

PUPIL TRANSPORTATION FREQUENTLY ASKED QUESTIONS

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School requirements for pupil transportation are described in Article 29 of the Illinois School Code as well as in Part 1 Public Schools Evaluation, Recognition and Supervision [Section 1.510 Transportation](#) and [1.515 Training of School Bus Driver Instructors](#) of the Illinois Administrative Code. This document was prepared and will be updated as needed to assist Local Education Agencies (LEAs) with some of the frequently asked questions regarding pupil transportation. [GENERAL Q&A](#), [SCHOOL PERSONNEL-RELATED Q&A](#), [TRANSPORTATION REIMBURSEMENT CLAIM Q&A](#)

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General Q&A

1. Is every school district required to provide free transportation services to its students?

No. Per Section 29-3 of the School Code, only certain types of school districts are required by law to provide free transportation services. Specifically, community consolidated districts, community unit districts, consolidated districts and consolidated high school districts, and combined school districts (if the combined school district includes any district that was previously required to provide transportation) shall provide free transportation for pupils residing one and one-half miles or more from any school to which they are assigned for attendance maintained within the district. See [Illinois State Board of Education \(ISBE\) District Transportation Requirements](#) for a detailed list of districts that are required or not required to provide transportation for free.

Statutory Citation: 105 ILCS 5/29-3

2. Can a district utilize public mass transit transportation to meet its statutory obligations?

A district that has a public mass transit system within its boundaries may elect to certify to the State Board of Education that adequate transportation for the public is available for students and not offer free pupil transportation (105 ILCS 5/29-3). In exercising the mass transit exclusion as stated in Article 5/29-3 of the School Code, districts do not have to pay any costs associated with this service, including tripper services.

The Illinois Vehicle Code (625 ILCS 5/11-1414.1) requires that every student (grade 12 or below) enrolled in any public, private, or parochial school who is transported in a Second Division motor vehicle (i.e., a vehicle designed to carry more than 10 persons) that is owned/operated by the district or under contract with the district in connection with any regular route transportation **must be transported in a school bus**. If a district chooses not to use the mass transit exclusion and enters into a contract with a mass transit carrier to provide pupil transportation services, the vehicles used to transport students must be school buses and the drivers must have a valid School Bus Driver Permit.

3. What grade level of students must be transported in districts that are required to provide free transportation?

Districts that are required to provide free transportation must transport all public school students enrolled in kindergarten through grade 12 who live more than one and one-half miles from their assigned attendance center.

Statutory Citation: 105 ILCS 5/29-5

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4. Are districts required to provide transportation for regular education prekindergarten students?

No. Districts may provide transportation to prekindergarten regular education students but are not required to do so. If a district elects to transport regular education prekindergarten students, it may claim reimbursement if the student(s) ride on a regular route with other kindergarten through grade 12 students. Prekindergarten regular education students who are transported on an exclusive prekindergarten route are considered non-reimbursable for claim purposes.

Statutory Citation: 105 ILCS 5/29-5

Administrative Rule: 23 Ill Admin Code, Section 120.30(a)

5. Are districts required to provide door-to-door transportation for prekindergarten or elementary students?

No, unless it is required per the Individualized Education Program (IEP) of a student with disabilities. Parents/guardians are responsible to see that the child is at the scheduled bus stop in time to board the school bus to go to school and be at the bus stop upon the child's return at the end of the school day.

6. Is the driver of a school bus required to see that a child reaches their home or destination safely after discharging them at an assigned stop?

No. The responsibility of the driver ends at the time the student is discharged. Once the child leaves the bus, the parent is responsible between the bus stop and the home.

7. Are districts required to provide transportation for nonpublic school students?

School districts that provide school bus transportation for public school students shall provide transportation, without cost, for children who attend any school other than a public school if they reside at least one and one-half miles from the school attended. The children must reside along the route constituting the regular school bus route and extend from some point on the regular route nearest or most easily accessible to their homes to and from the school attended or to or from a point on a regular route that is nearest or most easily accessible to the school attended by such children.

The person in charge of any school other than a public school shall certify the names and addresses of pupils transported and when such pupils attended the school on a form to be provided by the State Superintendent of Education. If any such children reside within one and one-half miles from the school attended, the school board shall afford such transportation to such children on the same basis as it provides transportation for its own pupils residing within that distance from the school attended.

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Nothing shall prevent a school district from operating separate regular bus routes for the benefit of children who attend any school other than a public school where the operation of such routes is safer, more economical, and more efficient than if such school district were precluded from operating separate regular bus routes.

Statutory Citation: 105 ILCS 5/29-4

8. Are districts required to provide transportation for students with disabilities?

All students with disabilities ages 3-21 with an IEP who require transportation as a necessary related service shall be provided as the child's disability or the program location may require.

1. Arrival and departure times shall ensure a full instructional day that is comparable to that of the regular education students. Any deviation from this standard must be based upon the individual needs of the child and reflected in the child's IEP.
2. Every effort should be made to limit the child's total travel time to not more than one hour each way to and from the special education facility.
3. The special transportation shall be scheduled in such a way that the child's health and ability to relate to the educational experience are not adversely affected.
4. Vehicles utilized for special transportation shall be adapted to the specific needs of the children receiving this service.
5. Personnel responsible for special transportation shall be given training that will enable them to understand and appropriately relate to children with disabilities.
6. A district that has placed students in a state-operated or nonpublic day program shall provide transportation for the children in that program.
7. A school district shall provide transportation services for the initial trip a child makes to a residential facility when the child is placed in such a facility and provide services for the return home at the close of the school term. The district shall likewise provide transportation for the child at the beginning and end of each school term thereafter.
 - A. A district that assumes responsibility for transportation arrangements shall provide reasonable notice to parents of departure dates and times. It shall in all instances notify the parents within 48 hours after completing those arrangements.
 - B. The modes of travel and degree of support and supervision to be provided shall be included in the student's IEP.
 - C. The district shall provide transportation services for one round trip home at

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a midterm break or at another time as mutually agreed by the district and the parents and at any additional time when the facility is to be temporarily closed.

