

TITLE 23: EDUCATION AND CULTURAL RESOURCES  
SUBTITLE A: EDUCATION  
CHAPTER I: STATE BOARD OF EDUCATION  
SUBCHAPTER c: FINANCE

PART 120  
PUPIL TRANSPORTATION REIMBURSEMENT

SUBPART A: SCHOOL REIMBURSEMENT

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**Section 120.10 Definitions**

"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.

"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 service provided by a school district that owns and operates the 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).

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

"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, which 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 that it do one or more of the following:

employ existing school district drivers, mechanics, and administrative and clerical personnel;

pay salaries as stipulated by the school district;

employ or discharge employees solely at the discretion of the school district;

employ specific types and numbers of administrative personnel.

"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, and the contract 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.

"Local Education Agency" ("LEA") – A public educational agency at the local level that operates schools or contracts for educational services. This includes school districts, school districts providing services under a joint agreement pursuant to Section 10-22.31a of the School Code [105 ILCS 5/10-22.31a], educational service regions pursuant to Section 3A-1 of the School Code [105 ILCS 5/3A-1], intermediate service centers pursuant to Section 2-3.62 of the School Code [105 ILCS 5/2-3.62], and governing boards formed pursuant to Section 10-22.20a, 10-22.31, or 3-15.14 of the School Code [105 ILCS 5/10-22.20a, 10-22.31, or 3-15.14].

"Materials, parts, and supplies" - Items costing less than \$2500 or having a useful life of one year or less.

"Principal cost or capital cost" -

For 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 financing charges whether explicit or implicit, minus any insurance proceeds.

For leased or leased/purchased 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.

"Prorated cost" - A cost incurred for multiple functions. In accounting for such cost, the total cost shall be prorated on the required 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.

"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 the district owned or operated pupil transportation vehicles.

"School day" – *that period of time which the 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 that is directly related to the district pupil transportation services, including but not limited to, underground fuel storage tanks and communication 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 Educational 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 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.

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 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.

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 Nonreimbursable). For districts that do not employ a full or part-time transportation supervisor, a superintendent's/director of special education's salary and related employee benefits shall be prorated as detailed in Section 120.80(b)(3) of this Part. These salary and related employee benefit costs shall be paid from the Transportation Fund.

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

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.20 Transportation and Student Discipline**

- a) Whenever a school district which provides transportation to a pupil requires that the pupil for disciplinary reasons serve a detention period either before or after the regular school day, the district shall provide transportation to the pupil unless the pupil's parent or guardian has agreed to provide the transportation necessary for the pupil to serve the detention period. The district may claim reimbursement for such transportation which it provides, as allowed in Section 120.30 of this Part.
- b) When detention periods are scheduled for Saturdays or other days when students are not in attendance, the district is not obligated to provide transportation services and no reimbursement shall be available for any transportation provided.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.30 Pupil Transportation Services Eligible for Reimbursement**

Each school district that files a claim for State reimbursement for pupil transportation shall be subject to the requirements of this Subpart A in order to be eligible for such reimbursement.

Pupil transportation services eligible for reimbursement are listed below:

- a) Regular Pupil Transportation Services for Pupils in Kindergarten or Any of Grades 1 through 12
  - 1) Transportation services provided for pupils residing at a distance of 1½ miles or more from the attendance center to which they are assigned.
    - A) The distance shall be measured from the exit of the property where the pupil resides to the point where pupils are normally unloaded at the attendance center to which they are assigned (Section 29-3 of the School Code [105 ILCS 5/29-3]).
    - B) If a pupil is at a location within the school district other than his/her residence for child care purposes at the time for transportation to and/or from school, that location may be considered for purposes of determining the 1½ miles from the school attended (Section 29-5 of the School Code). A district that chooses to consider locations other than individual students' residences shall adopt a written policy establishing this practice. At the district's discretion, its policy may limit pick-up and drop-off to students in day care locations along the district's regular routes, or it may extend services via newly established routes. In either case, the district shall not discriminate among types of locations where day care is provided, which may include, but need not be limited to, the premises of licensed providers, the homes of relatives, or the homes of neighbors, any of which must be located within the district's boundaries.
    - C) A school board may comply with the provisions of this Section by providing free transportation for pupils to and from an assigned school and a pick-up point located not more than one and one-half miles from the home of each pupil assigned to such point (Section 29-3 of the School Code).
  - 2) Transportation services provided for pupils residing within a distance of 1½ miles from the attendance center to which they are assigned from



- pickup points at the beginning of the school day and back again at the close of the school day, effective on the date that the Illinois Department of Transportation grants written approval pursuant to 92 Ill. Adm. Code 556 (Rules on Transporting Pupils Where Walking Constitutes a Serious Safety Hazard) that a serious safety hazard exists due to vehicular traffic, for specific areas and specific ages.
- 3) Transportation services provided for nonpublic school pupils when pupil transportation services for the nonpublic school pupils are provided on the same basis as the transportation services for public school pupils as provided in Section 29-4 of the School Code.
  - 4) Transportation services provided to a pupil who is required to be transported but is also required for disciplinary reasons to serve a detention period either before or after the regular school day.
  - 5) Transportation which is provided prior to or following voluntary, extracurricular and/or cocurricular activities, including sport practices, club meetings, drama rehearsals, or choral and band practices where such activities are scheduled before or after the school day, qualifies as transportation provided at the beginning or end of the school day and is therefore subject to reimbursement with respect to students who are required to be transported.
  - 6) Transportation services provided for pupils between attendance centers during the school day. This includes transportation of vocational pupils between attendance centers or a building or other trades skill development site of less than one and one-half miles.
- b) Vocational pupil transportation services provided during the school day for vocational pupils transported one and one-half miles or more one way from their assigned attendance center to a vocational program located at:
    - 1) An area vocational center;
    - 2) Another school district; or
    - 3) A building or other trades skill development site.
  - c) Special education pupil transportation services, including field trips, provided for special education pupils in accordance with Sections 14-7.02 and 14-13.01(b) of the School Code [105 ILCS 5/14-7.02 and 14-13.01(b)] and with 23 Ill. Adm.

