

STUDENT TRANSPORTATION REIMBURSEMENT CLAIM INSTRUCTIONS

**2023-24 SCHOOL YEAR
(PAYABLE IN FISCAL YEAR 2025)**

(Revised March 2024)



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

ILLINOIS STATE BOARD OF EDUCATION
Department of Funding and Disbursement Services
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The Use of ESSER and GEER Funds for Transportation

The U.S. Department of Education has posted [FAQs – Transportation](#) about allowable uses of Elementary and Secondary School Emergency Relief (ESSER) and Governor’s Emergency Education Relief (GEER) funds by State Education Agencies and Local Education Agencies (LEAs) for transportation. The document includes information that addresses the current regional and national challenges pertaining to hiring and retaining a sufficient number of school bus drivers. These FAQs are intended to supplement the transportation-related questions in the [ESSER and GEER Use of Funds Guidance](#) published in May 2021, specifically FAQs C-4, C-7, C-9, and C-25.

As a reminder, if any federal funds are used for transportation expenditures, they must be reported as offsetting revenue on your State Transportation Claim. The miles and expenditures will be placed in the Non-Reimbursable (N/R) categories to which they apply. The federal funds used will be reported in 19(c) Other Revenue on the claim. For example, if federal funds are utilized for summer school transportation, the miles should be reported as Non-Reimbursable and expenditures will be allocated to the Non-Reimbursable category through the allocation of expenditures based on the ratio of miles driven. The revenue would be reported on 19(c) in the Non-Reimbursable category.

If transportation vehicles and equipment are purchased with \$2,500 or more (per invoice) with federal funds, it must be reported on the depreciation schedule as type code “N” Non-Reimbursable. The offsetting revenue will be placed on Line 19(c) Other Revenue under Column D, Non-Reimbursable on the claim.

Transportation debt items (e.g., vehicles, equipment, buildings, property, etc.) that are paid off with federal funds must be adjusted on the depreciation schedule. No more depreciation can be claimed on the State Transportation Claim for these items. The offsetting revenue will be placed on Line 19(c) Other Revenue under Column D, Non-Reimbursable on the claim. The district will change the type code to a “N” Non-Reimbursable. If debt is reduced, please call Funding and Disbursements for further direction.

If you have questions regarding the State Transportation Claim, contact Reid Slayback at **217-782-5256** or rslaybac@isbe.net.

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GENERAL INSTRUCTIONS

Please read the instructions carefully before completing the electronic Transportation Reimbursement Claim through the Pupil Transportation Claim Reimbursement System (PTCRS) for the 2023-24 school year (payable in fiscal year 2025).

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, 2024, 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, 2024.

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 14(e) (Payments to 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 14(h) (Other) when this line is completed in PTCRS.
- A copy of the itemization of each revenue source reported on Line 19(c) (Other Revenue) when this line is completed in PTCRS
- A copy of the Resident Student Transported Worksheet (Excel format in PTCRS) or a similar district-designed database containing this same information. The Resident Student 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 Student Transportation Reimbursable Field Trips Worksheet (Adobe PDF in PTCRS) or a similar district-designed database containing this same information. The Resident Student 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 a school board to annually review all serious vehicular safety hazards approved by the Illinois Department of Transportation and to verify that the hazardous conditions remains unchanged. The school board no longer is required to send a copy of the resolution to the state superintendent of education. However, those resolutions should remain on file in the district office for audit purposes.

- Public Act 100-1142 amended Article 29 Transportation, Section 29-3 Transportation in School Districts. The law provides that each school board **may** provide free transportation for any student who resides within 1.5 miles of the school attended where conditions are such that walking, either to or from school to which the student is assigned for attendance or to or from a pickup point or bus stop, constitutes a serious hazard to the safety of the student due to a course or pattern of serious criminal gang activity, as defined in [Section 10 of the Illinois Street Gang Omnibus Prevention Act](#). An annual review to determine if a safety hazard still exists must be conducted in conjunction with local law enforcement personnel and submitted to ISBE for approval. This board resolution will remain in the district's office for audit purposes along with all supporting documentation as defined in the application.
- Documentation of the student transportation vehicle miles transported.
- Detailed general ledgers, invoices, revenue, payroll details, job descriptions, and contracts.
- Copies of vehicle lease/purchase agreements, including supporting detailed documentation of all interest and finance charges.
- Annual Financial Report (AFR).