- D. The school district shall provide round-trip transportation at any time the district seeks additional diagnostic assessments of the student or if the parent wishes the child to be present during a due process hearing.
- E. The school district shall provide round-trip transportation in emergencies, such as serious illness of the child or death or imminent death of an individual in the child's immediate family. "Immediate family" includes a parent, a grandparent, a sibling, or any person who resides in the child's immediate household. If the district questions the severity of an illness of the child or an immediate family member, it may require the opinion of a licensed physician to corroborate the severity of the illness.
- F. The school district may also provide transportation services to encourage family contacts and/or to reintegrate the child into the home and community. The district shall have the authority to determine, upon consultation with the parents, when transportation is appropriate for this purpose and shall incorporate this decision, with the specific reasons for it, into the student's IEP.

Statutory Citation: 105 ILCS 5/14-1.02 and 14-13.01(b)

Administrative Rule: 23 Ill Admin Code, Section 226.750(b)

9. What are district's responsibilities regarding transportation of homeless students?

Homeless students include, but are not limited to, children or youth who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (commonly referred to as being "doubled up"); are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; are staying in public or private places not ordinarily used as sleeping accommodations; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; or are otherwise not residing in a fixed, regular, and adequate nighttime residence. There is no specific time limit on how long a child or youth can be considered homeless. Whether a child or youth meets the definition of homeless depends on the living situation and the individual circumstances.

School districts must ensure that transportation is provided for a homeless child or youth who chooses to continue enrollment in his or her school of origin. The transportation of a homeless child or youth who continues to live in the area served by the LEA where the school of origin is located to and from the school of origin shall be provided or arranged by the LEA where the school of origin is located. If the homeless child's or youth's living arrangements in the area served by

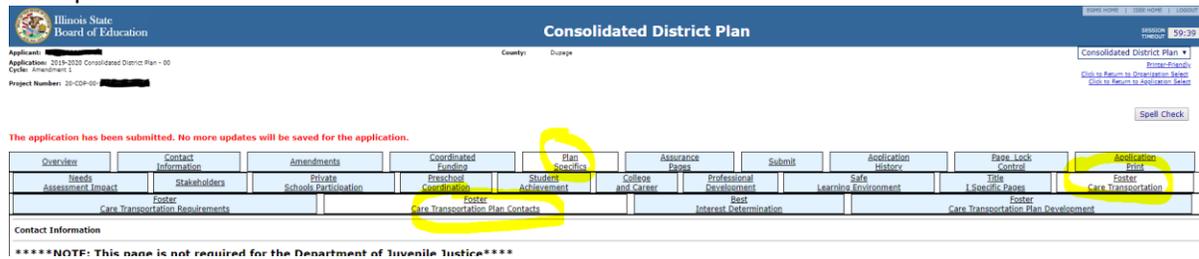
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12. How often is the Local Educational Agency (LEA) required to update the point of contact (POC)?

The LEA must update the POC annually prior to the start of their school year or as frequently as the information changes.

13. What is the specific system to enter the LEA's point of contact?

The system is found in the Consolidated District Plan within IWAS. Click on the Foster Care Transportation Plan Contacts tab to enter the information.



14. Does the local school board need to approve the plan?

Plans do not have to be approved by a local school board unless required to do so by the district.

15. Does the POC have to be located at each school where foster children are enrolled?

The POC is designated at the LEA level, not at each school building where the foster child is attending.

16. Do special education cooperatives need to identify and register a contact person?

No. The “Non-Regulatory Guidance: Ensuring Educational Stability for Children in Foster Care” states that the LEA should designate a POC at the LEA level. A special education cooperative does not need to identify and register a contact person.

17. Who is responsible for the transportation of the student during a dispute when placed in foster care?

The school of origin is responsible for transportation during a dispute.

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18. Is the school of origin always responsible for transportation?

Yes. The school of origin is responsible for providing transportation from home to school and school to home if the student's best interest determination is to stay in the school of origin.

- The school of origin is responsible for providing transportation during a dispute.
- The school of origin is responsible for transportation even after a dispute has been resolved.
- Transportation costs may be shared between the districts, but the school of origin is ultimately responsible for the transportation costs.

19. What are the low-cost options for foster care transportation?

- The following low-cost/no-cost options should be considered when developing the transportation procedure for a student in foster care:
- A pre-existing transportation route;
- A new transportation route;
- Route-to-route hand-offs;
- District-to-district boundary hand-offs;
- Eligibility of the child for transportation through other services, such as:
 - Special education students (Individuals with Disabilities Education Act [IDEA]); or
 - Homeless students (McKinney-Vento Act).
- Alternatives not directly provided by the school district/charter school, such as:
 - Contracted services: taxis, student transport companies;
 - Public transportation, such as city buses, rails, etc.;
 - Carpools; or
 - School/district staff.

NOTE: A School Bus Driver Permit is REQUIRED for these options! IMPORTANT: All 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 Vehicle Code. THIS INCLUDES TAXI CAB DRIVERS.

- Options explored by a child welfare agency worker outside of those provided by the school district, such as reimbursing the foster parents for transportation costs or including transport in contracts with licensed child placing agencies or group homes.

REMEMBER: A multifunction school activity bus can NEVER be used to transport home to school or school to home. [625 ILCS5/1-148.3a-5]

20. What are the funding options for foster transportation?

- Title IV-E -- However, consider that all children in foster care may not be eligible, tribal foster children may be eligible, and the state child welfare agency is responsible for the non-federal portion.
- Title I -- But funds reserved for comparable services for homeless children and youth may not be used for transportation.

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- IDEA funds -- Transportation must be provided for a student who has an IEP that includes provisions for specialized transportation by the school district responsible for the student's right to a free appropriate public education (FAPE). Illinois' special education regulations require that any alternative special education placement, whether public or private, assumes that specialized transportation is part of the IEP and must be provided for the student to receive FAPE.
- State special education transportation funds, if the student has an IEP.
- Local funds.

21. Do all schools have to complete the "FOSTER CARE TRANSPORTAION PLAN" within IWAS?

Yes. All districts must complete and submit the information required in the foster care application regardless of whether a foster care student is currently being educated in your district.

22. How long may foster students stay at the school of origin?

Youth can stay in the school of origin for as long as it is determined to be in the best interest of the student. School districts and child welfare staff can convene meetings annually, quarterly, or however often they deem necessary. DCFS has the final say on where the student is best suited to be enrolled. (Elementary and Secondary Education Act [ESEA] Sections 1111(g)(1)(E)(i) and 1112(c)(5))

23. How long may a foster student stay at the school of origin after he/she is adopted?

These requirements no longer apply once a student has exited foster care, but we encourage LEAs to prioritize educational stability for these children. It is important for youth to be able to maintain connections with their peers, teachers, and other supportive adults at school during times of transition out of foster care. The foster students also benefit academically by maintaining school continuity. (ESEA Sections 1111(g)(1)(E)(i) and 1112(c)(5))

A child who exited foster care during the school year can continue in the school of origin through at least the end of the academic year, if appropriate. Transportation is not required to be provided if the student resides outside of the school of origin district boundaries.