Code 226 (Special Education). This includes field trips (community based instruction) when approved by the district's state approved director of special education as defined in 23 Ill. Adm. Code 226.

- d) Transportation provided to any student in connection with a field trip:
  - 1) that occurs during a day of student attendance included on the official school calendar of the school district;
  - 2) whose hours are part of the claimable clock hours on the General State Aid Claim (i.e., the destination of the trip is considered to be the assigned attendance center for all students enrolled in the class);
  - 3) that is provided free of charge to the pupil;
  - 4) that is part of the school's curriculum for which pupils earn credit for graduation; and
  - 5) that is not listed in Section 120.40(a)(1) or (2) of this Part.
- e) During a gubernatorial declaration of a disaster under Section 7 of the Illinois Emergency Management Agency Act [20 ILCS 3305], to ensure the continuity of education, including the provision of any direct or related service for the health and well-being of all public school students in pre-kindergarten through grade 12, all transportation costs incurred that are beyond transporting students, such as costs paid by a local education agency for all employees related to the provision of transportation or a transportation provider under a written agreement, regardless of any service that may be provided, or costs related to the distribution of food, distribution and pick-up of student assignments and work, and use of vehicles to provide wi-fi and other similar costs, shall be allowable and reimbursed by the formula under Section 29-5 of the School Code.

(Source: Amended at 44 Ill. Reg. 14785, effective August 27, 2020)

**Section 120.40 Pupil Transportation Services and Costs Not Eligible for Reimbursement**

- a) Pupil transportation services not delineated in Section 120.30 of this Part are not eligible for reimbursement. Examples of these include the following:
- 1) 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 or from athletic contests, academic contests, extracurricular and/or cocurricular activities;
  - 2) Transportation services provided for pupils at times other than those encompassed by the regularly scheduled routes of the school district, including overnight trips;
  - 3) Pupil transportation services funded by other State or federal programs or for which parents/guardians pay a portion or all of the costs;
  - 4) Transportation services provided for regular public and nonpublic school pupils residing less than one and one-half miles from their assigned attendance center for which there is no safety hazard approval by the Department of Transportation (costs of these services shall be determined using the formula detailed in Section 120.100(a) of this Part); and
  - 5) Special transportation not approved in accordance with Sections 14-7.02 and 14-13.01(b) of the School Code and 23 Ill. Adm. Code 226 (Special Education).
- b) Pupil transportation costs not delineated in Section 120.50, 120.60, or 120.80 of this Part are not eligible for reimbursement. Examples of these costs include, but are not limited to, the following:
- 1) payment of aides, attendants, or monitors on transportation routes, other than personnel stipulated in the Individualized Educational Programs of students with disabilities;
  - 2) premiums for the Illinois Municipal Retirement Fund (IMRF)(except for transportation supervisory staff), Social Security, unemployment insurance, or worker's compensation;
  - 3) consultants, except pre-approved training consultants;
  - 4) costs associated with obtaining a commercial driver's license; and

- 5) snow removal equipment or service.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.50 Reimbursable Direct Operating Costs**

All reimbursable direct operating costs must be paid from the Transportation Fund of a school district, except for those items required by Section 17-7 of the School Code to be paid from the Operation and Maintenance Fund and IMRF payments made for transportation supervisory salaries. All reimbursable direct operating costs of a cooperative for special education or vocational education must be paid from function 2550 (Pupil Transportation Services; see 23 Ill. Adm. Code 100.Table D). Reimbursable direct operating costs are listed below:

- a) District owned and operated pupil transportation services, including districts which make payments to other LEAs.
  - 1) *The cost of physical examinations for school bus drivers required for their employment* (Section 29-5 of the School Code).
  - 2) Salaries and/or wages for the following employees:
    - A) School bus drivers;
    - B) School bus maintenance personnel;
    - C) Chief mechanic;
    - D) Special education attendants or aides for that portion of time they assist special education pupils, i.e., for transit time only;
    - E) Transportation supervisory salary costs as defined in Section 120.10 of this Part when paid from the Transportation Fund as set forth in Section 120.90(b) and (c) of this Part; and
    - F) Dispatchers and clerical workers who support the transportation functions, when their positions are documented and records support the percentage of time claimed for each position.
  - 3) The cost of the following benefits for the employees enumerated in subsection (a)(2) of this Section (if proration is necessary for salaries and/or wages, benefits shall be prorated in the same manner):
    - A) Health insurance;
    - B) Life insurance;

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- C) Dental insurance;
  - D) Vision insurance;
  - E) Annuities in lieu of health, life, dental, or vision insurance;
  - F) Municipal retirement contribution, if paid by the employer as part of the transportation supervisory salary costs; and
  - G) Teacher retirement contributions, if paid by the employer from the Transportation Fund as part of the transportation supervisory salary costs.
- 4) Payments made to other school districts for providing pupil transportation services and expenditures consistent with this Part.
  - 5) 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.
  - 6) Payments made for fuel, oil, tires, and other supplies that are necessary for the operation of pupil transportation vehicles.
  - 7) The total cost of converting school bus gasoline engines to more fuel efficient engines or to engines which use alternate energy sources.
  - 8) 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 travel 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).
  - 9) Expenditures for contractual maintenance services including materials, parts, supplies and labor necessary for the operation of pupil transportation vehicles or equipment used in the transportation program not exceeding \$2,500 per service.
  - 10) Expenditures for lease agreements for pupil transportation vehicles, for lease/rental of less than 30 days.

