

# PUPIL TRANSPORTATION REIMBURSEMENT CLAIM INSTRUCTIONS

**2017-18 SCHOOL YEAR  
(PAYABLE IN FISCAL YEAR 2019)**

(Revised June 2018)



This is a compilation of procedures and instructions,  
supported by rules and regulations, to assist Local  
Education Agencies in reporting and claiming  
reimbursement for pupil transportation

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## GENERAL INSTRUCTIONS

**Please read the instructions carefully before completing the electronic Pupil Transportation Reimbursement Claim through the Pupil Transportation Claim Reimbursement System (PTCRS) for the 2017-18 School Year (payable in FY 2019).**

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

**There are no provisions in the School Code for granting extensions beyond the statutory due date; therefore, ALL claims must be received on or before August 15, 2018, at the Illinois State Board of Education. The submit button on the review and submit screen will be removed at 12:01 a.m. on August 16, 2018.**

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

- A copy of the 2000-01 intergovernmental agreement with a public transit carrier, if claiming public transit expenditures on Line 14e – (Payments-Public Transit Carriers) of the claim per Public Act 93-663, effective February 17, 2004.
- A copy of the itemization of each expense reported on Line 14h – (Other) when this line is completed on the Pupil Transportation Reimbursement Claim.
- A copy of the itemization of each revenue source reported on Line 19(c) – (Other Revenue) when this line is completed on the Pupil Transportation Reimbursement Claim.
- A copy of the Resident Pupils Transported Worksheet (Excel format in PTCRS) or a similar district-designed database containing this same information. The Resident Pupils Transported Worksheet in the Excel format is not automatically saved in PTCRS. The user must save and/or print a copy before clearing the screen or the data entered will be lost.
- A copy of the Regular Pupil Transportation Reimbursable Field Trips Worksheet (Adobe PDF in PTCRS) or a similar district-designed database containing this same information. The Resident Pupils Transported Worksheet in the Adobe PDF format is not automatically saved in PTCRS. The user must save and/or print a copy before clearing the screen or the data entered will be lost.
- Article 5/29-3 requires the school board to annually review all serious safety hazards approved by the Illinois Department of Transportation to verify that the hazardous conditions remain unchanged. **Public Act 94-0439 requires the school board to annually review the hazardous conditions, but no longer requires the school board to send a copy of the resolution to the State Superintendent of Education. However, those resolutions should remain on file in the district for audit purposes.**
- Documentation of the pupil transportation vehicle miles transported.

- Detailed General Ledgers, invoices, revenue, payroll details, job descriptions, and contracts.
- Copies of vehicle lease/purchase agreements.
- Annual Financial Report (AFR).

### **Statutory Dates for Transportation Claim Payments**

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

September 30  
December 30  
March 30  
June 20

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

School Code Statute – [Article 29 Transportation](#)

Transportation Rules – [23 Ill. Admin. Part 120](#)

Questions regarding claim completion should be directed to the Division of Funding and Disbursements at (217) 782-5256.

## INSTRUCTIONS FOR COMPLETING THE ELECTRONIC PUPIL TRANSPORTATION REIMBURSEMENT CLAIM

**IMPORTANT:** The Resident Pupils Transported Excel Work Sheet (see Appendix A) or a similar district-designed database containing the same information must be completed before Lines 1a-1c, Lines 2a-2c, Lines 3a-3c, and Lines 5a-5c on the Pupil Head Count webpage of the Pupil Transportation Reimbursement Claim are completed.

All entries on the Pupil Transportation Reimbursement Claim must be in whole numbers only.

### REGULAR PUPIL TRANSPORTATION-REGULAR SCHOOL TERM ONLY

**Line 1 - Number of public school K-12 regular education pupils enrolled to be transported on a *REGULAR ROUTE* during the regular school term. These numbers should include students who were assigned to a regular bus route for either the entire regular school term or a portion of the regular school term.**

- 1(a)** Enter the actual head count of all K-12 regular education public school pupils enrolled for transportation services residing 1.5 miles or more from their assigned attendance center and assigned to a regular route (see definition in Appendix C) at any time during the regular school term. *Students that are defined as homeless or regular education youth in care should be added to this line.*

The source for Line 1(a) is the total from Column 2 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 1(b)** Enter the actual head count of all K-12 regular education public school pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center **WITHOUT** an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 1(b) is the total from Column 3 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 1(c)** Enter the actual head count of all K-12 regular education public school pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center **WITH** an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 1(c) is the total from Column 4 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 1(d)** Total number of public school K-12 regular education pupils enrolled for transportation services and on a regular route. PTCRS automatically calculates the total for this field. This total is the sum of Lines 1(a), 1(b), and 1(c).

**Line 2 - Number of nonpublic School K-12 regular education pupils enrolled to be transported on a *REGULAR ROUTE* during the regular school term. This number should include nonpublic K-12 students who were assigned to a regular bus route for either the entire regular school term or a portion of the regular school term.**

- 2(a)** Enter the actual head count of all nonpublic K-12 regular education pupils enrolled for transportation services residing 1.5 miles or more from their assigned attendance center and assigned to a regular route (see definition in Appendix C) at any time during the regular school term.

