M Fund.</p> <p>New additions to an existing bus garage or pupil transportation-related buildings. Must be charged to the O & M Fund</p> <p>Land/property <u>used solely for parking or maintaining pupil transportation vehicles.</u> Must be charged to the O & M Fund.</p>
N	0%	Non-reimbursable items (GPS systems)

TYPE CODES/RATE OF DEPRECIATION/ALLOWABLE ITEMS (Cont.)

DESCRIPTION OF ASSETS

Enter a detailed description of each item purchased, leased, or leased/purchased for pupil transportation services. **Only one item per line** is acceptable. (If you purchase 10 radios, list each item on a separate line).

DETAILS

This field is required. Example: The asset entered is a transmission for Bus 40. When Bus 40 is deleted from the schedule, the transmission would also need to be deleted. Maximum of 450 characters. Use bus number here and any corresponding parts that are purchased and depreciated for said bus.

DATE ACQUIRED

PTCRS defaults the current date in this field. The user must enter the date the asset is acquired (month, date and year XX/XX/XXXX) for each pupil transportation item that is purchased, leased, or leased/purchased. **The date acquired is the latter of the date the initial expenditure occurred or the date the district took possession of the item.**

OWNERSHIP

Select whether the asset was Purchased, One Year Lease, or Multiple Year Lease/Leased Purchased.

PRINCIPAL COST/MARKET VALUE

Enter the principal cost (see definition in Appendix E) for any new item **costing \$2,500 or more and having a useful life of more than one year** that was purchased, leased, or leased/purchased for pupil transportation services during the fiscal year claimed

USEFUL LIFE/LEASE PERIOD

If the "Ownership" selected is Purchased, PTCRS will automatically populate the useful life based on the "Type" of asset selected

If the "Ownership" selected is One Year Lease, PTCRS will automatically populate the useful life as "1."

If the "Ownership" selected is Multiple Year Lease/Leased Purchased, the user will need to enter the number of years for the lease period.

TYPE CODES/RATE OF DEPRECIATION/ALLOWABLE ITEMS (Cont.)

ANNUAL RATE OF DEPRECIATION

PTCRS will automatically default the “Annual Rate of Depreciation” based upon the “Type” of asset selected

TOTAL LEASE AMOUNT

Enter the total principal payments, **excluding finance charges and fees**, to be paid for the lease period. (Amount of lease payment per year X number of years of lease)

REGISTRATION NUMBER (Vehicle Identification Number)

If the asset is a vehicle, enter the VIN number and check it carefully for accuracy. The VIN number must contain 17 characters and may not be duplicated. Anything entered that is less than 17 characters or is duplicated will result in an error message and denial of claim transmission.

SEATING CAPACITY

If the asset is used to transport pupils, enter the maximum number of occupants, including the driver. If you are uncertain what the capacity is, check the plate on the driver’s door of the vehicle for the official capacity based upon vehicle design.

ACCUMULATED PRIOR-YEAR(S) DEPRECIATION

First-time users of the electronic depreciation schedule must enter the accumulated prior year(s) depreciation amount. All assets on the depreciation schedule must be updated annually, even if the asset is fully depreciated, in order for PTCRS to carry the data forward each year until the asset is disposed.

NOTE: (An asset that needs to be updated will be indicated by an asterisk after the sequence number on the depreciation schedule.)

To update an asset and to calculate the current-year depreciation allowance (if applicable), click on each Sequence Number, then on the next page make any changes applicable and click the Update button.

If an item was acquired **prior to July 1 and is still on hand** but has never been claimed for reimbursement, insert in this column the total amount of depreciation allowance that should have been reported based on the rate of depreciation.

CURRENT YEAR DEPRECIATION ALLOWANCE

Enter the annual allowable depreciation amount for each new item and each item with an undepreciated balance.

TYPE CODES/RATE OF DEPRECIATION/ALLOWABLE ITEMS (Cont.)