- 11) Expenditures for insurance, license plates, and inspection fees pertaining to pupil transportation vehicles.
  - 12) Expenditures for the rental of pupil transportation equipment for fewer than 30 days.
  - 13) Transportation related building, land and building maintenance costs. The prorated costs of operation and maintenance of buildings, as set forth in Section 120.90(g) of this Part, when directly related to pupil transportation services including:
    - A) Utility costs;
    - B) Custodial supplies and services;
    - C) Insurance for buildings and/or for site improvements;
    - D) Security services;
    - E) Telephone charges incurred for the transportation program; and
    - F) Lease or rental of land or buildings for storing or maintaining transportation vehicles when leased for less than 30 days.
  - 14) Expenditures for items that enhance transportation safety, costing less than \$2,500 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.
- b) Contractual pupil transportation services
- 1) The cost of contractual pupil transportation services, which shall be limited to the following types:

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- A) Payments to 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); and
  - B) Payments to parents or guardians for transporting their own children when the district has an obligation to provide free pupil transportation services.
- 2) Payments made for fuel, oil, tires, and other supplies that are necessary for the operation of pupil transportation vehicles.
  - 3) Transportation supervisory salary costs as allowed in subsections (a)(2)(E) and (a)(3)(E) and (F) of this Section.
  - 4) Transportation related building, land and building maintenance costs as allowed in Sections 120.50(a)(13) and 120.60(d) and (e) of this Part.

(Source: Amended at 33 Ill. Reg. 15848, effective November 2, 2009)



**Section 120.60 Reimbursable Annual Depreciation Allowances**

- a) Annual depreciation allowances shall be based on the principal cost of pupil transportation vehicles or equipment for items costing \$2,500 or more and with a useful life in excess of one year.
  - 1) When a vehicle and/or equipment costing \$2,500 or more is purchased, leased for 30 days or more, or leased/purchased any time during the fiscal year, depreciation shall be prorated based upon the percentage of the fiscal year for which the item was held, as set forth in subsection (a)(2) of this Section.
  - 2) The depreciation allowance shall be calculated by dividing the number of months the item to be depreciated is retained by the LEA by 12 and multiplying the allowable depreciation rate by the resulting percentage. This prorated depreciation rate shall then be applied to the principal cost.
- b) The depreciation of pupil transportation vehicles that are purchased, leased/purchased, or leased for 30 days or more by the district shall be based on an annual rate of 20 percent of the principal cost.
- c) The depreciation of pupil transportation equipment not installed in the vehicle that is purchased or leased/purchased or leased for more than 30 days by the district shall be based on an annual rate of ten percent of the principal cost.
- d) The depreciation of buildings (including new additions to existing buildings) shall be based on an annual rate of two percent of the principal cost.
- e) A repair or modification to a pupil transportation vehicle costing \$2,500 or more per item and extending the useful life of the vehicle by more than one year must be capitalized and shall be depreciated at an annual rate of 33 1/3 percent. The cost of a repair or modification includes parts, supplies, and labor associated with the completion of the repair or modification.
- f) The depreciation of site improvement(s) costing \$2,500 or more and having a useful life of more than one year, made to the building(s) or land used for pupil transportation purposes, shall be based on an annual rate of five percent of the principal cost, including installation fees.
- g) The depreciation of two-way transportation vehicle communication systems costing \$2,500 or more per office or bus shall be based on an annual rate of ten percent of the principal cost.

- h) The depreciation of pupil monitoring equipment installed on school buses, including video cameras costing \$2,500 or more per bus, shall be based on an annual rate of 33 1/3 percent of the principal cost.
- i) The depreciation of a service vehicle (such as a tow truck) costing \$2,500 or more that is used to service pupil transportation vehicles shall be based on an annual rate of ten percent of the principal cost.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.70 Deductions from Direct Operating Costs**

The following items shall be deducted from direct operating costs.

- a) Payments from other school districts for pupil transportation services.
- b) Revenue received from the rental of transportation facilities, vehicles or equipment, or transportation services.
- c) 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.
- d) Proceeds from the tort liability tax levy used for reimbursable transportation expenditures.
- e) Proceeds in excess of the undepreciated balance from the sale of pupil transportation vehicles or equipment, if the vehicle or equipment is not replaced during the same fiscal year.
- f) Any other revenue received for direct operating expenditures such as, but not limited to, reimbursement from other federal and/or State programs or for the use of transportation vehicles, in whole or in part, to benefit other entities.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.80 Reimbursable Indirect Cost for Pupil Transportation Services**

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 Section 120.70 of this Part and payments to other LEAs or independent carriers.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.90 Cost Proration Related to Pupil Transportation**