The source for Line 2(a) is the total from Column 5 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 2(b)** Enter the actual head count of all nonpublic K-12 regular education pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center **WITHOUT** an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 2(b) is the total from Column 6 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 2(c)** Enter the actual head count of all nonpublic K-12 regular education pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center **WITH** an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 2(c) is the total from Column 7 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 2(d)** Total number of nonpublic K-12 regular education pupils enrolled for transportation services and on a regular route. PTCRS automatically calculates the total for this field. This total is the sum of Lines 2(a), 2(b), and 2(c).

**Line 3 - Number of prekindergarten regular education pupils enrolled to be transported on a REGULAR ROUTE (NOT on an exclusive prekindergarten route) during the regular school term. This number should include regular education prekindergarten students who were assigned to a regular bus route for either the entire regular school term or a portion of the regular school term.**

- 3(a)** Enter the actual head count of all prekindergarten regular education pupils enrolled for transportation services residing 1.5 miles or more from their assigned attendance center and assigned to a regular route (see definition in Appendix C) at any time during the regular school term.

The source for Line 3(a) is the total from Column 8 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 3(b)** Enter the actual headcount of all prekindergarten regular education pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITHOUT an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 3(b) is the total from Column 9 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 3(c)** Enter the actual headcount of all prekindergarten regular education pupils enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITH an approved serious safety hazard and assigned to a regular route at any time during the regular school term.

The source for Line 3(c) is the total from Column 10 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 3(d)** Total number of prekindergarten regular education pupils enrolled for transportation services on a regular route (not an exclusive prekindergarten route). PTCRS automatically calculates the total for this field. This total is the sum of Lines 3(a), 3(b), and 3(c).

- 3(e)** Enter the actual headcount of prekindergarten regular education pupils enrolled for transportation services that are NOT REPORTED ON LINE 3(d). Prekindergarten pupils reported here are assigned to an exclusive prekindergarten route,

- 3(f)** Total number of prekindergarten regular education pupils enrolled for transportation services. PTCRS automatically calculates the total for this field. This total is the sum of Lines 3(d) and 3(e).

**Line 4 - Number of all regular education K-12 pupils who are transported on reimbursable curriculum-related field trips but who are NOT enrolled to be transported on a regular route.**

- 4(a)** Enter the actual head count of regular education K-12 pupils who are not enrolled for transportation services on a regular route to and from school, but who are transported for a reimbursable curriculum-related field trip (see criteria in Appendix B) during the regular school term.

The source for Line 4(a) is the total from Column 1 of the Regular Pupil Transportation Reimbursable Curriculum-Related Field Trips Worksheet or a similar district-designed database containing the same information.

- 4(b)** Enter the total number of days of all K-12 pupils not enrolled for transportation services on a regular route transported on a reimbursable curriculum related field trip as reported on Line 4a.

The source for Line 4(b) is the total of Column 6 located on the Regular Pupil Transportation Reimbursable Curriculum-Related Field Trips Worksheet or a similar district-designed database containing the same information.

**Line 5 - Total number of days prekindergarten-12 pupils are enrolled to be transported.**

(Regular Route-Not Exclusive)

This number is composed of the total number of days that each pupil is enrolled to receive regular transportation and assigned to a non-exclusive regular route (see definition in Appendix C), multiplied by the number of student attendance days on the official public school calendar (Line 6).

**NOTE:** If the student is enrolled for the entire school year, report the total number of school attendance days as days transported, regardless of the number of days the student actually rides the bus. If the student is enrolled for only a portion of the school year, report the actual number of days transported.

Lines 5a-5d should reflect the actual values from the Resident Pupils Transported Worksheet – Columns 12 – 14.

- 5(a) Total number of days for prekindergarten-12 pupils residing 1.5 miles or more from school plus reimbursable field trip days.**  
((line 1a + line 2a + line 3a) \* line 6) + line 4b)) **MAXIMUM NUMBER OF DAYS**

The source for Line 5(a) is the total from Column 11 (Days Enrolled) of the Resident Pupils Transported Worksheet and the total from Column 6 (Total Days Transported) of the Regular Pupil Transportation Reimbursable Curriculum-Related Field Trips Worksheet or a similar district-designed database containing the same information.



- 5(b) Total number of days for prekindergarten-12 pupils residing less than 1.5 miles from school WITHOUT an approved serious safety hazard.**  
((line 1b + line 2b + line 3b) \* line 6) **MAXIMUM NUMBER OF DAYS**

The source for Line 5(b) is the total from Column 12 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

- 5(c) Total number of days for prekindergarten-12 pupils residing less than 1.5 miles from school WITH an approved serious safety hazard.**  
((line 1c + line 2c + line 3c) \* line 6) **MAXIMUM NUMBER OF DAYS**

The source for Line 5(c) is the total from Column 13 of the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

**NOTE:** Per Public Act 096-1264, effective January 1, 2011, transportation of regular education prekindergarten pupils who are transported at the same time as other eligible K–12 pupils is reimbursable.

**IMPORTANT:** Do not include enrollment days for prekindergarten pupils who ride an exclusive prekindergarten route. The source for this information is the total of Column 8 – prekindergarten Pupils on a Regular Route located on the Resident Pupils Transported Worksheet or a similar district-designed database containing the same information.