ACCUMULATED DEPRECIATION THROUGH THE FISCAL YEAR BEING CLAIMED

PTCRS will automatically calculate this field.

UNDEPRECIATED BALANCE

PTCRS will automatically calculate this field.

DELETE ASSET

In PTCRS, click on the “Modify/Delete Assets” link on the district’s homepage. Click on the “Sequence Number” of the asset to be deleted. Click on the “Delete Asset” button at the bottom of the Asset Details Screen. PTCRS will default the current date in the prompt box. Enter the actual date the asset was sold, trade-in or disposed of.

EXAMPLES CLAIMING LEASED OR LEASED/PURCHASED ITEMS (APPENDIX D)

The following case scenarios are included to assist those districts who lease or lease/purchase items for the pupil transportation program.

1. How to claim the allowable depreciation for transportation vehicles when the annual lease payment is less than 20% of the fair market value:

Example: Bus #1 with a market value of \$40,000 is leased in July, 2006 by the district and returned to the lessor on July 1, 2007. The lump-sum lease payment, excluding finance charges and interest, is \$6,000. Transportation vehicles are depreciated at a rate of 20% for 5 years ($\$40,000 \times 20\% = \$8,000$). However, since the lump sum lease payment paid by the district is only \$6,000 (and less than the allowable depreciation), the amount that can be claimed as current year depreciation is \$6,000. When the lease payment is more than 20% of the fair market value, the amount that can be claimed as current year depreciation is the 20% figure.

2. How to calculate the depreciation allowance when an asset is LEASED, but is acquired after July 1 of the fiscal year.

Example: Bus #1 with a fair market value of \$54,500 is leased for 5 years by the district beginning on July 25, 2006.

Pymt No.	Pymt. Date	Beg. Balance	Interest	Principal	End Balance	Allow. Dep.
1	08/01/06	\$54,500	0	\$10,277.35	\$44,222.65	\$9,421.00
2	08/01/07	\$44,222.65	\$2309.73	\$7,967.62	\$36,255.03	\$7,968.00
3	08/01/08	\$36,255.03	\$1893.58	\$8,383.77	\$27,871.26	\$8,384.00
4	08/01/09	\$27,871.26	\$1,455.70	\$8,821.65	\$19,049.61	\$8,822.00
5	08/01/10	\$19,049.61	\$994.95	\$9,282.40	\$9,767.21	\$9,282.00
6	08/01/11	\$9,767.21	\$510.04	\$9,767.21	0	\$10,623.00

Claim the remaining Year 6 depreciation amount on line 14(h) - Other. It should be spread across transportation categories based on mileage.

3. How to calculate the depreciation allowance when an asset is PURCHASED, but is acquired after July 1 of the fiscal year.

Example: Bus #1 with a fair market value of \$50,750 is purchased by the district on December 1, 2006.

	# Months	Allowable Depreciation
Year 1	7 (Dec – June)	\$5,921.00 (\$50,750 X 20% = \$10,150.00 \$10,150.00/12 = \$845.84 \$845.84 x 7 = \$5921.00)
Year 2	12 (July – June)	\$10,150.00 (20% of principal cost)
Year 3	12 (July – June)	\$10,150.00 (20% of principal cost)
Year 4	12 (July – June)	\$10,150.00 (20% of principal cost)
Year 5	12 (July – June)	\$10,150.00 (20% of principal cost)
Year 6	5 (July – Nov)	\$4,229.00 (remaining 5 months depreciation from 1 st year) (\$845.84 x 5 = \$4,229.20)

Claim the remaining Year 6 depreciation amount on line 14(h) - Other. It should be spread across transportation categories based on mileage.

4. How to calculate the prorated principal cost when an item is acquired and disposed of within the same fiscal year.

Vehicles and/or equipment leased for 30 days or more, leased/purchased or purchased, and sold or destroyed within the same fiscal year must use a prorated principal cost based on the following formula:

- (Principal cost /12 months) x number of months in possession of the district = prorated principal cost.