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24. The student previously attended District A. Last year, the student went into foster care and the foster placement was within District B. The student at that time wanted a "fresh start" so student and her foster parents decided student should attend District B last school year. Now student wants to return to District A, and the agency caseworker and counselor believe it would be in the student's best interests to return to District A. However, District A is refusing to enroll the student saying that the school of origin is now District B because that is where student attended last year. Where should the student be enrolled for this school year?

If this youth was removed from District A and enrolled in District B, then District B becomes the school of origin. To further complicate things, if the foster parents live in District B then there is no guardian to tie her to District A.

25. Is the district required to transport students who live less than one and one-half miles from their assigned attendance center?

No. School boards may provide transportation for pupils living less than one and one-half miles as measured by the customary route of travel from the school attended and may make a charge for such transportation in an amount not to exceed the cost thereof, which shall include a reasonable allowance for depreciation of the vehicles so used.

Statutory Citation: 105 ILCS 5/29-2

26. How is the one and one-half miles measured?

State statute defines the measurement as the distance from the exit of the property where the pupil resides to the point where pupils are normally unloaded at the school attended; such distance shall be measured by determining the shortest distance on normally traveled roads or streets.

Statutory Citation: 105 ILCS 5/29-3

Administrative Rule: 23 Ill Admin Code, Section 120.30(a)(1)(A)

27. Who determines the locations of the bus stops (pickup/drop-off points)?

The local school board of the district is required to establish the bus stops (pickup/drop-off points) for eligible students at a point located not more than one and one-half miles from the exit of the property of each pupil assigned to such point. The school district is not required to provide door-to-door service.

Statutory Citation: 105 ILCS 5/29-3

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28. What is a serious safety hazard?

A vehicular serious safety hazard exists when a pupil is required to walk along normally traveled roads or streets where walking is alleged to constitute a serious safety hazard due to vehicular traffic or rail crossings as determined by the Illinois Department of Transportation (IDOT), or is required to walk between their home and assigned school or between their home or assigned school and a pickup point or bus stop along roads or streets where walking is alleged to constitute a serious safety hazard due to vehicular traffic or rail crossings as determined by IDOT.

A criminal gang activity serious safety hazard exists when a pupil is required to walk along normally traveled roads or streets where walking is alleged to constitute a serious safety hazard due to criminal gang activity as determined by local law enforcement agencies and approved by ISBE, or is required to walk between their home and assigned school or between their home or assigned school and a pickup point or bus stop along roads or streets where walking is alleged to constitute a serious safety hazard due to criminal gang activity as determined by local law enforcement agencies and approved by ISBE.

Statutory Citation: 105 ILCS 5/29-3

29. Who determines that a serious safety hazard exists?

The determination as to what constitutes a serious vehicular safety hazard is determined by the school board, in accordance with guidelines established by IDOT and in consultation with the State Superintendent of Education. IDOT will review the findings of the school board and approve or disapprove the school board's determination that a serious safety hazard exists within 30 days after the school board submits its findings to the department. If a hazard is determined to exist, the school board shall annually review the conditions and determine whether the hazardous conditions remain unchanged. The State Superintendent of Education may request that IDOT verify that the conditions have not changed.

The determination as to what constitutes a criminal gang serious safety hazard is determined by the school board, in accordance with guidelines established by ISBE and in consultation with local law enforcement agencies. ISBE will review the findings of the school board and approve or disapprove the school board's determination that a serious criminal gang activity safety hazard exists within 30 days after the school board submits its findings to the department. If a hazard is determined to exist, the school board shall annually review the conditions with local law enforcement agencies and determine whether the hazardous conditions remain unchanged. The review will be submitted to ISBE on an annual basis if the hazardous condition remains.

Statutory Citation: 105 ILCS 5/29-3

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30. If a parent/guardian believes a serious safety hazard exists, does the school board of the district have to file the required forms with the Illinois Department of Transportation?

Yes. A parent or guardian can submit a petition in writing on behalf of a pupil for whom adequate transportation for the public is alleged not to exist because the pupil is required to walk along normally traveled roads or streets where walking is alleged to constitute a serious safety hazard due to vehicular traffic rail crossings or criminal gang activity, or the pupil is required to walk between their home and assigned school or between their home or assigned school and a pickup point or bus stop along roads or streets where walking is alleged to constitute a serious safety hazard due to vehicular traffic, rail crossings, or criminal gang activity. A school board shall conduct a study and make findings, which IDOT shall review and approve or disapprove.

Statutory Citation: 105 ILCS 5/29-3

31. Is the school board required to submit an annual review of the serious safety hazard findings to the Illinois State Board of Education?

Vehicular Safety Hazard - No. Pursuant to Public Act 94-0439, the school board is required by law to annually review the vehicular hazardous conditions but is no longer required to send a copy of the resolution to the State Superintendent of Education. The annual resolutions should remain on file in the district for audit purposes.

Criminal Gang Safety Hazard - Yes. Pursuant to Public Act 94-0439, the school board is required by law to annually review the criminal gang hazardous conditions with local law enforcement agencies and determine if the hazard remains. The school board is required to submit whether the hazard remains within the IWAS system. All supporting documentation must remain on file in the district for audit purposes.

Statutory Citation: 105 ILCS 5/29-3

32. Is there a time limit a student can spend on a school bus?

No. However, districts are encouraged to limit the travel time to not more than one hour one way whenever possible.

33. What are the requirements of a school bus driver to drop off children safely on a public roadway?

A school bus traveling on a one-way roadway or a highway having four or more lanes for vehicular traffic shall stop for the loading or discharging of passengers only on the right side of the highway. If the highway has four or more lanes and permits traffic to operate in both directions, the school

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bus shall load or discharge only those passengers whose residences are located to the right of the highway. The routes of school buses shall be so arranged that no child shall be required to cross a highway of four or more lanes to board a school bus or to reach such child's residence after leaving the school bus. A school child in an urban area shall cross a highway only at a crossing for pedestrians or when children are escorted or controlled by competent persons designated by the school authorities or by police officers.