**Line 6 - Number of Student Attendance Days on the school calendar.**

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

**Line 7 - Average number of prekindergarten-12 regular transportation pupils transported per year.**

- 7(a)** Average number of prekindergarten–12 pupils enrolled for transportation services residing 1.5 miles or more from school plus reimbursable field trip pupils. PTCRS automatically calculates the total for this field. This total is derived by dividing line 5(a) by line 6.
- 7(b)** Average number of prekindergarten–12 pupils enrolled for transportation services residing less than 1.5 miles from school WITHOUT an approved serious safety hazard. PTCRS automatically calculates the total for this field. This total is derived by dividing line 5(b) by line 6.
- 7(c)** Average number of prekindergarten–12 pupils enrolled for transportation services residing less than 1.5 miles from school WITH an approved serious safety hazard. PTCRS automatically calculates the total for this field. This total is derived by dividing line 5(c) by line 6.
- 7(d)** Total average number of prekindergarten–12 pupils enrolled for transportation services. PTCRS automatically calculates the total for this field. This total is the sum of lines 7(a), 7(b) and 7(c).

## VOCATIONAL TRANSPORTATION-REGULAR SCHOOL TERM ONLY

### Line 8 - Number of vocational pupils enrolled to be transported. (Regular School Term Only)

Enter the actual head count of Vocational Education pupils enrolled for transportation to a vocational/career education program, such as an area vocational/career center, a district-operated or another district's vocational/career program, and/or to a work site during the school day for the regular school term.

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

## SPECIAL EDUCATION TRANSPORTATION

### Line 9 - Number of prekindergarten-12 special education pupils to be transported on a special education route during the regular and summer school terms.

Enter the actual head count of all prekindergarten-12 special education pupils enrolled for transportation during the regular and/or summer school terms due to their disability or the location of their special education program. Only pupils, including prekindergarten, with an Individualized Education Program (IEP) with special transportation approved as a related service on the IEP Student Tracking and Reporting System (I-STAR) should be included.

## REGULAR MILEAGE

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

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

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

In addition to the normal daily route miles, include:

- The total number of miles driven for early morning routes;
- Shuttle miles between assigned attendance centers during the school day (including transportation of less than 1½1.5 miles for vocational students between attendance centers, a building, or other trade-skill-development sites);
- “Late runs” to transport eligible students who are required for disciplinary reasons to serve a detention period either before or after the school day unless the student’s parent or guardian have agreed to provide the transportation necessary for the student to serve the detention period (23 Ill. Adm. Code, Section 120.20(a));
- The total number of miles driven to transport students following voluntary, extracurricular, and/or co-curricular activities, including sport practices, club meetings, drama rehearsals, or choral and band practices, where such activities are scheduled immediately 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 (23 Ill. Admin Code, Section 120.30(a)(5)); and
- Miles driven to repair buses on the road and pick up parts for district-owned pupil transportation vehicles and to take school buses to and from inspection lanes.

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

**IMPORTANT:** 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 the Vehicle Code. **THIS INCLUDES TAXI CAB DRIVERS.**

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

Also enter miles driven using the Multifunction School Activity Bus for only pupils in grades 9 – 12 when used for curriculum-related activities (not allowed for home to school and school to home trips).

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

## VOCATIONAL, SPECIAL EDUCATION, & NON-REIMBURSABLE MILEAGE

### **Line 11 - Total vocational transportation miles to and from School.** (Regular School Term Only)

Column A Enter the total number of miles driven to transport vocational pupils 1.5 miles or more during the school day from the assigned attendance center to vocational/career education programs located at an area vocational/career center, another school district, a building, or other trades-skills-development site.

Mileage for vocational pupils who are transported less than 1.5 miles between attendance centers, a building, or other trade-skill-development sites should be reported under Regular Transportation Line 10 Column A. Do not include reimbursable vocational education curriculum-related field trip mileage.

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

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

### **Line 12 - Total special education miles to and from school.** (Regular and Summer Terms)

Column A Enter the total number of miles driven to transport prekindergarten–12 special education students for the regular and/or summer terms who require special transportation as defined in their IEP and approved as a related service on I-STAR. Do not include reimbursable special education curriculum-related field trip mileage.

Column B Enter the total number of miles driven to transport prekindergarten–12 special education students who require special transportation as defined in their IEP and approved as a related service on I-STAR for special education curriculum-related field trips.

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

**Line 13 - Total non-reimbursable miles.** (Regular and Summer Terms)

**Column A    Non-curriculum-related field trips and all other non-reimbursable transportation services**

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

**Column B    Prekindergarten** (Exclusive Routes)

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

**ALLOCATION OF COSTS**

**IMPORTANT:** To assist in allocating transportation costs, please refer to the Pupil Transportation Mileage & Cost Allocation Worksheet and Instructions located on the homepage of the Local Education Agency (LEA) in the Pupil Transportation Claim Reimbursement System under “Worksheets.”