- a) When costs or depreciation allowances are to be prorated among pupil transportation services and other nontransportation related activities, the categories used shall constitute:
  - 1) Regular pupil transportation services;
  - 2) Vocational pupil transportation services;
  - 3) Special education pupil transportation services;
  - 4) Nonreimbursable pupil transportation services; and
  - 5) Nontransportation related activities.
- b) If an employee performs multiple job duties (e.g., district/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.
- c) The formula for computing the district superintendent and/or joint agreement director expenses as permitted in Section 120.50(a)(2)(E) or 120.50(a)(3) of this Part is listed in this subsection (c).
  - 1) The 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. The district's expenditures are to be calculated in the Illinois Local Education Agency Annual Financial Report pursuant to 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
  - 2) The 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.
- d) District owned/operated transportation systems must prorate all expenses based on the ratios of miles traveled in each category to the total miles traveled in all

categories operated by the district. This method of proration includes Salaries and Employee Benefits, unless the district can document the number of hours worked per category to the total number of hours worked per person.

- e) Payments for all contractual transportation services must be prorated based on miles per contractor across all types of transportation provided (i.e., regular, vocational, special education, and/or non-reimbursable), with the exception of the following:
  - 1) Payments to a contractor that provides only one type of transportation service;
  - 2) 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, as reflected in the district's records on the procurement of these services;
  - 3) 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; and
  - 4) Payments by one district to another district for one type of transportation service.
- f) If a pupil transportation vehicle is used for more than one category of transportation service, the depreciation allowance shall be prorated based on the ratio of the number of miles traveled in each category of service to the total miles traveled in all categories.
- g) Expenditures charged to the Operations and Maintenance Fund and/or the Education Fund that are directly related to the Pupil Transportation Program Services may be claimed as direct cost reimbursement from the Transportation Program. When the district or joint agreement cannot substantiate the portion of the cost applicable to the pupil transportation program, the expenditures shall be allocated according to the square footage of the bus garage divided by the total square footage of all the district owned buildings and that result multiplied by the total expenditures of each allowable cost. The transportation portion of each allowable cost that is under \$2,500 or which has a useful life less than one year is claimed under Section 120.50(a)(13).

(Source: Amended at 33 Ill. Reg. 15848, effective November 2, 2009)

**Section 120.100 Reimbursement Formulas**

- a) Regular pupil transportation services shall be reimbursed by the formula defined in Section 29-5 of the School Code as calculated in this subsection (a).
  - 1) Total the number of student attendance days as approved on the official school calendar.
  - 2) Total the number of days of pupil enrollment in the regular pupil transportation program according to the area (i.e., as indicated in subsection (a)(2)(A), (B), or (C) of this Section) in which the pupil resided.
    - A) 1 1/2 miles or more from home to their assigned attendance center;
    - B) Under 1 1/2 miles from home to their assigned attendance center;
    - C) Under 1 1/2 miles for pupils who lived in the area that was approved as a vehicular hazard for walking by the Illinois Department of Transportation.
  - 3) Annual average number of regular pupils transported is computed as follows:
    - A) The total days of pupil enrollment for pupils residing 1 1/2 miles or more from home to their assigned attendance centers divided by the total number of student attendance days on the official school calendar.
    - B) The total days of pupil enrollment for pupils residing under 1 1/2 miles from home to their assigned attendance center divided by the total number of student attendance days on the official school calendar.
    - C) The total days of pupil enrollment for pupils residing under 1 1/2 miles from home to their assigned attendance centers and who lived in an area that was approved as a vehicular hazard by the Illinois Department of Transportation divided by the total number of student attendance days on the official school calendar.
  - 4) Weighted eligible pupils equals the sum of the calculations for subsections (a)(3)(A) and (a)(3)(C) of this Section, multiplied by two.

- 5) Total weighted pupils equals the sum of the calculations for subsections (a)(3)(B) and (a)(4) of this Section.
  - 6) Total cost of transporting all regular pupils equals the total direct costs minus revenue plus allowable indirect cost.
  - 7) Total cost to transport noneligible pupils equals the calculation for subsection (a)(6) of this Section divided by the calculation for subsection (a)(5) of this Section, multiplied by the calculation in subsection (a)(3)(B) of this Section.
  - 8) The result of subsection (a)(7) of this Section is deducted from the calculation for subsection (a)(6) of this Section to determine the allowable regular pupil transportation cost.
- b) Vocational pupil transportation services shall be reimbursed by the formula and calculation procedure defined in Section 29-5 of the School Code.
  - c) Special education pupil transportation services shall be reimbursed by the formula and calculation procedure defined in Sections 14-13.01(b) and 29-5 of the School Code [105 ILCS 5/14-13.01(b) and 29-5].

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)



**Section 120.110 Reporting Requirements**

According to the date set forth in Section 29-5 of the School Code, districts shall annually transmit the information described in subsections (a) through (e) of this Section to the State Superintendent of Education via electronic means.