Statutory Dates for Transportation Claim Payments

Per Section 29-5, all Student 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. Adm. Part 120](#)

Questions regarding claim completion should be directed to Reid Slayback rslybac@isbe.net in Funding and Disbursements at 217-782-5256.

INSTRUCTIONS FOR COMPLETING THE ELECTRONIC PUPIL TRANSPORTATION REIMBURSEMENT CLAIM

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

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

As you enter student headcount and days enrolled for transportation (Lines 1-5), the values must reflect the entire regular school term. Student headcount should be reported based on their enrollment for transportation whether that student chose to ride the bus or not, including e-learning days. Specifically, report students who live over 1.5 miles, under 1.5 miles without an approved hazard, or under 1.5 miles with either an approved vehicular safety hazard or gang activity-related hazard. Students are counted to ride the bus whether they chose to do so or not.

Student Enrollment - Lines 1-3. Enter the eligible headcount of students who were assigned to a regular bus route for the entire or a portion of the regular school term.

REGULAR STUDENT TRANSPORTATION-REGULAR SCHOOL TERM ONLY

Line 1 – K-12 Public Regular Education Students Enrolled for Transportation on a Regular Route (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 eligible head count of all K-12 regular education students 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.) *Students who 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 Student 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 students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center **WITHOUT** an approved serious vehicular safety hazard and/or an approved criminal gang activity safety hazard 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 Student Transported Worksheet or a similar district-designed database containing the same information.

- 1(c)** Enter the eligible head count of all K-12 regular education students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITH an approved serious vehicular safety hazard 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 Student Transported Worksheet or a similar district-designed database containing the same information.

- 1(d)** Enter the eligible head count of all K-12 regular education students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITH an approved criminal gang activity safety hazard assigned to a regular route at any time during the regular school term.

The source for Line 1(d) is the total from Column 5 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 1(e)** Total number of public school K-12 regular education students 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) through 1(d).

Line 2 – K-12 Nonpublic Regular Education Students Enrolled for Transportation on a Regular Route (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 students 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 6 of the Resident Student 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 students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITHOUT an approved vehicular safety hazard and/or an approved criminal gang activity safety hazard assigned to a regular route at any time during the regular school term.

The source for Line 2(b) is the total from Column 7 of the Resident Student 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 students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITH an approved vehicular safety hazard assigned to a regular route at any time during the regular school term.

The source for Line 2(c) is the total from Column 8 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

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

The source for Line 2(d) is the total from Column 9 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 2(e)** Total number of nonpublic K-12 regular education students 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) through 2(d).

Line 3 – Pre-K Regular Education Students Enrolled for Transportation on a Regular Route, NOT on an Exclusive Pre-K Route (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 students 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 10 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 3(b)** Enter the actual headcount of all prekindergarten regular education students enrolled for transportation services residing less than 1.5 miles from their assigned attendance center WITHOUT an approved serious vehicular safety hazard and/or an approved

criminal gang activity safety hazard assigned to a regular route at any time during the regular school term.

The source for Line 3(b) is the total from Column 11 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

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

The source for Line 3(c) is the total from Column 12 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

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

The source for Line 3(d) is the total from Column 13 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 3(e)** Total number of prekindergarten regular education students 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) through 3(d).

- 3(f)** Enter the actual headcount of prekindergarten regular education students enrolled for transportation services who are NOT REPORTED ON LINE 3(c) and 3(d). Prekindergarten students reported here are assigned to an **exclusive** prekindergarten route.

The source for Line 3(f) is the total from Column 14 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

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

Line 4 – Students Transported for Curriculum-Related Field Trips (Not Enrolled on a Regular Route)

- 4(a)** Enter the actual head count of regular education K-12 students 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 number of students in Column 1 of the Regular Student 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 students not enrolled for transportation services on a regular route transported on a reimbursable curriculum-related field trip as reported on Line 4(a).

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

- 4(c)** Number of curriculum-related field trips Line 4(b) divided by 4(a). **IMPORTANT: Verify if the value is greater than five; if so, an error message will appear.**

Line 5 - Total Days for PreK-12 Students Enrolled for Transportation (Regular Route Only)

Instructions on how to calculate Days Enrolled for Transportation Lines 5a-5c. Enter the total days students were enrolled for transportation from the first day the student was enrolled through the end of school year, including e-learning days. Regardless of the days a student rode the bus, the reported days should reflect the days the student was enrolled to ride the bus. If the headcount of students reported on Lines 1-3 were enrolled for only a portion of the school year, report the actual number of days enrolled.