Statutory Citation: 625 ILCS 5/11-1415

34. What are the requirements of a driver of a vehicle when they approach a school bus that is picking up or dropping off students?

- Drivers in school zones must obey reduced speed limits during school hours when children are present.
- When a school bus is traveling on a **two-lane roadway** and is stopped with red lights flashing and the stop arm extended to pick up or drop off pupils, the vehicles in all lanes of traffic **must stop**. Vehicles should stop at least 20 feet before reaching the school bus to allow pupils to cross the roadway safely.
- When a school bus is traveling on a **four-lane roadway with at least two lanes of traffic traveling in the opposite direction, only vehicles in the lanes of traffic traveling in the same direction** as the school bus **must stop**. Pupils shall not be required to cross four or more lanes of traffic to reach their residence.
- When a school bus is traveling on a **one-way roadway** and is stopped to pick up or drop off pupils, **all vehicles must stop, regardless of the number of lanes of traffic**.
- Drivers should be aware that school buses make stops at all railroad crossings. State law requires **all** school buses to stop at railroad crossings, whether there are pupils on board or not. The school bus driver will pull to the right-hand lane and display the hazard warning lights, stop the bus within 15 and 50 feet of the first rail of the rail grade crossing, open the driver window and service door, look and listen for an approaching train, and then proceed across the tracks without changing gears. Other vehicles should not try to cross the tracks behind the school bus until the bus has cleared the tracks and there is room for the vehicle behind the bus on the other side. Some rail crossings have limited space between rail crossings and stop signs or signals on the other side of the tracks. If the school bus must make a stop after crossing the tracks, a vehicle following the bus may be trapped on the tracks until the bus moves or the stop signal light changes. This would have tragic results should a train approach the crossing and vehicles are unable to go forward or backward to clear the tracks.

Statutory Citation: 625 ILCS 5/11-1414

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35. Does the school district have to transport my child if he/she is required to serve a detention either before or after school?

Yes. Whenever a school district that provides transportation to a pupil requires that the pupil serve a detention period for disciplinary reasons 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 transportation necessary for the pupil to serve the detention period. Transportation does not have to be provided for pupils who live less than one and one-half miles from school where a safety hazard is not determined to exist.

The district is **not** obligated to provide transportation services when detention periods are scheduled for Saturdays or other days when students are not in attendance.

Statutory Citation: 105 ILCS 5/29-3

Administrative Rule: 23 Ill Admin Code, Section 120.20(a) and (b)

36. What is the speed limit for school buses on an interstate highway?

A bus may travel at 70 miles per hour on an interstate highway that has at least four lanes of traffic and if the roadways for traffic moving in opposite directions are separated by a strip of ground that is not surfaced or suitable for vehicular traffic. The 70-mph speed limit applies outside the counties of Cook, DuPage, Kane, Lake, McHenry, and Will, in which the maximum speed is 55 mph.

Statutory Citation: 625 ILCS 5/11-601(f)(1)

37. Can a district install recording devices on school buses?

Yes. Public Act 95-0352 allows both a visual and audio recording to be made on the interior of a school bus when transportation is provided for any school-related activity. Notice of such recordings will have to be provided to parents and students and be clearly posted on the entrance door and inside the school bus. Recordings must be kept confidential and can only be used by school officials and law enforcement personnel for disciplinary actions or prosecutions related to incidents occurring in or around the school bus.

Statutory Citation: 720 ILCS 5/14-3(m)

38. Can a school bus enter private property to drop off or pick up a student?

No. A school bus cannot enter private property without the written consent of the owner of the property. Bus drivers should not endanger children on the bus by making possibly hazardous pickups on roadways that are not maintained for the weight of the vehicles or do not have turn-arounds for school buses.

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39. What are the requirements for districts to report bus accidents?

Section 1035.45 of the Illinois Administrative Code - Employer Responsibility states that an employer must notify the Secretary of State as soon as possible, but not later than one business day, whenever a school bus is involved in an accident. The driver is required to submit to the post-accident requirements as set forth in [49 C.F.R. 382.303](#) regarding post-accident drug and alcohol testing. A completed Employer Notification Report (DSD SB-3.3) should be faxed to the Secretary of State to meet this requirement. Below is a chart to help determine if post-accident testing is required.

Type of accident involved	Citation issued to the CMV driver	Test must be performed by employer
i. Human fatality	YES	YES
	NO	YES
ii. Bodily injury with immediate medical treatment away from the scene	YES	YES
	NO	NO
iii. Disabling damage to any motor vehicle requiring tow away	YES	YES
	NO	NO

The following criteria should be used to help you determine when to contact the Secretary of State Office to report an accident.

1. If there is a human fatality because of the accident, or
2. If there is bodily injury to one or more persons requiring transportation to a medical facility AND the school bus driver involved is issued a traffic citation, or
3. One or more vehicles must be towed from the scene of the accident AND the school bus driver involved is issued a traffic citation.

Districts are encouraged to use the [Uniform School Bus Accident Report Form](#). This form can be completed online and then be printed and sent to the Secretary of State as well as to other applicable parties. The district should also be prepared to fax copies of the driver’s latest medical form and refresher training certificate to the Secretary of State at (217) 524-3654.

40. Are districts required to provide transportation to students who attend an alternative regional safe school?

The school from which a student is administratively transferred shall provide for any transportation that the transfer necessitates if the district is required to provide free transportation, per the requirements of Article 29 and except as otherwise agreed by the parents, school, and regional superintendent. The regional superintendent shall coordinate all transportation arrangements with transferring school districts. The regional superintendent may

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also arrange for cooperation between school districts in the regional superintendent's educational service region regarding the transportation needs of transferred students to reduce the costs of that transportation and to provide greater convenience for the students involved.

Statutory Citation: 105 ILCS 5/13A-9

41. Are districts required to provide regular education transportation for summer school?

No. A district that provides transportation for pupils to and from the school attended may provide transportation for students of the district to and from summer school and may charge for such transportation in an amount not to exceed the cost thereof, which may include a reasonable allowance for depreciation of the vehicles so used, provided no charge is made for students with disabilities.

Statutory Citation: 105 ILCS 5/29-3.2a

42. Are districts required to provide transportation outside of their district boundaries?

Districts are not required to provide transportation outside of their boundaries for regular education students. However, students with disabilities must be transported per their IEP. Refer to the FAQ on pages 4-8 for information about McKinney-Vento homeless student and foster care student transportation.