Bus #1 with a market value of \$40,000 is purchased and sold in 4 months.
[\$40,000 / 12 = \$3,333] X 4 = \$13,332 is reported as the prorated principal cost.

Report the deletion on the next successive year’s transportation depreciation schedule.

5. How to calculate the prorated principal cost of a building or land that is partially used for pupil transportation.

- Divide the square footage of the portion of the building or land that is being used by the district for pupil transportation services by the total square footage of the entire building or land.

**EXAMPLES CLAIMING ITEMS SOLD, DESTROYED OR TRADED-IN
(APPENDIX D – CONT.)**

When the insurance or sales revenue is greater than the undepreciated balance, the difference is reported on the Annual Claim for Pupil Transportation Reimbursement on Line 19(b) - Other Revenue unless a replacement vehicle or equipment is purchased in the same fiscal year. (See 23 Ill. Admin. Code, Section 120.70(e))

When the insurance or sales revenue is used to purchase a replacement vehicle or equipment, the excess revenue should be treated similar to a trade-in value. If the vehicle or equipment is sold during the fiscal year for less than the undepreciated balance, the difference **cannot** be claimed when the vehicle or equipment is not replaced within the same fiscal year. The vehicle which was sold should be deleted off of the Transportation Depreciation Schedule.

The following examples were developed to show different scenarios that may occur when leasing vehicles:

SAMPLE LEASE AGREEMENT

Lease Total	\$39,563.55
APR	6.95%
Principal	\$34,745.00
Interest	\$4,818.55
Number of Payments	5
Payment Amount	\$7,912.71
Number of Units	1
Start Date	6/30/07

Pymt No.	Pymt. Date	Beg. Balance	Interest	Principal	End. Balance
1	6/30/07	\$34,745.00	\$0.00	\$7,912.71	\$26,832.29
2	6/30/08	\$26,832.29	\$1,864.84	\$6,047.87	\$20,784.42
3	6/30/09	\$20,784.42	\$1,444.52	\$6,468.19	\$14,316.23
4	6/30/10	\$14,316.23	\$994.98	\$6,917.73	\$7398.50
5	6/30/11	\$7,398.50	\$514.21	\$7,398.50	\$0.00
Total			\$4,818.55	\$34,745.00	

**EXAMPLES CLAIMING ITEMS SOLD, DESTROYED OR TRADED-IN
(APPENDIX D – Cont.)**

Lease/Purchase Agreement – Example 1

A school district entered into an agreement to **purchase** a 2007 school bus. This bus would replace the district’s old 2001 school bus. The district sold the 2001 bus for \$1,500. The 2001 bus was fully depreciated. The lease agreement stipulates that the district will be obligated to make five annual payments of \$7,912.71 for a total of \$39,563.55 for principal and interest.

Following is the calculation of the cost of the 2007 bus that should be entered on the school district’s depreciation schedule:

Total Payments	\$39,563.55
Less Interest	<u>(\$4,818.55)</u>
Net Principal Payments	\$34,745.00
Less Sale of Old Vehicle	<u>(\$1,500.00)</u>
Plus Undepreciated Balance of Old Bus	<u>\$ 0.00</u>
Allowable Cost of Bus to be entered On the Transportation Depreciation Schedule	<u>\$33,245.00</u>

Lease Agreement – Example 2

A school district entered into an agreement to **lease** a 2007 school bus. This bus will replace the district’s old 2001 school bus. The district sold the 2001 bus for \$1,500. The 2001 bus was fully depreciated. The lease agreement stipulates that the district will make annual payments of \$7,912.71 as long as the district uses the bus.