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

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

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

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

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

**ALLOCATE EXPENDITURES ACCORDING TO MILES TRAVELED EXAMPLES:**

**Example #1:**

Line 10, Columns A and B	10,000 miles	50% (Regular Ed Miles)
Line 11, Columns A and B	4,000 miles	20% (Vocational Ed Miles)
Line 12, Columns A and B	4,000 miles	20% (Special Ed Miles)
Line 13	<u>2,000 miles</u>	<u>10% (Non-reimbursable Miles)</u>
<b>Total miles driven</b>	<b>20,000 miles</b>	<b>100%</b>

**Example #2:**

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

<b>Contractor</b>	<b>Total Paid to Contractor</b>
Steel Town Contractor	\$328,942
Bettis Bus Company (Special Education Only)	\$12,389

**Mileage and Allocation Percentage**

<b>Contractor</b>	<b>Regular</b>	<b>Vocational</b>	<b>Sp Ed</b>	<b>Non-Reimb</b>	<b>Total</b>
Steel Town	181,576	18,190	107,268	21,908	328,942
Allocation %	55.20%	5.53%	32.61%	6.66%	100%
Bettis Bus			12,389		
Allocation %			100%		100%

**Allocation of Expenditures**

<b>Contractor</b>	<b>Regular</b>	<b>Vocational</b>	<b>Sp Ed</b>	<b>Non-Reimb</b>	<b>Total</b>
Steel Town	\$181,576	\$18,190	\$107,268	\$21,908	\$328,942
Bettis Bus			\$12,389		\$12,389
Total	\$181,576	\$18,190	\$119,657	\$21,908	\$341,331

**Example #3:**

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

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

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

## EXPENDITURES

All reimbursable direct operating costs must be paid from the Transportation Fund (Fund 40) of a school district, except for expenditures required to be paid from the Operations and Maintenance Fund. All reimbursable direct operating costs must be paid from Function 2550 of a Special Education Cooperative and/or Vocational Center.

If a grant expense is reported in another fund other than Fund 40, the expenditures reported in that fund must be offset on Line 19c – (Other Revenue) when filing your transportation claim, according to the AFR. In the example below, the district has a Title I grant with expenditures in Fund 10, Function 2550 in the amount of \$10,000. The transportation claim reflects \$50,000 in total expenditures (Line 15) under Regular Transportation. In order to compute the claim correctly, the district must offset the amount of \$10,000 as revenue on the transportation claim, which results in a net amount of \$40,000 in total expenditures for Regular Transportation.

### Expenditures

Education Fund - 10	Function - 2550
Title I Grant	\$10,000

		Regular Transportation
Line 15	Subtotal Transportation Fund Expenditures	\$50,000
Line 19(c)	Other Revenue	\$10,000
	Net Expenditures	\$40,000

Districts maintaining their accounting records on a cash basis and filing their AFR on a cash basis must complete the Pupil Transportation Claim on a cash basis.

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

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

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



## **Housing Assistance and Homeless Prevention**

**Per Public Act 100-0332 effective August 25, 2017**, transportation reimbursement in Section 29-5 was amended to allow for housing assistance and homeless prevention expenditures as prescribed under Sections 1-17 and 1-18 of the Education for Homeless Children Act. However, eligible expenditures shall not be in excess of the school district's actual costs of providing transportation services and are not claimed in another state or federal grant that permits those costs to a parent, a legal guardian, any other person who enrolled a pupil, or a homeless assistance agency that is part of the Federal McKinney-Vento Homeless Assistance Act's continuum of care for the area in which the district is located.

## **Department of Children and Family Services – General Education Youth In Care**

In December 2015, Congress passed the Every Student Succeeds Act, which reauthorized the Elementary and Secondary Education Act of 1965 (ESEA) and instituted new protections for children in foster care. These provisions took effect on December 10, 2016, and complement those in the Fostering Connections Act and require State Education Agencies (e.g., ISBE) and LEAs (e.g., districts) to work with child welfare agencies (e.g., Department of Children and Family Services [DCFS]) to ensure the educational stability of children in foster care. Please review the detailed guidance from USDE at <https://www.isbe.net/Documents/edhhsfostercarenonregulatorguide.pdf>.

Districts must implement the Title I educational stability requirements for children in foster care, including ensuring that:

- A child in foster care remains in his or her school of origin, unless it is determined that remaining in the school of origin is not in that child's best interest;
- If it is not in the child's best interest to stay in his or her school of origin, the child is immediately enrolled in the new school even if the child is unable to produce records normally required for enrollment; and
- That the new (enrolling) school immediately contacts the school of origin to obtain relevant academic and other records. (ESEA section 1111(g)(1)(E)(i)-(iii))

Some children in foster care will need transportation to remain in their school of origin when it is in their best interest. Transportation costs should not be considered when determining the child's best interest to remain in his/her school of origin. To facilitate transportation for these children, districts must ensure (in collaboration with ISBE and DCFS) that transportation for children in foster care is provided, arranged, and funded.

Beginning with the 2017-18 school year, districts that incur additional transportation costs for transporting a DCFS youth in care student to their school of origin will be reimbursed 50 percent of their actual costs by DCFS. The other 50 percent is claimable as Regular Transportation expenditures.

Some other possible funding options available before including expenditures on the Pupil Transportation Claim are:

- **Title I** (but funds reserved for comparable services for homeless children and youth may **not** be used for transportation);
- If the student has an **IEP** that includes provisions for specialized transportation, transportation must be provided for prekindergarten–grade 12 special education students enrolled for the regular and/or summer terms who require special transportation as defined in their IEP and approved as a related service on I-Star. DCFS special education youth in care transportation costs are reimbursed at 100 percent and claimed separately via the Special Education Individual Orphanage claim.

**NOTE:** Both Housing Assistance and Homeless Prevention and Youth in Care Excess costs should be claimed on **Line 14(h)-(Other)** under Direct Cost on the Pupil Transportation Claim.