This number is composed of the total number of days that each student 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 enrolled.

Lines 5(a)-5(d) should reflect the actual values from the Resident Students Transported Worksheet (Columns 15 – 18).

- 5(a)** Total number of days for prekindergarten-12 students residing 1.5 miles or more from school **plus** reimbursable field trip days.
((Line 1(a) + Line 2(a) + Line 3(a) * Line (6) + Line (4b)).

IMPORTANT: The source for Line 5(a) is the total from Column 15 (Days Enrolled) of the Resident Student Transported Worksheet and the total from Column 6 (Total Days Transported) of the Regular Student 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 students residing less than 1.5 miles from school WITHOUT an approved serious vehicular safety hazard and or criminal gang activity safety hazard.
((Line 1(b) + Line 2(b) + Line (3b) * Line (6)).

The source for Line 5(b) is the total from Column 16 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 5(c)** Total number of days for prekindergarten-12 students residing less than 1.5 miles from school WITH an approved serious vehicular safety hazard.
((Line 1(c) + Line 2(c) + Line 3(c) * Line (6)).

The source for Line 5(c) is the total from Column 17 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

- 5(d)** Total number of days for prekindergarten-12 students residing less than 1.5 miles from school WITH an approved criminal gang activity safety hazard.
((Line 1(d) + Line 2(d) + Line 3(d) * Line (6)).

The source for Line 5(d) is the total from Column 18 of the Resident Student 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 students who are transported at the same time as other eligible K–12 students is reimbursable.

IMPORTANT: Do not include enrollment days for prekindergarten students who ride an exclusive prekindergarten route. The source for this information is

the total from Column 14 of the Resident Student Transported Worksheet or a similar district-designed database containing the same information.

Line 6 - Number of Student Attendance Days on the Final 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.

**ATTENDANCE DAYS VS DAYS THAT COUNT
TOWARD ATTENDANCE**

There has been some confusion with respect to days that count towards the public school calendar's 176 days of attendance requirement and actual attendance days. In some instances, a day may count toward the public school calendar requirement of 176 student attendance days but does not mean that student attendance will always be reported for that day.

Any day in the public school calendar system that starts with an "X" will have student attendance that should be reported in the Student Information System (SIS) and will be used for claim calculations. If the day starts with anything other than "X" there will be no actual attendance those days even if that day does count towards the student attendance requirement of 176 days.

Here is a list of the days for 2023-24 that count toward the 176-day requirement but are not attendance days and would not have student attendance reported in SIS nor be used for claim calculations:

- AOG – Act of God (can be used after all proposed emergency days have been used)
- RPD – Remote and Blended Remote Learning Planning – Full Day (up to five per school year)
- FPT – Full Parent Teacher conferences (up to two per school year)
- FI – Full Day In-Service

Line 7 - Average Number of PreK-12 Regular Education Students Transported per Year

7(a) Average number of prekindergarten–12 students enrolled for transportation services residing 1.5 miles or more from school plus reimbursable field trip students. 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 students enrolled for transportation services residing less than 1.5 miles from school WITHOUT an approved serious vehicular safety hazard and or an approved criminal gang activity 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 students enrolled for transportation services residing less than 1.5 miles from school WITH an approved serious vehicular safety hazard. PTCRS automatically calculates the total for this field. This total is derived by dividing Line 5(c) by Line 6.
- 7(d) Average number of prekindergarten–12 students enrolled for transportation services residing less than 1.5 miles from school WITH an approved criminal gang activity safety hazard. PTCRS automatically calculates the total for this field. This total is derived by dividing Line 5(d) by Line 6.
- 7(e) Total average number of prekindergarten–12 students enrolled for transportation services. PTCRS automatically calculates the total for this field. This total is the sum of Lines 7(a) through 7(d).

VOCATIONAL TRANSPORTATION-REGULAR SCHOOL TERM ONLY

Line 8 - Number of Vocational Students Enrolled to be Transported (Regular School term Only)

Enter the actual head count of vocational education students 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 student transportation for reimbursable vocational/career education curriculum-related field trips, enter the head count of the students transported during the regular school term.