Following is the calculation of the cost of the 2007 bus that should be entered on the school district’s depreciation schedule:

Fair Market Value for the Bus (excluding interest)	\$34,745
Allowable Cost of Bus to Be Entered on the Transportation Depreciation Schedule	\$34,745
Revenue to be Deducted as Other Revenue:	
Revenue Received from the Sale of the 2001 Vehicle	\$ 1,500
Less Undepreciated Balance	<u>\$ 0</u>
Other Revenue to Be Entered on Line 19(b) of the Annual Claim for Pupil Transportation Reimbursement	<u>\$ 1,500</u>

Notice the difference how the revenue received from the sale of the 2001 vehicle is claimed when purchasing (Example 1) or leasing (Example 2) a new vehicle. When the vehicle is **purchased**, the revenue is deducted from the principal cost of the new vehicle before adding the vehicle to the Transportation Depreciation. When the vehicle is **leased**, the revenue is claimed as **other revenue** on Line 19(b) of the Annual Claim for Pupil Transportation Reimbursement.

**EXAMPLES CLAIMING ITEMS SOLD, DESTROYED OR TRADED-IN
(APPENDIX D – CONT.)**

Lease/Purchase/Buy-Back Agreement – Example 3

A school district entered into an agreement to purchase a 2007 school bus. This bus will replace the district’s old 2001 school bus. The district sold the 2001 bus for \$1,500.00. The 2001 bus was fully depreciated. The agreement stipulates that the district will make an initial payment of \$7,912.71. The second year of the lease/purchase agreement, a final payment of \$31,650.84 will be made for total payments of \$39,563.55 for principal and interest. At the end of the second year, the vendor agrees to “buy back” the vehicle for \$27,796.00 (80% of the purchase price of the vehicle).

Following is the calculation of the cost of the 2007 bus that should be entered on the school district’s Transportation Depreciation Schedule:

Total Payments	\$39,563.55
Less Interest	<u>(\$4,818.55)</u>
Net Principal Payments	\$34,745.00
Less Sale of Old Vehicle	(\$1,500.00)
Plus Undepreciated Balance of Old Bus	<u>\$ 0.00</u>
Allowable Cost of Bus to Be Entered on the Transportation Depreciation Schedule	<u>\$33,245.00</u>

When the district purchases a new bus and sells the 2007 bus back to the vendor, the undepreciated balance is added to the purchase price of the vehicle and the revenue received for the “buy back” of the bus sold back to the vendor must be deducted.

Assuming the purchase price of the new 2008 vehicle is \$36,250.00, the cost of the 2008 vehicle to be entered on the Transportation Depreciation Schedules is as follows:

The undepreciated balance of the 2007 bus is:	
Cost of Vehicle on the Depreciation Schedule	\$33,245
Less Depreciation Allowed (\$33,245.00 x 20%)	<u>(\$6,649)</u>
Undepreciated Balance of 2007 Bus	<u>\$26,596</u>
Purchase Price of 2008 Bus	\$36,250
Less Revenue Received for “Buy Back” of 2007 Bus	(\$27,796)
Net Purchase Price of 2008 Bus	\$ 8,454
Plus Undepreciated Balance of 2007 Bus	<u>\$26,596</u>
Cost of 2008 Bus to be Entered on the Transportation Depreciation Schedule	<u>\$35,050</u>

**EXAMPLES CLAIMING ITEMS SOLD, DESTROYED OR TRADED-IN
(APPENDIX D – CONT.)**

Lease Agreement – Example 4

A school district entered into an agreement to lease a 2007 school bus. This bus will replace the district's old 2001 school bus. The district sold the 2001 bus for \$1,500.00. The 2001 bus was fully depreciated. The agreement stipulates that the district will make annual payments of \$7,912.71 as long as the district uses the bus. The district made the first payment in June, 2007 and began using the bus during the 2007-08 school year. No additional payment was made during the 2007-08 school year. The district returned the bus to the vendor in July, 2008.