### **Line 14 - Direct Costs**

Direct Costs (Lines 14a through 14h) must be paid from Fund 40 - Transportation.

### **Line 14a - Salaries**

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

1. School bus drivers;
2. School bus maintenance personnel;
3. Chief mechanic;
4. Special education attendants or aides for the portion of the time they assist special education pupils, as required per the IEP and for transit time only;
5. Transportation supervisory salary costs, including allowable benefits for district employee(s) whose job responsibilities is defined in 23 Ill. Adm. Code, Section 120.10. These personnel are employed by the LEA and are responsible for all of the following functions with respect to either the entire territory or a portion of the territory of the LEA:
  - a) Overall planning of the transportation program, including the development and presentation of recommendations to the board of education concerning contracting, leasing, and/or purchasing related to transportation services, and the preparation and establishment of procedures and policies related to crisis intervention, discipline, and general operation of the transportation service;
  - b) Total responsibility for the development of all transportation routes;
  - c) Monitoring and modification of the established transportation services, routes, and procedures to ensure an efficient, safe operational program (not to be confused with bus driver education);

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

**ONLY ONE SUPERVISORY SALARY CAN BE CLAIMED ON THE PUPIL TRANSPORTATION CLAIM**

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

Use the following formula to calculate the claimable portion of the district superintendent's or cooperative/joint agreement director's salary and benefits:

**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 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).

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

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

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

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

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

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

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

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

Refer to Appendix C for definitions of claimable transportation personnel categories.

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

### **Line 14b - Employee Benefits**

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

1. Health insurance;
2. Life insurance;
3. Dental insurance;
4. Vision insurance;

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

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

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

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

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

1. Payments made to other agencies for computerized bus scheduling, to companies for the purchase of computer software used to establish school bus routes, global positioning system (GPS) software and hardware in various forms used in bus routing applications as well as student tracking for safety. Specifically, application programs for parents to track their student's pick up and drop off times/locations; arrival times of buses; tracking student attendance who are present on the bus in case of emergency, and to companies for maps that identify vehicular traffic hazards (23 Ill. Adm. Code, Section 120.50(5));
2. Cost of converting school bus gasoline engines to more fuel efficient engines or to engines that use alternate energy sources;
3. Expenditures (according to a school district's written travel reimbursement policies) for travel to workshops or meetings conducted by the regional superintendent or the State Superintendent of Education designed to improve the driving skills of school bus drivers or to other training programs that are for the enhancement of skills necessary to operate vehicles safely, manage student behavior, or address specific student needs (excluding competitions);
4. Also, insert expenditures for mechanics' mileage to repair buses on the road and pick up parts for district-owned pupil transportation vehicles, if paid as a separate travel allowance;

5. Contractual maintenance services **not exceeding \$2,500 per service**, including materials, parts, supplies, and labor necessary for the operation of pupil transportation vehicles, with the exception of repairs/maintenance paid by insurance proceeds; if costs exceed \$2,500 per service, they should be listed on the Depreciation Schedule and not as a direct cost;
6. Payments for lease/rental agreements **not exceeding 30 days** for pupil transportation vehicles/equipment (if the lease/rental exceeds 30 days, the cost must be capitalized);
7. Payments for insurance (MUST BE PAID FROM FUND 40), license plates, and inspection fees pertaining to pupil transportation vehicles;
8. Security services;
9. Monthly fees for cellular phones for use on school transportation vehicles for emergency purposes only;
10. Communication repeater service used solely for pupil transportation;
11. Contractual laundry service for school bus drivers' or school bus mechanics' uniforms only when stated in the contract that the school district pays such service as compensation in lieu of salary;
12. Towing and wrecker fees (pupil transportation vehicles only);
13. Newspaper advertisement fees for bids on buses or vacancies for school bus drivers;
14. Printing expenditures for bus route schedules for pupil transportation to and from school;
15. Printing expenditures for bus passes or tickets used for identification of pupils to ride buses contracted through a bus company or city buses to and from school only when stated in the contract that the school district pays the contracted bus company or city bus company to transport their pupils free of charge. See requirements for contracting with mass transit carriers as stated in Article 625 ILCS 5/1-182(b) of the Illinois Motor Vehicle Code;
16. Fire extinguisher operational inspection fees;
17. Expenditures for items that enhance transportation safety **costing less than \$2,500, paid out of the Transportation Fund** and not funded by any other federal or state source of funding, including, but not limited to:
  - A) Federally approved child safety restraint systems;
  - B) Reflective tape;
  - C) Alarm/warning systems for child safety;
  - D) Cameras used on school buses specifically for security purposes
18. Tolls and parking expenses incurred for curriculum-related trips.

**NOTE: Bus lease payments should never be reported as a direct cost on line 14(c). Leased vehicles should always and only be reported on the Depreciation Schedule. Refer to the Electronic Depreciation Schedule Instructions for further guidance.**

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

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

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

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

2. Parents or legal guardians for transporting their own children when the district is required to provide free pupil transportation services (must have written documentation on file for audit purposes).

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

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

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

**NOTE:** All costs within a contract are subject to limitations as to what is reimbursable/allowable per the rules and instructions.