- a) For regular pupil transportation services, the school districts shall annually, pursuant to Section 29-5 of the School Code, report the following items:
  - 1) Total number of enrolled pupil days in the regular pupil transportation service for each of the following:
    - A) Pupils residing 1½ miles or more from their respective assigned attendance centers;
    - B) Pupils residing less than 1½ miles from their respective assigned attendance centers but where approval of serious safety hazards has been granted as discussed in Section 120.30(a)(2) of this Part; and
    - C) Pupils residing less than 1½ miles from their respective assigned attendance centers and without approval of serious safety hazards.
  - 2) Total number of student attendance days on the official school calendar.
  - 3) Total number of pupils in the following categories:
    - A) Public school pupils transported during the regular school term;
    - B) Nonpublic school pupils transported during the regular school term;
    - C) General education prekindergarten pupils transported during the regular school term on regular routes for grades kindergarten - 12; and
    - D) Pupils transported on reimbursable field trips who are not enrolled to be transported on a reimbursable regular route.
  - 4) Total number of vehicle miles traveled to and from school during the regular school term, including the total mileage traveled during the regular school term for reimbursable regular field trips.

- 5) Expenditures and deductions as set forth in Sections 120.50 through 120.80 of this Part.
- b) For vocational pupil transportation services, the school districts shall annually report the following items:
    - 1) Total number of pupils transported during the regular school term;
    - 2) Total number of vehicular miles traveled during the regular school term, including the total mileage traveled during the regular school term for reimbursable vocational field trips; and
    - 3) Expenditures and deductions as set forth in Sections 120.50 through 120.80 of this Part.
  - c) For special education pupil transportation services, the school districts shall annually report the following information:
    - 1) Total number of special education pupils transported during the regular and summer school terms;
    - 2) Total number of vehicular miles traveled during the regular and summer school terms, including the total mileage traveled for reimbursable special education field trips; and
    - 3) Expenditures and deductions as set forth in Sections 120.50 through 120.80 of this Part.
  - d) For nonreimbursable pupil transportation services, the school districts shall annually report the:
    - 1) Total number of vehicle miles traveled during the regular and summer school terms; and
    - 2) Expenditures as set forth in Sections 120.50 through 120.80 of this Part.

(Source: Amended at 33 Ill. Reg. 15848, effective November 2, 2009)

**Section 120.115 Fully Allocated Costs of Transportation**

This Section sets forth the requirements for calculating a district's fully allocated costs for the provision of transportation when such a calculation is called for under Section 29-6.4 of the School Code [105 ILCS 5/29-6.4].

## a) Definitions

- 1) "Avoidable costs" means costs incurred by a district that would be eliminated or transferred to a contractor if the district contracted for transportation services.
- 2) "Unavoidable costs" means costs incurred by a district that would still exist for the district if the district contracted for transportation services.
- 3) "Residual value" means the value of an asset at the time of its disposal.

## b) Allocation of Costs

The allocation of costs directly attributable to the provision of transportation services by the district shall be accomplished as outlined in this subsection (b).

- 1) Costs in the categories enumerated in subsection (c) of this Section which are attributable to the provision of transportation shall be separated from costs in those categories not attributable to the provision of transportation by determining what percentage or portion of each item of expense is used for transportation.
- 2) Each item of cost shall be expressed in terms of the appropriate cost unit, such as an hourly wage, a monthly salary, a monthly lease payment, or a per-mile expense.
- 3) The costs attributable to transportation shall be separated into avoidable and unavoidable costs so that bid amounts can be accurately compared with the district's cost for the same sets of services and activities.

## c) Fully Allocated Costs

The items enumerated in this subsection (c) and in subsection (d) of this Section are eligible for inclusion by the district in its calculation of the fully allocated cost for the provision of transportation.

- 1) Labor/Personnel Costs
  - A) Managers (direct administration)
  - B) Supervisors
  - C) Dispatchers
  - D) Drivers
  - E) Aides/Monitors
  - F) Security Personnel
  - G) Clerical Personnel
  - H) Training Personnel
  - I) Custodians, Groundskeepers, and Maintenance Personnel
  - J) Accountants
  - K) Personnel Administrative Staff
  - L) Legal Staff
  - M) Mechanics/Helpers
  - N) Inventory/Parts Clerks
  - O) Fuel Attendants
  - P) Vehicle Cleaners
  - Q) Planners/Schedulers
- 2) Employee Benefits (associated with personnel included pursuant to subsection (c)(1) of this Section)
  - A) FICA and Medicare
  - B) Unemployment insurance

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- C) Worker's Compensation
- D) Insurance
  - i) health/hospital
  - ii) dental
  - iii) life
  - iv) disability
- E) Pension and retirement plans
- F) Paid absences
- 3) Maintenance and Supplies
  - A) Office supplies
  - B) Postage and shipping
  - C) Custodial supplies
  - D) Training materials
  - E) Uniforms
  - F) Fuel (for vehicles only)
  - G) Oil and grease
  - H) Tires and tubes
  - I) Parts and supplies
  - J) Tools
- 4) Utilities
  - A) Water and sewage

- B) Electricity
  - C) Telephone
  - D) Gas/Oil/Coal (for facilities only)
  - E) Trash collection
  - F) Collection of used oil
- 5) Insurance
- A) Liability insurance
  - B) Vehicle insurance
  - C) Property, plant, and equipment insurance
  - D) Umbrella insurance
- 6) Capital Assets (eligible for depreciation and/or opportunity costs; see subsection (d) of this Section)
- A) Office space
  - B) Office equipment, including computers
  - C) Parking lots
  - D) Furniture
  - E) Land
  - F) Vehicle storage
  - G) Passenger shelters
  - H) Buses
  - I) Support vehicles