Following is the calculation of the cost of the 2007 bus that should be entered on the school district's Transportation Depreciation Schedule:

Fair Market Value of the Bus	\$34,745
Allowable Cost of Bus to be Entered on the Transportation Depreciation Schedule	\$34,745
Revenue to be Deducted as Other Revenue:	
Revenue Received from the Sale of the 2001 Bus	\$ 1,500
Less Undepreciated Balance	<u>\$ 0</u>
Other Revenue to Be Entered on Line 19(b) of the Annual Claim for Pupil Transportation	
Reimbursement	<u>\$ 1,500</u>

DEFINITIONS (APPENDIX E)

Buildings - A district-leased, leased/purchased or owned structure or portion of a structure whose primary purpose is to house pupil transportation vehicles and/or equipment used for servicing the district's pupil transportation vehicles, such as a school bus storage building or pupil transportation maintenance garage.

Chief Mechanic - The person who directly supervises the school district's mechanics and maintenance personnel for pupil transportation vehicles and who also performs the duties of school bus mechanic when necessary.

Clerical staff/dispatchers - Individuals who perform support functions directly related to the operation of the Pupil Transportation Program (i.e., assist in scheduling bus routes; monitor transportation expenses; maintain reports on bus mileage, fuel usage, bus rosters, etc.).

Contract - A written agreement between two parties for a specific period of time and amount for compensation that is enforceable by law.

Contractual Pupil Transportation Service - Pupil transportation services provided for a set fee under a contract with an independent carrier.

District-Owned and Operated Pupil Transportation Service - Pupil transportation services provided by a school district that owns and operates approved safety inspected vehicle(s), exercises managerial control over facilities and personnel used in the pupil transportation service, and also employs and supervises the school bus driver(s).

Early Education (Pre-Kindergarten) Student – Any child ages 3 – 5 who is enrolled in a state-funded Early Childhood Block Grant program (At-Risk Pre-K or Preschool for All Pre-K), a district Head Start Pre-K program, a locally funded or tuition-based District Pre-K program, or a Title I funded Pre-K program.

Early Childhood Special Education Student – Any child ages 3 – 6 who has an Individualized Education Program (IEP) and is receiving Special Education Services. (If the IEP indicates transportation should be provided, then the child's transportation should be reimbursed.)

Educational Tour - a trip outside of the district, state or country involving overnight accommodations.

Equipment - Items, other than vehicles used to transport students, costing \$2,500 or more and having a useful life of more than one year.

DEFINITIONS (CONT.) (APPENDIX E)

Field Trip - A trip that is **directly related** to the regular curriculum of the students which occurs during the five clock hours of the school day. The location of the field trip is considered to be an alternative attendance center for purposes of General State Aid eligibility.

Independent Carrier - An individual (other than a student), partnership, corporation, firm, organization, association or other legal entity not subject to control by a school district, that enters into a contract with a school district to provide pupil transportation services. **An entity does not qualify as an independent carrier if its contract with the district requires it to do one or more of the following:**

- employ existing school district drivers, mechanics, and administrative or clerical personnel;
- pay salaries as stipulated by the school district;
- employ or discharge employees solely at the discretion of the school district; and/or
- employ specific types and numbers of administrative personnel.

Individualized Education Program (IEP) – A written plan for educational support services and their expected outcomes, which is developed for students who are enrolled in special education programs.

Land/property - Land/property that is used solely for pupil transportation services at the time of the lease, lease-purchase, or purchase.

Lease - A written contract between two parties whereby the lessee agrees to pay the lessor a specified sum of money for the use of the lessor's transportation equipment, building, land and/or vehicles for a specific period of time with no option to purchase.

Lease/Purchase Agreement - A written contract between two parties whereby the lessee agrees to pay the lessor a specified sum of money for the use of the lessor's transportation equipment, building, land and/or vehicles for a specific period of time that contains a clause permitting the lessee the option to purchase the equipment and/or vehicles at a specified price within a specified period of time.

