



Pupil Transportation Do's and Don'ts

**Avoiding common
claim reporting
errors**

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Topics to be discussed

- **Common Reporting Mistakes**
- **Reminders**
- **Depreciation Schedule**
- **Reimbursement**



Topics to be discussed (cont.)

- **Lines 4a & 4b - Field Trips**
- **Line 15 - Total Expenditures**
- **Funds from Other Sources**
- **Fall Housing Report**



Common Reporting Mistakes

- **Line 1 – Headcount of all K-12 Reg Ed public school pupils enrolled for transportation on a regular route during the regular school term.**
- **Line 2 – Headcount of all K-12 Reg Ed non-public school pupils enrolled for transportation on a regular route during the regular school term.**



Common Reporting Mistakes (cont.)

- Line 3 – Headcount of Reg Ed Pre-K pupils enrolled for transportation on a Nonexclusive regular route (e.g. student riding with sibling) during the regular school term.
- Line 3(e) – Headcount of ALL other Reg Ed Pre-K pupils enrolled for transportation not reported on Line 3d.
- Line 3(f) – Total headcount of ALL Reg Ed Pre-K pupils enrolled for transportation.

**IMPORTANT: DO NOT DUPLICATE
HEADCOUNT OF ANY PUPIL
REPORTED ON LINES 1 – 3.**



Common Reporting Mistakes (cont.)

- **Line 5(a) – Reflects the total enrolled days for eligible public and nonpublic PreK -12 pupils who reside 1.5 miles or MORE from their school multiplied by the final school calendar plus pupils enrolled on curricular-related field trips.**

Calculation:

Line 1a + 2a + 3a * Line 6 + Line 4

IMPORTANT REVIEW CHECK

Verify and change, if necessary, the enrolled days for pupils entered on Lines 1a, 2a and 3a who may have enrolled later or dropped during the school year.



Common Reporting Mistakes (cont.)

- Line 5(b) – Reflects the total enrolled days for eligible public and nonpublic PreK -12 pupils who reside LESS than 1.5 miles from their school without an approved serious safety hazard multiplied by the final school calendar.

Calculation:

Line 1b + 2b + 3b * Line 6



Common Reporting Mistakes (cont.)

- **Line 5(c) – Reflects the total enrolled days for eligible public and nonpublic PreK -12 pupils who reside LESS than 1.5 miles from their school with an approved serious safety hazard multiplied by the final school calendar.**

Calculation:

Line 1c + 2c + 3c * Line 6



Reminders

- **Line 10a – Total Regular Route Miles**

Enter the total number of miles driven to transport PreK (Nonexclusive Routes) and K-12 pupils on regular routes during the regular school term which includes:

- **Home to School and School to Home;**
- **Early morning routes (e.g. Zero Hour);**



Reminders (cont.)

- Shuttle miles between schools during the school day;
- Late runs to transport eligible pupils who are required for disciplinary reasons to serve a detention period either before or after the school day;
- Transporting eligible pupils following voluntary, extracurricular and/or co-curricular activities immediately before or after the school day;



Reminders (cont.)

- **Driving to repair buses on the road and pick up parts for district-owned pupil transportation vehicles;**
- **Driving buses to and from inspection lanes.**



Reminders (cont.)

- **Line 10b – Total Regular Curriculum Related Field Trip Miles**

Enter the total number of miles driven to transport K-12 pupils on curricular related field trips during the regular school term.

- **Detailed documentation must be retained in the district for audit purposes showing how the field trip directly relates to the educational curriculum;**
- **The field trip must be part of the school day;**



Reminders (cont.)

- On the day of the field trip, the field trip site is the assigned attendance center for all pupils in the class;
- If parents, students or any organization pays for any part of the transportation costs, the field trip becomes an extracurricular trip;
- If the district requires pupils to perform community service as part of the curriculum, the transportation of pupils to perform such community service within the district is reimbursable.



Reminders (cont.)

- **Line 12 – Total Special Education Transportation Miles**

Enter the total number of miles driven to transport special education PreK-12 pupils during the regular and summer term.

- **Special transportation must be approved as a related service on the student's IEP.**
- **Does not include miles for a special education student who does not require special transportation and is transported on a regular route.**
- **Detailed records documenting the mileage and rationale for the student must be maintained and available for both regular route and curricular field trip transportation.**



Reminders (cont.)

- **Line 13 – Total Non-reimbursable Miles**

Enter the total non-reimbursable miles driven to transport K-12 pupils during the regular term.