A district may contract with another district to provide transportation for students of that district to and from the activities sponsored by any public school in that district during times when buses or other vehicles used in such transportation are not needed for transporting students of the district so providing that transportation. The district providing transportation shall charge an amount not less than the cost of furnishing that transportation, including a reasonable allowance for depreciation on each vehicle used.

Statutory Citation: 105 ILCS 5/29-3.3

43. Can districts contract with other districts for student transportation?

Yes. Any school district, including any non-high school district, may contract at actual cost with one or more school districts for the transportation of pupils to and from the school attended.

Statutory Citation: 105 ILCS 29-6

44. Are districts required to recognize day care centers for transportation purposes?

No. A location within the school district other than a pupil's residence for child care purposes at [Return to top](#)

the time for transportation to school **may** be considered for purposes of determining the one and one-half miles from the school attended. Each school board must locally decide if it will adopt a policy for transportation to and from day care centers. A district has discretion to limit pickup 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.

Statutory Citation: 105 ILCS 5/29-5

45. How long can districts contract for school transportation?

Subject to Section 6-106.11 of the Illinois Vehicle Code, school boards may enter into contracts for up to three years for transportation of pupils to and from school. Such contracts may be extended for up to two additional years by agreement of the parties, and thereafter may be extended on a year-to-year basis by agreement of the parties; however, no such contract may be extended on a year-to-year basis if a school board receives a timely request from another interested contractor that a contract be let by bid.

Statutory Citation: 105 ILCS 5/29-6.1

46. Can a district use an 11-15 passenger van for regular route school transportation?

No. A district can only use a yellow school bus with appropriate lights and signage for regular route school transportation or a vehicle of the First Division, which is defined in the Illinois Vehicle Code as motor vehicles designed to carry **no more than 10 persons total including the driver.** Examples of First Division vehicles include cars, station wagons, minivans, taxi cabs, medic vans, and sport utility vehicles.

A regular route is one 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.

The most common regular routes are those between home and school. However, there are other types of routes that are considered regular, such as tripper or shuttle service between school attendance centers or those to vocational/career centers, other trade-skill-development sites, regional safe schools, or other school-sponsored alternative learning programs.

Statutory Citation: 625 ILCS 5/1-182, 625 ILCS 5/11-1414.1

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47. Can a district use an 11-15 passenger van for interscholastic or non-curriculum-related transportation?

No.

- The National Highway Traffic Safety Administration (NHTSA) has consistently issued warnings regarding the potential rollover of 11-15 passenger vans.
- The NHTSA stated in a May 2005 memorandum that research has shown 15-passenger vans have a rollover risk that increases dramatically as the number of occupants increases from fewer than five to more than 10.
- Fifteen-passenger vans (with 10 or more occupants) had a rollover rate in single-vehicle crashes that is nearly three times the rate of those that were lightly loaded (with fewer than five occupants).

Eleven-15 passenger vans **do not meet** standards regarding:

- Bus rollover protection that specifies the minimum structural strength of buses in rollover-type accidents;
- Bus body joint strength that specifies the minimum strength of the joints between panels that make up the bus body and the body structure;
- Bus passenger seating and crash protection that establish requirements for school bus seating systems for all sizes of school buses;
- Bus pedestrian safety devices that require school buses to be equipped with an automatic stop signal arm on the left side of the bus to help alert motorists that they should stop their vehicles because children are boarding or leaving a stopped school bus and school bus safety crossing arms that require students to walk at least eight feet in front of the school bus to cross a roadway;
- Bus amber and red flashing lights that precede and accompany the use of the stop arm;
- Bus mirror systems that provide bus drivers with a full view of the front sides of the school bus danger zone;
- Bus emergency exits;
- Bus fuel system integrity.

48. What vehicles can schools use to transport student?

Review [Guidance](#), [Summary Chart](#), and the [Visual Summary regarding school vehicle use](#).

49. Are students allowed to eat or drink on a school bus?

The Illinois State Board of Education **highly recommends** that all districts adopt a policy of ***No Eating or Drinking on a School Bus***. This includes the school bus driver. The primary responsibility of the school bus driver is to transport children safely to and from school, between attendance centers, or on extracurricular or interscholastic trips. To do that, the driver must keep his/her eyes on the road, mindful of the movement of traffic around the school bus. The driver also has responsibility to control the conduct of the students on the bus. The close-spaced, high seatbacks prevent the driver from seeing all the activities of the students on the bus, including eating. The driver may not be able to reach a child in time to prevent the child from choking to death,

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depending on the circumstances. Coaches or other teachers or chaperones on extracurricular trips are not necessarily certified to administer first aid in an emergency. The driver is ultimately responsible for what happens on the school bus. If students are on a trip and eating is scheduled on the way, the bus must be stopped long enough for students to safely eat and the bus to be cleaned of trash.

50. What is the allowable number of students that can be seated on a school bus?

1. No school bus shall be operated with more passengers than recommended by the manufacturer per Section 12-707 of the Vehicle Code [625 ILCS 5/12-707].
2. In determining seating capacity of a bus, individual seating should be based on 13 inches per child where a 3-3 (three pupils on both sides of aisle) seating plan is used and 15 inches where 3-2 (three pupils on one side of aisle and two pupils on other side of aisle) plan is used.
3. School buses can transport three to a seat if passengers are in kindergarten through grade 5, and two per seat in grades 9-12. School districts should vary the capacity of the bus for students in grades 6 through 8, depending on the size of the students. This ensures every student benefits from the safety factor of compartmentalization.
4. **Standing** while school buses and school-chartered buses are in motion **shall not be permitted**.

51. What are the requirements for transporting students with disabilities?

The State Board of Education has developed comprehensive guidance on this issue that can be accessed at https://www.isbe.net/Documents/special_needs_transport.pdf.

52. Are students required to use seatbelts while on the school bus?

No. Only students with an IEP with transportation-related services are required to use a seatbelt or restraint device. The IEP must state that a restraint or seatbelt must be used. No one else can be placed in such devices without approval from the parent/guardian AND administration. A seatbelt or restraint device is not a disciplinary tool.

53. Can students bring sporting equipment or large band instruments on the bus and store them in the aisle?

Students can bring sporting equipment or band instruments on the bus, but the items cannot be

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placed in the aisle. Items are not to be stored in the driver's area. Students will need to hold onto the extra items in their seat or place them under the seat. The aisle and exits of the bus must always remain clear.