Materials, Parts, and Supplies - Items costing **less than \$2,500** or having a useful life of one year or less.

DEFINITIONS (CONT.) (APPENDIX E)

Multi-Function School Activity Bus - A multifunction school-activity bus is defined as a school bus manufactured for the purpose of transporting 11 to 15 persons, including the driver, whose purposes do not include transporting students to and from home or school bus stops nor between schools during the regular mandated curriculum period.

Pre-Kindergarten at Risk Pupil - See **Early Childhood (Pre-Kindergarten Student)** definition above.

Pre-Kindergarten Special Education Pupil – See **Early Childhood Special Education** definition above.

Principal cost or capital cost –

- For **purchased or leased/purchased** vehicles, equipment, land and/or buildings the **principal cost** is the cash cost (list price less any discount, revenue from sale of district-owned item, and/or trade-in allowance) plus the prior year's undepreciated balance of the traded/sold district-owned vehicle, equipment, land or building, **excluding all finance charges whether explicit or implicit.**
- For **leased** vehicles, equipment, land and/or buildings the **principal cost** is the lesser of the fair market value of the vehicle, equipment, land and/or building at the time of acquisition **or the lease payment minus finance charges.**
- Vehicles used for more than one program (e.g., driver's education, education administration) should have the principal cost reduced by the same percentage as the percentage of time the vehicle is used for purposes other than the Pupil Transportation Program.

Prorated cost - A cost incurred for multiple functions. In accounting for such cost, the total cost shall be prorated on a verifiable basis among the appropriate account function codes.

Pupil Transportation Vehicles - School buses and other vehicles meeting the requirements set forth in Section 1-182 of the Illinois Vehicle Code [625 ILCS 5/1-182] for transporting pupils.

Regular Pupil Transportation – Any pupil in grade level K-12 who is enrolled for transportation and who is not classified as a vocational and/or special education transportation pupil.

DEFINITIONS (CONT.) (APPENDIX E)

Regular Route - A route that occurs on a regularly scheduled basis for the purposes of transporting students between school and home or between attendance centers when attendance is required at a location other than the assigned attendance center to enable students to receive educational services of the school district required as part of the student's five daily clock hours of school work.

School Bus Driver - A person who possesses a valid school bus driver's permit, and drives a pupil transportation vehicle, including Division I vehicles identified in the Illinois Vehicle Code, such as taxi cabs, limousines, cars, and minivans to transport pupils.

School Bus Maintenance Personnel - Individuals whose duties are to maintain and repair the district owned or operated pupil transportation vehicles.

School Day - The period of time a pupil is required to be in attendance at school for instructional purposes (Section 29-5 of the School Code [105 ILCS 5/29-5]).

Site Improvement - Any addition or improvement to a site leased, leased/purchased, or owned by a district that is directly related to the district's pupil transportation services including, but not limited to, underground fuel storage tanks and communications towers.

Transportation Fund - An accounting entity as described in Section 17-8 of the School Code [105 ILCS 5/17-8], to account for revenue and expenditures related to pupil transportation services.

Transportation-Related Building and Building Maintenance Costs - The portion of depreciation of buildings and site improvements and costs of operation and maintenance of buildings and site improvements directly related to a school district's pupil transportation program. These costs are chargeable to and paid from the Education Fund or Operations and Maintenance Fund as prescribed in Section 17-7 of the School Code [105 ILCS 5/17-7].