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- J) Radio/communications equipment and other necessary equipment permanently attached to a vehicle
- K) Maintenance facilities
- L) Fuel storage and pumps
- M) Tools
- N) Shop equipment
- 7) Taxes, Fees, and Permits
  - A) Property tax
  - B) Sales and excise tax
  - C) Operating permits
  - D) Registration fees
  - E) Licensing fees
  - F) Vehicle inspections
- 8) Miscellaneous
  - A) Travel and per diem
  - B) Subscriptions and dues
  - C) Physical examinations
  - D) Professional meetings
  - E) Drug and alcohol testing
  - F) Criminal background checks
  - G) Routing software
  - H) Consultants' fees

- 9) Any other costs that the district can document in writing are attributable to its provision of transportation under the terms set forth in this Section.
- d) Depreciation and Opportunity Costs
- 1) Only capital assets owned by the district are eligible for depreciation; leased assets are treated as annual expenditure items based upon the cost of the lease for the fiscal year being examined. Land has an unlimited useful life and is therefore not depreciated.
    - A) Only those assets with depreciable value in excess of \$2,500 shall be eligible for depreciation.
    - B) The amount of depreciation attributable to the fiscal year in question shall be calculated by dividing the cost of acquiring the asset minus its residual value by its useful life.
  - 2) The opportunity cost of an asset shall be calculated by assessing its current market value, subtracting the cost of disposing of the asset, and multiplying the resulting amount by the interest rate available to the district for the purchase of assets over time.
- e) Projecting Future Costs

Using costs for the most recent fiscal year as a base-year point of departure, districts shall project future costs for continuing to provide transportation services, as a basis for comparison with bid amounts. Factors which will influence the district's future costs must be identified and included in the calculation as set forth in this subsection (e).

- 1) The district shall identify known or anticipated changes in service which would result in significant increases or decreases in cost, such as:
  - A) an increased or reduced number of routes;
  - B) an increased or reduced number of students;
  - C) changes in riders' eligibility;
  - D) changes in safety hazard identification practices; and



- E) any other expected change in amount or level of service.
- 2) The district shall compute the magnitude of the anticipated change by:
    - A) determining the number of routes that would be added or subtracted;
    - B) determining the number of students that would be added or subtracted from ridership;
    - C) determining the amount of change in fixed costs affected by contractual obligations such as insurance; and
    - D) determining the amount or degree of any other changes affecting routes, students, and cost factors related to transportation.
  - 3) The district shall identify those elements of cost delineated in subsection (c) of this Section that will be affected by the anticipated changes and shall project the changes in such costs.
  - 4) The district shall estimate the costs associated with replacement of existing capital assets and purchase of new capital assets to accommodate projected changes in the level of services needed.
  - 5) The district shall accumulate the cost increases or decreases and the amortized capital cost increases or decreases over a period equal to the bid timeframe, adding the increase to or subtracting the decrease from the cost for the base year and displaying this addition or subtraction by item of cost.
  - 6) The district shall apply a cumulative inflation factor to each year beyond the base year.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.120 Bus Scheduling Services and Software**

Computerized bus scheduling to be provided by contract or purchases of software to be used in the development of school bus routes are reimbursable when the service's or software's major functions include all of the following:

- a) provides mapping of the district and its streets;
- b) allows the locations of attendance centers and student residences in relationship to attendance centers to be evaluated for transportation eligibility based upon mileage along normally traveled roads or location of approved serious safety hazards due to vehicular traffic;
- c) creates transportation routes;
- d) assigns pupils to routes;
- e) maintains student eligibility lists and schedules of routes.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)

**Section 120.130 Seat Back Reimbursement (Repealed)**

(Source: Repealed at 26 Ill. Reg. 1169, effective January 16, 2002)

## SUBPART B: CUSTODIAN REIMBURSEMENT FOR PUPIL TRANSPORTATION

**Section 120.200 Definitions**

"Affidavit" means a written statement signed by the custodian in which it is stated that to the best knowledge and belief of the custodian the pupil transportation expenses claimed for the school year indicated are accurate.

"Contemporaneous records" means documentary evidence of expenditures or mileage accumulated for pupil transportation, such as cancelled checks, receipts from public or private carriers, or calculations based on odometer readings.

"Custodian" means an Illinois resident who is the parent, or parents, or legal guardian of a qualifying pupil (Section 29-5.2 of the School Code).

"Full-time pupil enrolled in kindergarten" means a pupil enrolled either in a full-day or a half-day kindergarten program.

"1½ miles distance" means the distance from the exit of the property where the pupil resides to the point where pupils are normally unloaded at the school attended; that distance shall be measured by determining the shortest distance on normally traveled roads or streets. (Section 29-3 of the School Code)

"Qualifying pupil" means an individual who:

*is a resident of the State of Illinois; and*

*is under the age of 21 at the close of the school year for which reimbursement is sought; and*

*during the school year for which reimbursement is sought, was a full-time pupil enrolled in a kindergarten through 12th grade educational program; and*

*either:*

*did not live within 1½ miles from the school in which the pupil was enrolled or have access to transportation provided entirely at public expense to and from that school and a point within 1½ miles of the pupil's residence, measured in a manner consistent with Section 29-3 of the School Code; or*

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*lived within 1½ miles from the school in which the pupil was enrolled as measured in a manner consistent with Section 29-3 of the School Code and either:*

*attends public school in a school district organized under Article 34 of the School Code and must walk or otherwise travel along a safe passage route, as designated by the school board, to reach school or return home; or*

*did not have access to transportation provided entirely at public expense to and from that school, and conditions were such that walking would have constituted a serious hazard to the safety of the pupil due to vehicular traffic or railroad crossings (Sections 29-3 and 29-5.2 of the School Code).*

"Qualified transportation expenses" means costs reasonably incurred by the custodian to transport, for the purposes of attending regularly scheduled day-time classes, a qualifying pupil between the qualifying pupil's residence and the school at which the qualifying pupil is enrolled and shall include automobile expenses at the standard mileage rate allowed by the United States Internal Revenue Service as reimbursement for business transportation expense, as well as payments to mass transit carriers or private carriers and contractual fees for transportation (Section 29-5.2 of the School Code).