#### **Line 14e – Payments to Public Transit Carriers**

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

#### **Line 14f - Payments to Other Districts**

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

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

#### **Line 14g - Supplies**

Insert expenditures (costing less than \$2,500) for fuel (excluding federal motor-fuel excise tax), oil, tires, fire extinguishers, and other supplies necessary for the operation of pupil transportation vehicles. (See definition for Materials, Parts, and Supplies in Appendix C.) Expenditures of \$2,500 or more per item with a useful life of one year must be put on the Depreciation Schedule and can never be reported as a direct cost.

**NEW for 2017-18.** District purchased clothing for personnel connected to the operations of pupil transportation. Appropriate, school sponsored clothing must be in accordance with official board policy or written directive from district administration. Allowable clothing includes but is not limited to silk-screened or embroidered shirts, vests, jackets, hats/caps, helmets, arm bands, gloves, and other reflective clothing.

#### **Line 14h - Other**

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

#### **Line 15 - Subtotal Transportation Fund Expenditures**

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



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

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

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

1. Utilities for pupil transportation-related buildings;
2. Custodial supplies and services rendered to the pupil transportation-related buildings;
3. Insurance for pupil transportation-related building(s) (including insurance on the contents of the building) and/or site improvements that are directly related to pupil transportation services;
4. Security services provided by personnel for pupil transportation-related buildings or property where buses are serviced and/or stored;
5. Telephone charges related to pupil transportation services;
6. Supplies and materials with costs of less than \$2,500 used in repairs on the pupil transportation-related buildings or property;
7. Rental of property or buildings for the sole purpose of storing or maintaining transportation vehicles when leased for fewer 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.
10. Initial cost for bus garage(s) or pupil-transportation-related buildings that are purchased, leased, or leased/purchased.
11. New additions to an existing bus garage or pupil transportation related buildings.
12. Land/property used solely for parking or maintaining pupil transportation vehicles.

Use the following formula to allocate expenditures between the pupil transportation-related services and non-transportation-related services when district/joint agreement records cannot substantiate the portion of the costs applicable to pupil transportation 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 Funds if claimed for reimbursement (excluding capital outlay).
3. Allocate expenditures in accordance with the example stated above.

**Line 17 - Allowable Depreciation**

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

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

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

**Line 18 - Total Direct Costs**

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

**DEDUCTIONS**

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

**Line 19a - Payments from Other Districts**

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

**Line 19b -- Revenue from Parents** – Insert any revenue received from parents for transportation services from July 1 through June 30 of the current fiscal year.

1. Enter offsetting revenue received from parents for transportation costs for field trips. This should be claimed under the Non-reimbursable Transportation column.

2. Enter offsetting revenue received for transporting pupils less than 1½ miles without safety hazard approval. This should be claimed under the Non-reimbursable Transportation column

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

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

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

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

2. When insurance proceeds are received for items that are damaged and repaired, report the total cost of repairs on Line 14c – (Purchased Services) and report the total revenue received from the insurance proceeds on Line 19c – (Other Revenue). The depreciation for the damaged item remains the same. Enter proceeds from tort liability tax levy used for reimbursable transportation expenditures.
3. Enter proceeds from an independent contractor when the pupil transportation services are provided by that contractor and the district leases or sells vehicles, supplies, equipment, or facilities to the contractor.
4. Enter revenue received from student fees or private organizations under the Non-reimbursable column on the claim.
5. Enter offsetting amounts for direct operating cost expenditures such as, but not limited to, reimbursement from other federal and/or state programs (Special Education Orphanage, Title I, 21<sup>st</sup> Century, etc.).
6. Enter offsetting revenue received for regular education prekindergarten pupils (Early Childhood Block Grant). **NOTE:** When the pupils are transported on an exclusive prekindergarten route, the revenue for those pupils should be claimed under the Non-reimbursable Transportation column. However, when the pupils are transported on a route with other regular education pupils, the revenue should be allocated across the categories of transportation.

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

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

PTCRS automatically calculates this line.

## TOTAL DIRECT & INDIRECT COSTS

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

PTCRS automatically calculates this line.

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

PTCRS automatically calculates this line. Per 23 Ill. Adm. Code, Section 120.80, a school district that owns and operates its own transportation services shall receive reimbursement for indirect costs equivalent to 5 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 23 Ill. Adm. Code, Section 120.70 and payments to other LEAs or independent carriers.

**Line 23 – Total Costs** (Line 21 + Line 22)

PTCRS automatically calculates this line.

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

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

See **Appendix E** for further instructions on how to report regular education prekindergarten pupils on the Pupil Transportation Reimbursement Claim.

Enter the name of each K-12 public school pupil, K-12 nonpublic school pupil, and prekindergarten pupil who is assigned to a regular route (not an exclusive prekindergarten route) at any time during the regular term AND the total number of days each pupil is enrolled for pupil transportation services.

*Retain this worksheet in the district for audit purposes.*

\*\*\*\*\*

Enter one pupil per row:

**Column 1      Pupil’s Last Name, First Name, Middle Initial**

Insert the name of the pupil.

**Column 2      K-12 Public School Pupil Residing 1.5 Miles or More from Their Assigned Attendance Center**

Enter an “X” in this column if the public school pupil resides 1.5 miles or more from their assigned attendance center. After all pupils are recorded, this column total should be reported on Line 1(a) of the claim.

**Column 3      K-12 Public School Pupil Residing Less than 1.5 Miles from Their Assigned Attendance Center WITHOUT an Approved Serious Safety Hazard**

Enter an “X” in this column if the public school pupil resides less than 1.5 miles from their assigned attendance center WITHOUT an approved serious safety hazard. After all pupils are recorded, this column should be reported on Line 1(b) of the claim.