Transportation Supervisory Personnel – Personnel employed by the LEA responsible for all of the following functions with respect to either the entire territory of the LEA or a portion of the LEA:

- Overall planning of the transportation program, including the development and presentation of recommendations to the board of education concerning contracting, leasing, and/or purchasing related to transportation services, and the preparation and establishment of procedures and policies related to crisis intervention, discipline, and general operation of the transportation service;
- Total responsibility for the development of all transportation routes;

DEFINITIONS (CONT.)
(APPENDIX E)

- Monitoring and modification of the established transportation services, routes, and procedures to ensure an efficient, safe operational program. (This should not be confused with bus driver education);

- Ensuring that sufficient, properly trained maintenance staff and bus drivers meeting requirements of Section 6-106.1 of the Illinois Vehicle Code [625 ILCS 5/6-106.1] are available to provide the established transportation services;

- Provision of safety training to drivers, staff, and students for crisis situations (e.g., accidents, vehicle breakdowns);

Transportation Supervisory Salary Costs – That portion of the salary and allowable employee benefits of school district employee(s) who are documented as supervising a school district’s pupil transportation programs (Regular, Vocational, Special Education, and Non-reimbursable). For districts that do not employ a full or part-time transportation supervisor, a superintendent’s/special education director’s salary and related employee benefits shall be prorated as detailed in Section 120.90 [c] [1] [2] of the Rules and Regulations. These salary and related employee benefit costs shall be paid from the Transportation Fund.

Transportation Vehicles – Vehicles used to transport pupils or to support the pupil transportation program that meet the requirements of the Illinois Vehicle Code.

Useful Life - The period of time during which an item is expected to be functional for pupil transportation services.

Vocational Pupil Transportation – Any pupil enrolled in a vocational training program and is transported to an area vocational center, a building site for a district’s vocational program, or another district’s vocational program. Vocational pupil transportation is reimbursable when the distance is at least 1 ½ miles from the primary attendance center.

NON-REIMBURSABLE EXPENDITURES (APPENDIX F)

All transportation operating costs incurred for transporting pupils to and from school and school-sponsored activities must be paid from the **Transportation Fund** (Section 17-8 of the School Code). Not all expenditures recorded in the Transportation Fund are claimable. The following expenditures are not claimable and should be reported under the non-reimbursable column on the claim:

1. Expenditures for pupil transportation services provided under Section 29-3.1 of the School Code [105 ILCS 5/29-3.1] to take participants or spectators to and from athletic contests, academic contests, field trips that do not meet the criteria for reimbursable field trips (See Appendix B), and extracurricular and/or co-curricular activities (**e.g. expenditures related to miles traveled using the Multifunction School-Activity Bus**).
2. Expenditures for pupil transportation services funded by other State or federal programs or for which parents/guardians pay a portion of all of the costs;
3. Expenditures for summer school transportation services for any pupil in any curriculum **except special education where the IEP states transportation is a related service**.
4. Expenditures incurred for the rental of buses to clubs and/or non-profit organizations;
5. Expenditures paid by the employer for premiums for the Illinois Municipal Retirement Fund (except for transportation supervisory staff), Medicare, Social Security, unemployment insurance, or workers' compensation insurance, and the portion of the teacher's retirement paid by the employee;
6. Expenditures for special education pupil transportation when the school district or cooperative/joint agreement does not have approval from the state for providing special transportation;
7. Expenditures for regular education pre-kindergarten children enrolled in the **regular** pupil transportation program;
8. Expenditures incurred for interest and financing charges;
9. Expenditures for federal motor-fuel excise tax;
10. Expenditures incurred for legal fees. (Legal fees should be charged to the Education Fund as a Board of Education expense; therefore, they are not claimable);

NON-REIMBURSABLE EXPENDITURES (CONT.)
(APPENDIX F)