SCHOOL PERSONNEL-RELATED Q&A

54. What are the requirements for an Illinois School Bus Driver Permit?

Visit the [Illinois Secretary of State School Bus Permit](#) webpage to see the requirements.

55. One of my school bus drivers has had a medical procedure done or has been off work due to a medical condition. When is a driver allowed to return to driving a school bus after such an issue (e.g., stroke, eye surgery, heart attack, cancer treatments, seizures, hip or knee surgery, etc.)?

It is advised that a "return to duty" note signed by a physician state that the school bus driver "MAY RETURN TO DUTY AS A SCHOOL BUS DRIVER" when a driver returns to work after dealing with any medical issue. In addition, it is advised that the school bus driver complete a school bus driver physical before returning to drive to be sure they are physically fit to drive a school bus after the medical issue or procedure.

56. Are transportation directors or supervisors required to hold a valid Illinois School Bus Driver Permit and CDL?

No. But it is recommended that, at the very least, they do hold the same credentials as the drivers they are supervising. This is to ensure that they are fully aware of what their drivers are required to do and can assist when needed to transport students.

57. I missed my refresher class "anniversary date." Can I still transport students?

No. If the driver goes beyond their refresher class anniversary date without taking a refresher class, they still hold a valid permit but cannot use it (transport students) until the refresher class is taken and before the permit expires.

58. What is required to be in the school bus first aid kit?

A first aid kit is required to be carried on each school bus transporting pupils. The manufacturer [Return to top](#)

may elect to install the first aid kit at the time the school bus is manufactured; however, a first aid kit can also be installed by the owner after the school bus is purchased.

1. The first aid kit must be readily identifiable and readily accessible to the driver. The kit must be impervious to dust and substantially constructed of durable material. The kit must be in view of the driver unless it is carried in a locked compartment as authorized in Administrative Code 92 Chapter I part 441 & 443
See <http://www.ilga.gov/commission/jcar/admincode/092/09200441ZZ9996gR.html>
and <http://www.ilga.gov/commission/jcar/admincode/092/09200443ZZ9996gR.html>.
2. The content of the first aid kit must include, but is not limited to, the following:
 - a. 4" bandage compress – 2 packages
 - b. 2" bandage compress – 2 packages
 - c. 1" bandage or adhesive compress – 1 package
 - d. 40" triangle bandage with two safety pins – 1
 - e. Splint, wire or wood – 1

*A tourniquet or any type of ointment, antiseptic, or other medicine cannot be included.
See <http://www.ilga.gov/commission/jcar/admincode/092/092004400E04200R.html>.

59. Can medication be kept in the first aid kit on the bus?

No. Any type of ointment, antiseptic, or other medication cannot be included in the first aid kit.
See <http://www.ilga.gov/commission/jcar/admincode/092/092004400E04200R.html>.

TRANSPORTATION REIMBURSEMENT CLAIM Q&A

60. Who may file a claim for pupil transportation reimbursement?

Any school district maintaining a school, transporting resident pupils to another school district's vocational program, or transporting its resident pupils to a school that meets the standards for recognition as established by the State Board of Education and that provides transportation meeting the standards of safety, comfort, convenience, efficiency, and operation prescribed by the State Board of Education for pupils in kindergarten through grade 12 may file a claim for reimbursement and shall be reimbursed by the state.

Statutory Citation: 105 ILCS 5/29-5

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61. When is the pupil transportation reimbursement claim due?

Claims must be transmitted electronically directly to the Illinois State Board of Education by **11:59 p.m. August 15** per statute.

Statutory Citation: 105 ILCS 105 5/29-5

62. Are there any late exceptions for filing a claim for reimbursement?

No. There are no provisions in the School Code for granting extensions after the statutory due date. The **DUE DATE IS 11:59 P.M. AUGUST 15! NO EXCEPTIONS!**

Statutory Citation: 105 ILCS 5/29-5

63. What happens if an LEA does not transmit a claim by midnight on August 15?

Districts may be given the opportunity to transmit their claim during the claim amendment period but will not receive a quarterly payment until the December statutory payment is made. Justifiable reasons for not filing by the statutory deadline may be reviewed on a case-by-case basis. Transportation reimbursement funding may be forfeited.

64. Can an LEA claim transportation expenses for sports practices?

Transportation that is provided prior to or following voluntary extracurricular and/or co-curricular activities, including sports practices, club meetings, drama rehearsals, or choral and band practices where such activities are scheduled immediately before or immediately 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.

Statutory Citation: 23 Ill Admin Code, Section 120.30(5)

65. Are field trips reimbursable?

Field trips are reimbursable if the following conditions are met:

- The field trip occurs during a day of student attendance included on the official school calendar of the district;
- The field trip occurs during the hours that are part of the claimable clock hours of the school day (i.e., the destination of the trip is the assigned attendance center for all students enrolled in the class);
- The field trip is provided free of charge to the pupil;
- The field trip is part of the school's curriculum for which pupils can earn credit for graduation.

Statutory Citation: 23 Ill Admin Code, Section 120.30(d)

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66. Can an LEA sell advertising on a school bus?

No. The Illinois Vehicle Code specifically states what color, lettering, and lights are allowed on the school bus. It must be yellow with black letters for the district or company and spell out “school bus.”

Statutory Citation: 625 ILCS 5/12-801 - 805

67. Would we put another district’s information in as a "contractor" on sheet 3 of the Mileage Cost Allocation Worksheet if we pay it to transport our students to a special education facility?

No, the miles would be reported on tab 4, “Other Districts.”

68. We have a local group that reimburses for athletics. Do I have to claim that revenue since it is a non-reimbursable bus trip?

All revenue that you take in for transportation should be reflected on the claim. It will be recorded as non-reimbursable revenue, Line 19c.

69. Please review the actual forms that are completed at the school level to show how the data is gathered for the claim.

Some tools that are used to help complete the claim are the Estimated Claim Reimbursement Worksheet, Mileage - Cost Allocation Worksheet, Resident Pupils Transported Worksheet, and the Reimbursable Curriculum Field Trips Worksheet.

70. Our school bus lease has been coming out of Fund 40, Function 2550, Object Code 551, which our school auditor told us to use. Is this the correct allocation?

The school bus lease payments should come out of the following accounts:

Lease Interest Payment	Fund 40, Function 5200, Object 600 (40-5200-600)
Lease Principal Payment	Fund 40, Function 5300, Object 600 (40-5300-600)

These payments do NOT get put on your transportation claim as a direct cost. They should already be in the Depreciation Schedule and will populate on Line 17, Allowable Depreciation of the claim.