SPECIAL EDUCATION TRANSPORTATION

Line 9 - Number PreK-12 Special Education Students Enrolled to Be Transported on a Special Education Route during Regular and Summer School Terms

Enter the actual head count of all prekindergarten-12 special education students enrolled for transportation during regular and/or summer school terms due to their disability or the location of their special education program. Only students, including prekindergarten, with an Individualized Education Program (IEP) that is coded 25 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.

- 10(a)** Enter the actual total number of regular route miles driven to transport students, including prekindergarten students who are transported at the same time as other eligible students on a regular route during the regular term (Public Act 096-1264), effective January 1, 2011). This number should NOT include mileage for curriculum-related field trips for regular education.

Mileage should be calculated based upon actual miles driven from the point the vehicle begins the regular route to the point of return. In addition to the normal daily route miles, include:

- The actual total number of miles driven for early morning routes.
- Shuttle miles between assigned attendance centers during the school day (including transportation of less than 1.5 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 student 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 passenger cars, passenger mini-vans, SUVs, and multi-

passenger vehicles) 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 Illinois school bus driver permit or an Illinois Professional First Division School Bus Permit, per Section 6-104(d) of the Vehicle Code. THIS INCLUDES TAXICAB DRIVERS.

10(b) Enter the actual 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 (MSAB) for only students in Grades 9-12 when used for curriculum-related activities. It is important that these drivers have the proper license and valid school bus driver permit to drive this type of vehicle. (MSAB are PROHIBITED 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 office for audit purposes.

VOCATIONAL, SPECIAL EDUCATION, & NON-REIMBURSABLE MILEAGE

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

11(a) Enter the actual total number of miles driven to transport vocational students 1.5 miles or more during the school day from the assigned attendance center to a vocational/career education program located at an area vocational/career center, another school district, a building, or other trades-skills-development site.

Mileage for vocational students 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(a). Do not include reimbursable vocational education curriculum-related field trip mileage.

11(b) Enter the actual 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 office for audit purposes.

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

12(a) Enter the actual 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.

12(b) Enter the actual 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 office for audit purposes.

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

13(a) Non-curriculum-related field trips and all other non-reimbursable transportation services

Enter the actual 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).

13(b) Prekindergarten (Exclusive Routes)

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

ALLOCATION OF COSTS

IMPORTANT: Please refer to the Student Transportation Mileage and Cost Allocation Worksheet and Instructions located on the homepage of the Local Education Agency (LEA) in the Student Transportation Claim Reimbursement System under “Worksheets”. Further information about allocating transportation costs can be found in Student Transportation Claim Completion Tools, which is under the Pupil Transportation dropdown on the [ISBE Transportation webpage](#).

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 14(a) and 14(b) 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 (**Line 14d**) 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.
- 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 student 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

- 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 student transportation services (i.e., students 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.) 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>
Total miles driven	20,000 miles	100%

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:

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

Mileage and Allocation Percentage

Contractor	Regular	Vocational	Sp Ed	Non-Reimb	Total
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

Contractor	Regular	Vocational	Sp Ed	Non-Reimb	Total
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:

Payments for all contractual transportation services must be prorated based on miles per contractor across all types of transportation provided (i.e., regular, vocational, special education, and/or non-reimbursable), with the exception of payments by a district to a contractor that provides multiple types of transportation service, a contract for each of which was separately executed on or after July 1, 2004, based on the lowest bid among at least two bids tendered, as reflected in the district's records on the procurement of these services.

Contracts were 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.

EXPENDITURES

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.

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 (Fund 20). All reimbursable direct operating costs must be paid from Function 2550 of a Special Education Cooperative and/or Vocational Center.

Function 2550 transportation expenditures charged outside of Fund 40 that are reimbursed by a state or federal grant, such as Title I, 21st Century, Early Childhood, Stimulus Funds as well as the mileage should be isolated to those grants and not included on the annual transportation claim. However, in the event that expenditures are transferred from Fund 10 to Fund 40, districts must properly account for miles as reimbursable (Line 10) or non-reimbursable (Line 13), based on the specific program activities – reimbursable versus non-reimbursable. Expenditures must be allocated based on the ratio of miles reported by category unless expenditures can be allocated directly to a category based on a separate contract for service. If you own your fleet and are unable to isolate ALL expenditures (fuel, repairs, insurance, etc.) then those expenditures need to be reported on the claim. **Grant revenue (e.g., Title I, Early Childhood, ESSER, etc.) should be reported on Line 19(c) Other Revenue and allocated to the proper category.**

Districts maintaining their accounting records on a cash basis and filing their AFR on a cash basis must complete the Student 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 Student 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 student, 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.