11. Expenditures incurred for office computers and/or any office equipment. These expenditures should be charged to the Education Fund. However, office supplies that are paid out of the transportation fund and that are directly attributable to the transportation department are claimable
12. Expenditures for transportation services provided for pupils at times other than those encompassed by the regularly scheduled routes of the school district, including transportation for educational tours as defined in Section 10-22.29b of the School Code (see Appendix E.);
13. Expenditures for a CDL or any type of driver's license;
14. Expenditures for crossing guards. These expenditures should be charged to the Education Fund;
15. Expenditures for field trips for which any part of the transportation cost is paid for by students, parents or any other entity.
16. Payment of aides, attendants, or monitors on transportation routes, other than personnel stipulated in the IEP of students with disabilities for transit time only;
17. Consultants, except pre-approved training consultants;
18. Snow removal equipment or services. Snow removal should be charged to the Operations and Maintenance Fund; and/or
19. Transportation services provided for regular public and nonpublic pupils residing less than 1 ½ miles from their assigned attendance center for which there is no safety hazard approval by the Department of Transportation;
20. Global Positioning System (GPS) software;
21. Magazine subscriptions;
22. Association membership fees or dues;
23. Costs for removing fuel storage tanks unless they are being replaced as well;
24. Lease payments (should be listed on the depreciation schedule).

**REPORTING REGULAR EDUCATION
PRE-KINDERGARTEN PUPILS
APPENDIX G**

The following chart provides guidance on how pre-kindergarten pupils should be properly reported on the Pupil Transportation Reimbursement Claim.

Mode of Transportation	Report Days	Report Mileage
Transported on a regular K-12 route	Line 5(b)	Line 10 – Regular Transportation
Transported on an exclusive Pre-K route	Not Reported	Line 13(b) – Non-reimbursable Pre-K
Transported on Sp Ed Route (3 -21)	Not Reported	Line 13(b) – Non-reimbursable Pre-K Prorated to percent of ridership*
Transported on Sp Ed Route (3 - 5)	Not Reported	Line 13(b) – Non-reimbursable Pre-K Prorated to percent of ridership**

*When regular education pre-kindergarten pupils are transported with special education pupils ages 3 -21, **prorate the mileage and expenditures for the route** according to the ridership and enter in the appropriate category of transportation on the claim.

Example: The district assigns 5 regular education pre-kindergarten pupils to a route along with 5 special education pre-kindergarten pupils ages 3 -5 and 10 special education pupils ages 6 - 21 who have transportation as a required service on their IEP. In this example you would not claim the route under Regular Transportation because of the special education pre-kindergarten pupils.

Sp Ed Pre-K Pupils (Ages 3-5)	5
Sp Ed Pupils (Ages 6-21)	<u>10</u>
Total Sp Ed Pupils Transported	15
Regular Education Pre-K Pupils	<u>5</u>
Total Riders Transported	20

The route would be prorated as follows:

25% (5÷20) **Non-reimbursable** Transportation

75% (15÷20) **Special Education** Transportation

Enter the following on the claim form:

Line 12: Report 75% of the total miles for the route under Special Education Mileage.

Line 13(b): Report 25% of the total miles for the route under Pre-K Mileage.

Expenditures: Report 75% of the costs for the route in Special Education Transportation.

Report 25% of the costs for the route in Non-reimbursable Transportation.

**REPORTING REGULAR EDUCATION
PRE-KINDERGARTEN PUPILS (CONT.)
APPENDIX G**

When regular education pre-kindergarten pupils are transported with pre-kindergarten special education pupils ages 3 -5, **prorate the mileage and expenditures for the route according to the ridership and enter in the appropriate category of transportation on the claim.

Example: The district assigns 7 regular education pre-kindergarten pupils to a route along with 13 special education pre-kindergarten pupils ages 3 -5. In this example you would not claim the route under Regular Transportation because of the special education pre-kindergarten pupils.

Regular Education Pre-K Pupils	7
Special Education Pre-K Students	<u>13</u>
Total Riders Transported on this Route	20

The route would be prorated as follows:

35% (7÷20) **Non-reimbursable** Transportation

65% (13÷20) **Special Education** Transportation

Enter the following on the claim form:

Line 12: Report 65% of the total miles for the route under Special Education Mileage.

Line 13(b): Report 35% of the total miles for the route under Pre-K Mileage.

Expenditures: Report 65% of the costs for the route in Special Education Transportation.

Report 35% of the costs for the route in Non-reimbursable Transportation.