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71. Our district pays half of a transportation bill to another district for a homeless child. Who gets to claim that?

A district that pays half of the transportation bill for a homeless child to another district would report that on Line 14f as Payments to Other Districts. All costs would be allocated to regular transportation, unless the child was homeless and had an IEP coded 25 for special education transportation services in the Funding and Child Tracking System.

72. Our bus garage roof was damaged during a storm. We had to install a new roof, but the cost was covered by insurance except for our deductible (\$1,000). Do I add this as an asset? The cost of new roof was \$19,000.

The repair costs for an item that is damaged should not be included on the Transportation Depreciation Schedule if the cost of the repair is covered by insurance proceeds. 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(c) – (Other Revenue).

73. We do not transport students to a vocational program; however, we do have curriculum-related vocational field trips within our own vocational programs. Can we claim these trips?

Yes. These field trips are reimbursable. However, 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.

74. Are bus passes purchased through the mass transit system claimable?

Yes. Bus passes purchased through the mass transit system would be claimable as regular costs on Line 14e (Payments to Public Transit Carriers).

75. How would you allocate a depreciation for additions to a bus garage? Would the depreciation time change with the improvements?

Additions to a bus garage or any other building and site improvement used solely for pupil transportation would be depreciated as Code S (5 percent per year). This expense must be charged to the Operations and Maintenance (O&M) Fund to be eligible for reimbursement on the Pupil Transportation Claim.

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76. What is the formula for the superintendent's salary when some of the duties include managing transportation?

Allowable expenditures shall be prorated based on the ratio of the total transportation fund expenditures to the district's total expenditures of all funds using the most recent AFR (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).

However, 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. This also applies to contractual districts who charge salaries and benefits.

77. We share bus service with neighboring district. We pay that district a prorated share for bus garage maintenance items. Where do we report that? Is it reimbursable?

Shared services are reimbursable and reported on Line 16b (O&M Fund Expenditures). Costs should be allocated based on the miles reported.

78. Can a repair cost of a purchase/lease bus for \$2,500 or more be paid out of Capital Outlay?

Yes. Any item that has a principal cost of \$2,500 or more and a useful life of more than a year should be charged to Capital Outlay and reported on the Depreciation Schedule.

79. We are remodeling the transportation office. Does that qualify as a building expense and at what dollar amount?

Remodeling the transportation office or any other building and site improvement used solely for pupil transportation would be depreciated as Code S (5 percent per year) if the repair was \$2,500 or more. This expense must be charged to the O&M Fund to be eligible for reimbursement on the Pupil Transportation Claim.

80. Do we include revenue from parents for extracurricular transportation?

All revenue received for transportation should be reflected on the claim. Revenue from parents or local groups received for extracurricular transportation will be recorded as non-reimbursable revenue on Line 19b or 19c depending on who the district received it from.

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81. Would revenue from the Regional Office of Education for the 21st Century Grant (after-school program) go into Other Revenue instead of offsetting the expenditures?

Grants such as 21st century should be reported as Other Revenue on Line 19c. (All grant money received for Pupil Transportation needs to be recorded on Line 19c.)

82. Can a garage that was paid for with Fund 60 dollars be claimed on the Depreciation Schedule?

Yes. A garage that was paid out of Fund 60 can be claimed on the Depreciation Schedule. Any building and site improvement used solely for pupil transportation would be depreciated as Code S (5 percent per year). This expense can be charged to the Capital Projects or O&M Fund to be eligible for reimbursement on the Pupil Transportation Claim.

83. How long do I depreciate a repair of a bus over \$2,500? Is it just for the remainder of the depreciation for the bus that I purchased?

The bus would be depreciated as Code R (33.33 percent per year). Each item of **equipment** having a principal cost of **\$2,500 or more and a useful life of more than one year** 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.

84. How is local wealth calculated for regular transportation reimbursement?

Local wealth is determined by using the General State Aid Equalized Assessed Valuation times the qualifying tax rate depending on the type of district.

Elementary	.05%
High School	.06%
Unit	.07%

85. Are the transportation assets only for leased vehicles?

No. Transportation assets can also be purchased assets as well as leased assets.

86. What is the useful life of a bus? Is five years the "fixed" life for a new bus?

The useful life of a bus is five years. You can depreciate a bus for five years or 20 percent per year -- principal cost minus interest and finance charges.

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87. Are improvements to transportation facilities paid out of Fund 20 subject to depreciation?

Any building and site improvement costing \$2,500 or more and used solely for pupil transportation would be depreciated as Code S (5 percent per year). This expense must be charged to the O&M Fund to be eligible for reimbursement on the Pupil Transportation Claim.

88. Are monitors on a special education route non-reimbursable?

No. Special education monitors who are assisting a pupil with an IEP coded 25 for transportation services on the Funding and Child Tracking System are considered reimbursable. Only the time the monitor spends on the bus is considered a reimbursable expense.

89. Which line would you enter regular education homeless students who are being transported but live less than 1.5 miles from school?

You would report the pupils in Line 1a, as you are required to transport homeless students per Statute 105 ILCS 45/1-1.

90. How do I account for pre-K students who ride one way on a regular route and one way on an exclusive pre-K route?

Regular education pre-K students are to be counted in Line 3a for pupil head count. They would not be counted as part of the pupil head count when they ride home on an exclusive pre-K route. However, the miles for this exclusive pre-K route would be considered non-reimbursable.

91. How do we arrive at the costs reported in Lines 16a and b? How do we allocate these costs just for transportation? Do you allocate costs based on square footage?

Pupil transportation-related building, land, and building maintenance costs should be charged to the Education Fund and the O&M Fund (per the correct line, 16a or 16b) that are directly related to the pupil transportation program. Here 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-

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- 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 Marshall 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.

Use the following formula when district/joint agreement records cannot substantiate the portion of the costs applicable to pupil transportation services in order 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 and O&M Fund if claimed for reimbursement (excluding capital outlay).
3. Allocate expenditures in accordance with the example stated above.

92. How are the numbers for 5a-5c calculated on the Pupil Transportation Claim?

Line 5a

(# of Pupils reported in Line 1a + # of Pupils Reported in Line 2a + # of Pupils reported in Line 3a)
 x Total # of attendance days in Line 6 + # of field trip days reported in Line 4b.
Remember, the district must account for any pupils who were not enrolled to be transported any amount of days less than the total number of days reported in Line 6.