Homeless Prevention.

(105 ILCS 45/1-17)

(a) If a child is homeless or is at risk of becoming homeless, the school district may:

1. Provide rental or mortgage assistance in such amount as will allow the child and his parent, his or her guardian, or the person who enrolled the child to remain permanently in their current living situation or obtain a new living situation.
2. Provide financial assistance with respect to unpaid bills, loans, or other financial debts that result in housing being considered inadequate pursuant to Section 1-5 of this Act and the Federal McKinney-Vento Homeless Assistance Act; or
3. Provide assistance under both items (1) and (2) of this subsection (a).

(b) In order to provide homeless prevention assistance in subsection (a) of this Section, a school district shall first make an attempt to provide such assistance through 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 school district is located. If the attempts to secure assistance through the applicable continuum of care are unsuccessful, subject to the limitations specified in Section 29-5 of the School Code, transportation funds under Section 29-5 of the School Code may be used for those purposes.

(c) Prior to providing homeless prevention assistance pursuant to subsection (a) of this Section, a housing plan must first be approved in writing by the school district and the parent, guardian, or person who enrolled the child.

(d) “At risk of becoming homeless” means that documented evidence has been provided by the parent, guardian, or person who enrolled the child that shows that a living situation will, within eight weeks, cease to become fixed, regular, and adequate and will result in the child becoming homeless within the definition of Section 1-5 of this Act and the [Federal McKinney-Vento Homeless Assistance Act](#). The documented evidence shall include, but not be limited to foreclosure notices; eviction notices; notices indicating that utilities will be shut off or discontinued; or written statements from the parent, guardian, or the person who enrolled the child, supplemented by financial documentation that indicate a loss of income that will prevent the maintenance of a permanent living situation. “Person who enrolled the child” also means an unaccompanied youth.

(105 ILCS 45/1-18)

It is not the intent of this amendatory Act of the 100th General Assembly to require school districts, parents, guardians, or persons who enroll the children to enter into housing assistance or homeless prevention plans. The intent is to permit school districts, parents, guardians, or persons who enroll children to voluntarily enter into housing assistance or homeless prevention plans when both parties agree that those arrangements will be in the best of interest of the child and district.

See [House Plan Checklist](#).

DCFS – General Education Youth in Care

In December 2015, Congress passed 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., the Illinois Department of Children and Family Services [DCFS]) to ensure the educational stability of children in foster care. Please review the [detailed guidance](#) from the U.S. Department of Education.

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.

Districts that incur additional transportation costs for transporting a DCFS youth in care student to their school of origin have been reimbursed 50 percent of their actual costs by DCFS since the 2017-18 school year. The other 50 percent is claimable as Regular Transportation expenditures. Revenue received from DCFS will be included on Line 19 (c) Other revenue under the category Regular transportation.

There are other possible funding options available before including expenditures on the Student Transportation Claim.

Title I funds can be considered, 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 Student Transportation Claim.

Line 14 - Direct Costs

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

Line 14(a) - 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 students, 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 are 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 STUDENT 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 in the PTCRS. 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 district's most recent AFR. The district's expenditures are to be calculated in the Illinois Local Education AFR pursuant to 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing 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 AFR.

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 40, 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 time sheets to validate the amount of time directly related to the operation of student 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 student 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.

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

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 14(b) - Employee Benefits

Insert expenditures for the employees included on Line 14(a) (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.

Municipal retirement contribution, if paid by the employer as part of the **transportation supervisory** salary costs; and

6. 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 payments to the Illinois Municipal Retirement Fund, Medicare, Social Security, unemployment insurance, and workers compensation insurance premiums as claimable costs for all transportation employees except a supervisory position.

7. 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 14(c) - Purchased Services Other than Lines 14(d), 14(e), and 14(f)

NOTE: Bus/Vehicle lease payments or bus/vehicle purchases should never be reported as a direct cost on Line 14(c) Purchase Services or 14(h) Other. Purchased or leased vehicles should always and only be reported on the Depreciation Schedule. Refer to the [Electronic Depreciation Schedule Instructions](#) for further guidance.