"Regional office of education" has the meaning set forth in Article 3A of the School Code [105 ILCS 5/Art. 3A] and includes the chief administrative officer of the educational service centers established pursuant to Section 2-3.62 of the School Code [105 ILCS 5/2-3.62].

"Regularly scheduled daytime classes" means classes that are scheduled during the normal school day as defined by the district, are taken for academic credit, or count towards graduation. Elective or extracurricular classes that are held outside the normal school day are not "regularly scheduled daytime classes".

"School" means a public or nonpublic elementary or secondary school in Illinois, attendance at which satisfies the requirements of Section 26-1 of the School Code [105 ILCS 5/26-1] (Section 29-5.2(b)(3) of the School Code).

"Serious safety hazard" means conditions in which walking would have constituted a serious hazard to the safety of the pupil due to vehicular traffic or railroad crossings, as determined by the Illinois Department of Transportation

*pursuant to 92 Ill. Adm. Code 557 (Custodial Transportation of Pupils Where Walking Constitutes a Serious Safety Hazard) (Section 29-3 of the School Code).*

(Source: Amended at 39 Ill. Reg. 10026, effective June 30, 2015)

**Section 120.210 Custodians Eligible for Reimbursement**

- a) This Subpart establishes the procedures for reimbursing custodians for qualified transportation expenses as provided in Section 29-5.2 of the School Code.
- b) The custodian must complete a claim form, provided by the State Board of Education, no later than June 30 of each year. The claim form will be available at each school attendance center for which the State Board of Education has a mailing address on file.
  - 1) In cases where a qualifying pupil resides within 1½ miles of the pupil's school but for whom walking constitutes a serious hazard to the safety of the pupil due to vehicular traffic, the custodian must first request a determination of a serious safety hazard from the Illinois Department of Transportation, except that any custodian who previously received a determination that a serious safety hazard exists need not resubmit a request for four years.
  - 2) The custodian's request for a determination of a serious safety hazard must be completed on a form provided by the regional superintendent of schools for the county or educational service center area in which the custodian resides and must be returned to that regional superintendent by February 1 of the school year for which reimbursement will be sought, except that custodians resident of the City of Chicago shall contact the State Board of Education to obtain the form and shall return it to the State Board's Springfield office by February 1 of the school year for which reimbursement will be sought.
- c) The custodian shall certify on the claim form provided by the State Board of Education that:
  - 1) the custodian is the parent or legal guardian of the pupils for whom expenses are being claimed;
  - 2) during the school year for which reimbursement is being claimed, the pupils attended regularly scheduled day-time classes as full-time students in a kindergarten through grade 12 program at the public or nonpublic school;
  - 3) the pupils:

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- A) resided 1½ miles or more from the school attended and did not have access to transportation to and from school provided entirely at public expense; or
  - B) lived within 1½ miles from the school attended; the Illinois Department of Transportation has determined, within the last four years, that walking would constitute a serious hazard to the safety of the pupils due to vehicular traffic; the hazardous conditions remain unchanged; and the pupils did not have access to transportation to and from school provided entirely at public expense; or
  - C) lived within 1½ miles from the school attended, which is a public school in a school district organized under Article 34 of the School Code, and must walk or otherwise travel along a safe passage route, as designated by the school board, to reach school or return home; and
- 4) the custodian paid the amount claimed to transport the pupils to and from school during the school year for which the claim is being submitted.

(Source: Amended at 39 Ill. Reg. 10026, effective June 30, 2015)



**Section 120.220 Custodians Not Eligible for Reimbursement**

Custodians who receive full pupil transportation reimbursement from other appropriations (including reimbursement for special education transportation under 23 Ill. Adm. Code 226.750) or state agencies are not eligible to receive reimbursement under this Part.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.230 Responsibilities of Schools**

- a) Schools shall notify custodians of the eligibility criteria set forth in Section 29-5.2 of the School Code and Section 120.210 of this Part by November 1 of each year. This notification shall include the fact that claim forms will be available, as well as informing custodians of the existence of the dispute resolution procedures contained in Section 120.250.
- b) Schools shall make the claim forms available by March 1 of each year at each of their attendance centers for custodians to come in and complete.
- c) Each attendance center shall designate a representative to assist custodians in completing claims, to explain eligibility requirements, and to forward completed claims to the State Board of Education by the date specified in subsection (e).
- d) The school's representative will sign each claim form certifying that:
  - 1) he or she is the authorized representative at that specific school;
  - 2) attendance at that school satisfies the Illinois compulsory attendance requirements as specified in Section 26-1 of the School Code;
  - 3) the pupils claimed attended regularly scheduled day-time classes as full-time pupils at the school during the year claimed;
  - 4) the pupils claimed did not have access to transportation to and from school provided entirely at public expense, or walked or otherwise traveled along a safe passage route, as designated by a school board organized under Article 34 of the School Code, to reach school or return home; and
  - 5) the individual making each claim is the custodian of the pupils claimed.
- e) Schools shall transmit the completed forms to the State Superintendent of Education on or before July 31. Claims received by the State Superintendent after July 31 will be reimbursed only if funds remain available for this purpose.