Line 5b

(# of Pupils reported in Line 1b + # of Pupils Reported in Line 2b + # of Pupils reported in Line 3b)
 x Total # of attendance days in Line 6.
Remember, the district must account for any pupils who were not enrolled to be transported any amount of days less than the total number of days reported in Line 6.

Line 5c

(# of Pupils reported in Line 1c + # of Pupils Reported in Line 2c + # of Pupils reported in Line 3c)
 x Total # of attendance days in Line 6.
Remember, the district must account for any pupils who were not enrolled to be transported any amount of days less than the total number of days reported in Line 6.

Line 5d

(# of Pupils reported in Line 1d + # of Pupils Reported in Line 2d + # of Pupils reported in Line 3d)
 x Total # of attendance days in Line 6.
Remember, the district must account for any pupils who were not enrolled to be transported any amount of days less than the total number of days reported in Line 6.

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93. How would you claim funds that you are paying another district to transport homeless pupils?

It would be reported on Line 14f (Payments to Other Districts) and the costs would be allocated as 100 percent regular transportation.

94. Can you tell us what the Other Revenue includes?

Other Revenue includes, but is not limited to, pre-K, 21st Century, Title 1, Orphanage Claim.

You must report money you receive from any outside source to purchase a vehicle on Line 19c.

The money you receive if you trade your buses in every two or three years and get a payment back from the bus dealer for doing so should be reported on Line 19c.

95. Is all pre-K transportation considered non-reimbursable? Is it only reimbursable if the pupil has an IEP coded 25 for transportation services? What if one or two of the students on the entire pre-K route have it in their IEP? Do I only account for the mileage from school to home?

No. Regular education pre-K students who reside 1.5 miles or more who are enrolled to be transported on a regular route are eligible for reimbursement. If only one or two of the students have an IEP on the route, the miles would be prorated based on the ratio of regular education pre-K students to special education pre-K students. All mileage should be accounted for to and from school.

96. From what fund do we pay drivers education expenses?

Drivers ed expenditures are not eligible for pupil transportation. All drivers education expenditures should be paid out Fund 10.

97. Can the appropriate percentage of the cost of your technology expenditures be included in expenditures if they are expended out of the Education Fund (Fund 10)?

Any technology expenditures can be claimed on the transportation claim if they are expended out of Fund 40. Technology expenditures expended out of Fund 10 are not eligible expenditures on the transportation claim.

98. Are costs we put on Depreciation Schedule to be included in Direct Cost Expenditures?

No. Any cost that is reported on the Depreciation Schedule should not be reported in Direct Costs.

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99. How would you categorize using a cab company as transportation for a special education or regular education student?

Cab companies are designated as a contractor; the district would report the miles based on the type of transportation services provided.

100. The district's vocational center will ask our drivers to take students on a field trip. They pay the district with a check for these miles. Do I include those miles in vocational field trip or are they non-reimbursable?

Expenditures for field trips for which any part of the transportation cost is paid for by students, parents, or any other entity are considered non-reimbursable.

101. Where would a prior year reimbursement from a school district for homeless transportation be entered?

It would be reported on Line 19a (Payments from Other Districts) and the costs would be allocated as 100 percent regular transportation.

102. It is my understanding that special education cooperatives who have only one fund -- the Education Fund (Fund 10) can pay salaries and benefits for transportation out of Function 2550. Is this correct?

Yes. Special education cooperatives that provide transportation may claim salary and benefit expenses when paid out of Fund 10, Function 2550.

103. We have a bus that transports vocational and alternative education students to the same place. Where do I claim those miles?

The miles would be prorated based on the percentage of pupils on the bus. The alternative education students would be considered regular education miles and vocational students would be considered vocational miles.

104. Are crossing guards an allowable cost for reimbursement?

No. Expenditures for crossing guards are considered non-reimbursable and should be paid out of the Education Fund.

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105. Where does the expense and revenue get reported on the claim if we pay a contractor for a field trip and then are reimbursed by the parents?

Expenditures for field trips for which any part of the transportation cost is paid for by students, parents, or any other entity are considered non-reimbursable. Revenue that you take in for transportation will need to be reflected on the claim. It will be recorded as non-reimbursable revenue.

106. Does agriculture count as vocational?

Yes. Agriculture does count for both vocational head count and vocational miles.

107. What is the correct accounting if the drivers education car is sometimes also used to transport students?

The district would only report the miles for the type of service that is provided and reimbursable.

108. When the principal amount on a lease payment varies (lessens) each year, is it possible to lose a portion of this principal because the final payment is in Year 6?

Lease payments for vehicles are only for five years, so the sixth year of the lease should be charged to Line 14h (Other) for the remaining balance of the lease.

109. I have had two auditors tell me two different things. We used to claim the whole 40 percent of the transportation director's salary charged to Fund 40. Then another auditor came in and said we could only charge 4 percent of the 40 percent because our transportation expenses are only 4 percent of the total expenses. Which is correct?

Allowable expenditures shall be prorated based on the ratio of the total transportation fund expenditures to the district's total expenditures of all funds using the most recent Annual Financial Report (AFR). (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).

However, 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. This also applies to contractual districts that charge salaries and benefits.

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110. Can I claim the Illinois Municipal Retirement Fund (IMRF) payments made for our driver who transports only special education students in Fund 50?

No. Expenditures paid by the employer for premiums for IMRF (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 are considered non-reimbursable and should not be claimed.

111. How and where are pre-K field trips entered when paid with pre-K funds in Fund 10?

Pre-K field trips should be paid out of Fund 40. Revenue and mileage should both be reported as non-reimbursable.

112. Is there a contact number or person with the Illinois Department of Transportation (IDOT) to call to have hazardous routes looked out again?

Contact information is listed on the form when you are conducting a study to determine whether a serious safety hazard exists.

113. What if a bus is no longer in use and is still in the district's possession. Do we keep the bus on our Depreciation Schedule?

The bus will remain on the Depreciation Schedule until the district no longer holds the title.

114. Can we enter a major capital expenditure, such as a bus garage, that the district pays for out of Fund 60 Capital Projects as a capital asset?

Building and site improvements costing \$2,500 or more applied to the building or property used solely for pupil transportation should be reported as Code S or 5 percent per year. This expenditure must be charged to the O&M Fund to be included on the transportation claim.

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