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:

- Federal Motor Carrier Safety Administration Drug & Alcohol Clearinghouse, up to \$1.25 per individual query.
- Payments made to other agencies for computerized bus scheduling, to companies for the purchase of computer software used to establish school bus routes, and to companies for global positioning system software and hardware in various forms used in bus routing applications as well as student tracking for safety --specifically,

application programs that allow parents to track their student's pickup and drop-off times/locations and arrival times of buses; application programs that track students who are present on a bus in case of emergency; and application programs for maps that identify vehicular traffic hazards (23 Ill. Adm. Code, Section 120.50(5)).

- Cost of converting school bus gasoline engines to more fuel-efficient engines or to engines that use alternate energy sources.
- 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).
- Also, insert expenditures for mechanics' mileage to repair buses on the road and pick up parts for district-owned student transportation vehicles, if paid as a separate travel allowance.
- Contractual maintenance services **not exceeding \$2,500 per invoice**, including materials, parts, supplies, and labor necessary for the operation of student transportation vehicles, with the exception of repairs/maintenance paid by insurance proceeds. If costs exceed \$2,500 per invoice, they should be listed on the Depreciation Schedule and not as a direct cost.
- Payments for lease/rental agreements **not exceeding 30 days** for student transportation vehicles/equipment (If the lease/rental exceeds 30 days, the cost must be capitalized.).
- Payments for insurance (must be paid from the Transportation Fund), license plates, and inspection fees pertaining to student transportation vehicles.
- Security services only when placed on school bus, transportation building, or transportation parking garage/lot.
- Telephones and telephone charges incurred for the transportation program.
- Communication repeater service used solely for student transportation. If used by other department, the service expense must be prorated.
- 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.

- Towing and wrecker fees, student transportation vehicles only.
- Newspaper advertisement fees for bids on buses or vacancies for school bus drivers.
- Printing expenditures for bus route schedules for student transportation to and from school.
- Printing expenditures for bus passes or tickets used to identify students who 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 its students 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.
- Fire extinguisher operational inspection fees.
- 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.
- Tolls and parking expenses incurred for curriculum-related trips with student transportation vehicles.

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

Insert expenditures for student 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 and all other 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 taxi cabs or limousines will be denied.

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

audit purposes detailing the approved IRS rate for mileage with the total approved daily miles based upon attendance).

Districts or cooperatives that contract for more than one transportation category (regular, vocational, special education, and/or non-reimbursable) of student 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 14(e) – 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 students in place during the 2000-01 school year (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. Include taxi drivers.

Line 14(f) - Payments to Other Districts

Insert expenditures for payments to other public school districts and/or cooperatives for providing student transportation services. Payments to other public school districts and/or cooperatives for providing student 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 percentage of miles per transportation category to the total miles.

Line 14(g) - 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 student 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.**

District-purchased clothing for personnel connected to the operations of student 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 14(h) - 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 office 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 14(a) through 14(h).

Line 16(a) – Transportation building and maintenance expenditures paid from Education Fund 10 (under 2500.00).

Line 16(b) – Transportation building and maintenance expenditures paid from Operations and Maintenance Fund 20 (under 2500.00).

Line 16(c) – Transportation building and maintenance expenditures paid from Capital Projects Fund 60 (under 2500.00).

Insert student 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 – 16(a), (b), or (c)) that are directly related to the student transportation program.

The following is a list of allowable expenses that are claimable as direct costs:

1. Utilities for student transportation-related buildings.
2. Custodial supplies and services rendered to the student transportation-related buildings.
3. Insurance for student transportation-related building(s) (including insurance on the contents of the building) and/or site improvements that are directly related to student transportation services.
4. Security services provided by personnel for student transportation-related buildings or property where buses are serviced and/or stored.
5. Telephones and charges related to student transportation services.
6. Supplies and materials with costs of less than \$2,500 used in repairs on the student 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 marshal for underground licensing of fuel tanks (initial or renewal).
9. Testing of underground fuel storage tanks for leakage as required by federal and state authorities.

Use the following formula to allocate expenditures between the student transportation-related services and non-transportation-related services when district/joint agreement records cannot substantiate the portion of the costs applicable to student transportation services:

1. Determine the square footage of the bus garage and divide it by the total square footage of **ALL** district-owned buildings, not just transportation buildings.
2. Apply the resulting percentage to the Education and Operations and Maintenance 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.