**Column 4 K-12 Public School Pupils Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an Approved Serious Safety Hazard**

Enter an “X” in this column if the public school pupil resides less than 1.5 miles from their assigned attendance center WITH an approved serious safety hazard. After all pupils are recorded, this column total should be reported on Line 1(c) of the claim.

**Column 5 K-12 Nonpublic School Pupils Residing More than 1.5 Miles from Their Assigned Attendance Center**

Enter an “X” in this column if the nonpublic school pupil resides more than 1.5 miles from their assigned attendance center. After all pupils are recorded, this column total should be reported on Line 2(a) of the claim.

**Column 6 K-12 Nonpublic School Pupils Residing Less than 1.5 Miles from Their Assigned Attendance Center WITHOUT an Approved Serious Safety Hazard**

Enter an “X” in this column if the nonpublic school pupil resides less than 1.5 miles from their assigned attendance center WITHOUT an approved serious safety hazard. After all pupils are recorded, this column total should be reported on Line 2(b) of the claim.

**Column 7 K-12 Nonpublic School Pupils Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an Approved Serious Safety Hazard**

Enter an “X” in this column if the nonpublic school pupil resides less than 1.5 miles from their assigned attendance center WITH an approved serious safety hazard. After all pupils are recorded, this column total should be reported on Line 2(c) of the claim.

**Column 8 Regular Prekindergarten Pupils (non-Exclusive Route) Residing 1.5 Miles or More from Their Assigned Attendance Center.**

Enter an “X” in this column if the regular education prekindergarten pupil resides 1.5 miles or more from their assigned attendance center. After all pupils are recorded, this column total should be reported on Line 3(a) of the claim.

**Column 9 Regular Prekindergarten Pupils (non-Exclusive Route) Residing Less than 1.5 Miles from Their Assigned Attendance Center without an Approved Serious Safety Hazard**

Enter an “X” in this column if the regular education prekindergarten pupil resides less than 1.5 miles from their assigned attendance center WITHOUT an approved serious safety hazard. After all pupils are recorded, this column total should be reported on line 3(b) of the claim.

**Column 10 Regular Prekindergarten Pupils (non-Exclusive Route) Residing Less than 1.5 Miles from Their Assigned Attendance Center with an Approved Serious Safety Hazard**

Enter an “X” in this column if the regular education prekindergarten pupil resides less than 1.5 miles from their assigned attendance center WITH an approved serious safety hazard. After all pupils are recorded, this column total should be reported on line 3(c) of the claim.

*All other regular education prekindergarten pupils enrolled to be transported not included above, should be reported on line 3(e). Do not enter the headcount on Line 3(a), 3(b), or 3(c) if the prekindergarten pupils are assigned to an EXCLUSIVE prekindergarten route.*

**Column 11 Days Enrolled for Pupils Transported 1.5 Miles or More**

Enter in this column the total number of days enrolled for any public, nonpublic, or prekindergarten (non-exclusive route) pupil who resides 1.5 miles or more from their assigned attendance center and is enrolled to receive regular pupil transportation services on a regular route. **NOTE:** If the regular education pupil is not enrolled for the entire school year, enter only the number of the actual enrollment days (i.e., assuming there are 174 school calendar days and the pupil enrolls in school on January 1, only enter 87 days in Column 11).

**NOTE: EXCLUDE** shuttling services to special education and/or vocational education attendance centers, but **INCLUDE** vocational shuttles less than 1.5 miles because they are counted as Regular Transportation.

After all pupils are recorded on this worksheet, the total from Column 11 should be summed with the total from Column 6 of the Reimbursable Curriculum-Related Field Trips Worksheet and entered on Line 5a (Days for prekindergarten – Grade 12 Pupils Residing 1.5 Miles or More) of the Pupil Transportation Reimbursement Claim Pupil Head Count webpage.

**Column 12 Days Enrolled for Pupils Transported Less than 1.5 Miles WITHOUT an Approved Serious Safety Hazard**

Enter in this column the total number of days enrolled for any public, nonpublic, or prekindergarten (non-exclusive route) pupil who resides less than 1.5 miles from their assigned attendance center WITHOUT an approved serious safety hazard and is enrolled to receive regular pupil transportation services on a regular route. **NOTE:** If the regular education pupil is not enrolled for the entire school year, enter only the number of the actual enrollment days (i.e., assuming there is 174 school calendar days and the pupil enrolls in school on January 1, only enter 87 days in Column 12).

**NOTE: EXCLUDE** shuttling services to special education and/or vocational education attendance centers, but **INCLUDE** vocational shuttles less than 1.5 miles because they are counted as Regular Transportation.

After all pupils are recorded, enter the total of Column 12 on Line 5b - Days for prekindergarten-12 Pupils Residing Less Than 1.5 Miles from School WITHOUT an Approved Serious Safety Hazard on the Pupil Transportation Reimbursement Claim Pupil Head Count Webpage.