(Source: Amended at 39 Ill. Reg. 10026, effective June 30, 2015)

**Section 120.235 Responsibilities of Public and Nonpublic Chief Administrative Officers  
(Repealed)**

(Source: Repealed at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.240 Reimbursement**

- a) Claim forms will be reviewed by State Board of Education staff to determine compliance with the requirements of this Part.
- b) Claims that are incomplete because of missing information (e.g., custodian or school official signature), illegible information, or inaccurate information (e.g., a mismatch between the number of students and the amounts claimed, or an inaccurate calculation of claims) will be investigated by contacting the respective schools. Failure to resolve claim problems shall result in denial of reimbursement of the custodians included on the deficient claims.
- c) The State Superintendent of Education shall prepare a report of all claims approved in accordance with this Part, shall prepare vouchers showing the amounts due to custodians, and shall transmit these documents to the Comptroller of the State of Illinois by December 1.
- d) Reimbursement to custodians for qualified transportation expenses incurred shall be limited to the amount specified in Section 29-5.2(e) of the School Code [105 ILCS 5/29-5.2(e)].
- e) Reimbursement to regional superintendents of schools shall be \$5.00 for each request for determination of a serious safety hazard which was sent to the Illinois Department of Transportation and for which notification of the determination was forwarded to the requesting parent/guardian.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.245 Responsibilities of the Regional Superintendents of Schools**

- a) Regional superintendents of schools shall maintain copies of forms and instructions for completing such forms for parents/guardians to request a determination of a serious safety hazard from the Illinois Department of Transportation.
- b) Regional superintendents shall accept completed forms from parents/guardians requesting a determination of a serious safety hazard from the Illinois Department of Transportation up to and including February 1 of the school year. Each regional superintendent shall forward the completed forms to the Illinois Department of Transportation within 15 calendar days after receipt.
- c) Regional superintendents shall receive notifications of the determination of whether a serious safety hazard exists from the Illinois Department of Transportation. The regional superintendent shall make a copy of each notification and shall immediately forward such notification to the parents/guardians who requested the determinations. Immediately is defined as within one day after receipt where a day constitutes a day when the regional superintendent's office is open for business. Each regional superintendent shall retain a copy of each notification received for four years after the date of the Illinois Department of Transportation's determination.
- d) Regional superintendents shall maintain a log of these functions that includes at least the following:
  - 1) the name and address of the parent/guardian making a request for determination of a serious safety hazard;
  - 2) the name and address of the school the pupils attend;
  - 3) the date the completed request for determination of a serious safety hazard is received from the parent/guardian at the regional superintendent's office;
  - 4) the date the request is forwarded to the Illinois Department of Transportation;
  - 5) the date notification of determination of a serious safety hazard is received from the Illinois Department of Transportation; and

- 6) the date the notification of determination of a serious safety hazard is forwarded to the parent/guardian.
  
- e) On or before June 30 of each year, each regional superintendent shall file a copy of his or her log and a bill for processing requests for serious safety hazard determinations. The bill for processing will be computed by multiplying the number of requests for serious safety hazard determinations sent to the Illinois Department of Transportation for which notification of determination was received and forwarded to the requesting parent/guardian for the current school year times \$5.00.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)

**Section 120.250 Dispute Resolution**

- a) When a custodian and school official disagree as to the validity of a claim for reimbursement, each party shall submit to the State Superintendent of Education a written statement including the reasons for the dispute and any documentary evidence supporting their respective positions. This shall be done by October 1 after the close of the school year to which the dispute applies.
  - 1) Failure of the school official to comply with this requirement will automatically validate the position of the custodian, provided that the custodian's claim is otherwise in conformance with this Part.
  - 2) Failure of the custodian to comply with this requirement will automatically validate the position of the school official, provided that it is otherwise based on the provisions of Section 29-5.2 of the School Code and this Part.
- b) A custodian who believes that the State's reimbursement is inaccurate may file a request for correction of said reimbursement, provided that:
  - 1) the request is submitted in writing to the State Superintendent of Education within ten calendar days after receipt of the check for reimbursement; and
  - 2) the request includes:
    - A) a statement of the custodian's reasons for disputing the amount of reimbursement received and any documentary evidence pertaining to this statement,
    - B) a statement of the amount of money the custodian believes is properly due from the State, and
    - C) the custodian's name, address, and telephone number.
- c) The State Superintendent of Education shall review the evidence submitted pursuant to subsection (a) or (b) of this Section and, based on the applicable provisions of Section 29-5.2 of the School Code and this Part, shall issue a written decision to the persons submitting the evidence within 30 calendar days after receipt of the evidence. The decision of the State Superintendent shall be final.

(Source: Amended at 29 Ill. Reg. 12422, effective July 28, 2005)





**Section 120.260 Audit and Enforcement**

- a) The State Superintendent of Education may cause claims for reimbursement that have been approved and paid to be audited by staff of the State Board of Education, e.g., in case of unusual patterns in claims or apparent discrepancies in numbers of students claimed.
- b) If an audit uncovers evidence that a custodian has knowingly filed a false claim, the State Superintendent shall transmit such evidence in writing to the Attorney General of the State of Illinois and the state's attorney of the county where the custodian resides for such disposition as these officials may deem appropriate.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)