- **13a - Miles driven for non-curriculum related field trips**
 - **Transporting participants to and from athletic contests or academic contests;**
 - **Transporting students to and from extracurricular activities or regular education summer school;**
 - **Include miles traveled using the Multifunction School Activity Bus (MFSAB)**
- **13b - Miles driven for EXCLUSIVE Pre-K routes plus the percentage of miles driven for Reg Ed Pre-K pupils who are transported with sp ed pupils on a regular route.**



Reminders (cont.)

- ANY driver who is transporting pupils (other than parents or legal guardians transporting their OWN pupils) in First Division vehicles **MUST** possess a valid school bus driver permit.

This includes taxi cab drivers!

- First Division Vehicles – Designed to carry not more than 10 persons total including the driver (e.g. cars, suburbans, mini-vans)



Depreciation

- Any item having a cost of \$2,500 or more and a useful life of more than one year must be listed on the depreciation schedule.
- Depreciation costs for school buses cannot be included as a direct cost on the transportation claim.
- Items with a principal cost of less than \$2,500 are listed as a direct cost.
- When a vehicle is leased the depreciation allowance is 20% of the fair market value or the lease payment - whichever is less.
- Fully depreciated items remain listed on the electronic Transportation Depreciation Schedule until the item is sold, destroyed or traded in (i.e. the district no longer has possession of the item.)



Reimbursement

- **All Transportation claims must be approved by the district superintendent or administrator with superintendent authority and submitted to ISBE on or before August 15 per statute.**
- **Claims will be processed for a September payment and opened for correction.**
- **Corrections must be submitted to ISBE by the posted deadline. Final proration, if applicable, and remaining payments will be calculated in December.**
- **Payments will be vouchered on or before December 30, March 30 and June 20 per statute.**



Reimbursement

- **Computation Summary**

- Allowable Regular Transportation Costs
- EAV multiplied by statutory “qualifying rate”
(.05% High School, .06% Elementary & .07% Unit).
- Qualifying Amount is subtracted from Allowable Costs.
- Districts with Qualifying Amounts that exceed Allowable Costs are considered “Flat Grant” and reimbursed at \$16 x Eligible Pupils.
- Vocational and Special Education are reimbursed at 80% of costs subject to proration.



Field Trip Analysis

- **Line 4a-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 during the regular school term.**
- **Line 4b-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.**



Field Trip Analysis (cont.)

Example

- Line 4a (Head Count of Pupils): 100
- Line 4b (Total Number of Days): 15,000
- Line 4b/Line 4a=Number of field trip days per pupil:

150 Field Trip Days/Pupil



Total Expenditures Analysis

- Line 15 (Automatically Calculated): Total sum of Line 14a through 14h (**Direct Costs**)
- Comparing Line 15 to the Annual Financial Report (AFR):
Fund 40 + Fund 10-Function 2550
- If Line 15 total expenditures has a variance that is greater than 10% (+/-), it is marked for further review.

NOTE

IF THE DISTRICT IS ON AN ACCRUAL BASIS, THE AFR WILL BE DIFFERENT FROM THE REPORTED EXPENDITURES IN LINE 15.



Total Expenditures Analysis (cont.)

Example

- Line 15: \$500,000
- AFR (Fund 40+Fund 10-Function 2550): \$400,000
- Line 15 has a reported increase of 25%

CLAIM WILL BE MARKED FOR REVIEW!



Funds from other sources

Expenditures

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

		Regular Transportation
Line 15	Transportation Claim Total Expenditures	\$ 50,000
Line 19c	Other Revenue (Title I Grant)	\$ 10,000
	Net Expenditures	\$ 40,000



Fall Housing Report Analysis

If the number of pupils reported in Lines 1d + 4a has a variance greater than 5% compared to the Fall Housing Report as of September 30th, the Claim will be marked for review.



Fall Housing Report Analysis (cont.)

Example

- Line 1d (Total number of pupils transported on a regular route): 600
- Line 4a (Total number of pupils transported on Field Trips): 100
- Fall Housing Report (as of September 30th in current FY): 500

CLAIM WILL BE MARKED FOR REVIEW



Resources

- **Transportation Webpage**
<http://www.isbe.net/funding/html/transportation.htm>
- **Transportation Reimbursement Inquiry**
<http://webprod1.isbe.net/ptcrs/inquiry/inqhome.asp>
- **FRIS Inquiry**
<http://webprod1.isbe.net/FRISInquiry/>

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