**Column 13 Days Enrolled for Pupils Transported Less than 1.5 Miles WITH an Approved Serious Safety Hazard**

Enter in this column the total number of days enrolled for any public, nonpublic, or prekindergarten (non-exclusive route) pupil who resides less than 1.5 miles from their assigned attendance center WITH an approved Serious Safety Hazard was and is enrolled to receive regular pupil transportation services on a regular route. **NOTE:** If the regular education pupil is not enrolled for the entire school year, enter only the number of the actual enrollment days (i.e., assuming there is 174 school calendar days and the pupil enrolls in school on January 1, only enter 87 days in Column 13).

After all pupils are recorded, enter the total of Column 13 on Line 5c - Days for prekindergarten– 12 Pupils residing less than 1.5 Miles with an approved Serious Safety Hazard) on the Pupil Transportation Reimbursement Claim Pupil Head Count webpage.

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



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

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

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

**Pupil transportation services provided to take participants or spectators to or from athletic contests and/or academic contests are non-reimbursable (23 Ill. Adm. Code, Section 120.40(a)(1)).**

4. If parents, students or any organization pays for any part of the transportation costs, the field trip is considered an extracurricular trip. The mileage and expenditures for the extracurricular trip would be claimed as non-reimbursable transportation and the revenue should be reported on Line 19(c) – Other Revenue on the electronic Pupil Transportation Claim Reimbursement System;
5. If the district requires pupils to perform community service as part of the curriculum, the transportation of students to perform such community service within the district is reimbursable.

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

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

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

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

**NOTE:** The district may only claim pupils on this report:

1. Who are transported on a regular route less than 1.5 miles without an approved serious safety hazard or;
2. Who are not provided transportation to and from school.

*Retain this form in the district for audit purposes.*

\*\*\*\*\*

**Column 1                      Student Name**

Enter the name of the pupil transported.

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

**Columns 2, 3, 4, 5        Date of Field Trip(s)**

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

**Column 6                      Total Days Transported**

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

After all pupils are recorded, the total of this column is used in two places on the PTCRS Pupil Headcount Webpage:

- a. Enter the total of this column in line 4(b);
- b. Add the total of this column to the total column of Column 11 from the Resident Pupils Transported Worksheet and enter the grand total on Line 5(a)-Days for prekindergarten-12 pupils residing 1.5 miles or from school plus reimbursable field trip days.

## **DEFINITIONS (APPENDIX C)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Prekindergarten At-Risk Pupil** - See **Early Childhood (Prekindergarten) Student definition on previous page.**

**Prekindergarten Special Education Pupil** – See **Early Childhood Special Education definition on previous page.**

**Principal Cost or Capital Cost** –

- For purchased or leased/purchased vehicles, equipment, land, and/or buildings, the principal cost is the cash cost (list price less any discount, revenue from sale of district-owned item, and/or trade-in allowance) plus the prior year's un-depreciated balance of the traded/sold district-owned vehicle, equipment, land, or building, **excluding all finance charges whether explicit or implicit.**

- For **leased** vehicles, equipment, land, and/or buildings, the **principal cost** is the lesser of the fair market value of the vehicle, equipment, land, and/or building at the time of acquisition or the lease payment minus finance charges.
- Vehicles used for more than one program (e.g., driver's education, education administration) should have the principal cost reduced by the same percentage as the percentage of time the vehicle is used for purposes other than the Pupil Transportation Program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Uniform** - District purchased clothing for personnel connected to the operations of pupil transportation. Appropriate, school sponsored clothing must be in accordance with official board policy or written directive from district administration. Allowable clothing includes but is not limited to silk-screened or embroidered shirts, vests, jackets, hats/caps, helmets, arm bands, gloves, and other reflective clothing.

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

**Vocational Pupil Transportation** – Any pupil who is enrolled in a vocational training program and who is transported to an area vocational center, a building site for a district’s vocational program, or another district’s vocational program. Vocational pupil transportation is reimbursable when the distance is at least 1.5 miles from the primary attendance center.

## NON-REIMBURSABLE EXPENDITURES (APPENDIX D)

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

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

12. Expenditures for transportation services provided for pupils at times other than those encompassed by the regularly scheduled routes of the school district, including transportation for educational tours as defined in Section 10-22.29b of the School Code.
13. Expenditures for a CDL or any type of driver's license.
14. Expenditures for crossing guards. These expenditures should be charged to the Education Fund.
15. Expenditures for field trips for which any part of the transportation cost is paid for by students, parents, or any other entity.
16. Payment of aides, attendants, or monitors on transportation routes, other than personnel stipulated in the IEP of students with disabilities for transit time only.
17. Consultants, except pre-approved training consultants.
18. Snow removal equipment or services. Snow removal should be charged to the Operations and Maintenance Fund.
19. Transportation services provided for regular public and nonpublic pupils residing less than 1.5 miles from their assigned attendance center for which there is no safety hazard approval by the Department of Transportation.
20. Magazine subscriptions.
21. Association membership fees or dues.
22. Costs for removing fuel storage tanks unless they are being replaced as well.
23. Lease payments (should be listed on the Depreciation Schedule).



**REPORTING REGULAR EDUCATION  
PREKINDERGARTEN PUPILS  
(APPENDIX E)**

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

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

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

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

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

The route would be prorated as follows:

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

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

Enter the following on the claim form:

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

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

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

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

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

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

Regular Education Prekindergarten Pupils	7
Special Education Prekindergarten Pupils	<u>13</u>
<b>Total Riders Transported on this Route</b>	<b>20</b>

The route would be prorated as follows:

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

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

Enter the following on the claim form:

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

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

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

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