ESSER Stimulus Funds: Districts may choose to utilize their federal ESSER stimulus funds to purchase/lease buses or other vehicles used for district transportation due to the COVID-19 pandemic. All vehicles that may be purchased/leased using the ESSER funds MUST be recorded on the annual transportation depreciation schedule; however, no allowable depreciation may be claimed on that vehicle. **The purchase/lease of buses and or vehicles with federal funds will be recorded on the State Transportation Depreciation Schedule with a Type code “N,” Not Reimbursable. Your depreciation amount and useful life will default to zero.**

NOTE: All equipment purchased with ESSER funds must be reported as a type code “N” on the depreciation schedule, the revenue used must be reported on Line 19c, Other Revenue in the appropriate column.

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 14(c) (Purchased Services Other than Lines 14(d), 14(e), and 1(4f)). The insurance proceeds should be claimed on Line 19(c) (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

DEDUCTIONS

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

Deductions – Line 19c. Federal funds utilized from the **National School Lunch Program or the Coronavirus Aid, Relief and Economic Security (CARES) Act** and all ESSR funds for transportation expenditures reported on Lines 14a-16 must be reported as offsetting revenue

In addition, any transportation costs paid from Fund 40 Transportation such as salary, benefits, contractual purchased services or fuel that may be included in other grant projects such as **Title I** and **Early Childhood Education** must be included in the claim and any reimbursement received.

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

Line 19(a) - Payments from Other Districts

Insert revenue received from other districts for transporting their students 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 student transportation (regular, vocational, special education, and/or non-reimbursable) for which payment was received.

Line 19(b) – 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 students less than 1.5 miles without safety hazard and or a criminal gang hazard approval. This should be claimed under the Non-reimbursable Transportation column.

Line 19(c) – 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 19(c) (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 14(c) (Purchased Services). Report the total revenue received from the insurance proceeds on Line 19(c) (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 student 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 private organizations under the Non-reimbursable Transportation 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 (e.g., ESSER, Special Education Orphanage, Title I, 21st Century, etc.).
6. Enter offsetting revenue received for regular education prekindergarten students (Early Childhood Block Grant). NOTE: When the students are transported on an exclusive prekindergarten route, the revenue for those students should be claimed under the Non-reimbursable Transportation column. However, when the students are transported on a route with other regular education students, the revenue should be allocated across the categories of transportation.
7. Enter revenue received in the correct category(ies) of student transportation (regular, vocational, special education, and/or non-reimbursable) for which payment was received, except for item 6 above.
8. LEAs may utilize federally funded health care programs to share in the costs of services that are provided to children requiring special education and related services and that are either listed on an IEP established pursuant to the federal Education for All Handicapped Children Act of 1975, Public Law No. 94-142, or are provided under an individualized family service plan established pursuant to the federal Education of the Handicapped Act Amendments of 1986, Public Law No. 99-457. Those federally funded health care programs shall also share in the cost of all screenings and diagnostic evaluations for children suspected of having or known to have a disability. However, all such services shall continue to be initially funded by the LEA and shall be provided regardless of subsequent cost sharing with other funding sources. **Federally funded health care reimbursement funds are supplemental and shall not be used to reduce any other federal payments, private payments, or State Board of Education funds for special education as provided in Article 14 of the School Code for which the LEA is eligible.**

NOTE: All equipment purchased with ESSER funds must be reported as a type code "N" on the depreciation schedule, the revenue used must be reported on Line 19c, Other Revenue in the appropriate column.

Line 20 - Total Deductions (Total of Lines 19(a), 19(b), and 19(c))
PTCRS automatically calculates this line.

TOTAL DIRECT AND INDIRECT COSTS

Line 21 - Net Direct Costs (Line 18 minus Line 20)
PTCRS automatically calculates this line.

Line 22 – Indirect Costs (Line 21 – (Lines 14(d) + 14(e) + 14(f)) * .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 student transportation services. Indirect Costs will not be computed for Column D, Non-Reimbursable Transportation. 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 STUDENT TRANSPORTED
WORKSHEET
APPENDIX A**

The Resident Student Transported Worksheet is located on an LEA’s homepage in the 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 Student Transported Worksheet form.

See Appendix E for further instructions on how to report regular education prekindergarten students on the Student Transportation Reimbursement Claim.

Enter the name of each K-12 public school student, K-12 nonpublic school student, and prekindergarten student who is assigned to a regular route (**and an exclusive pre-K route 3(f)**) at any time during the regular term AND the total number of days each student is enrolled for student transportation services.

Retain this worksheet in the district office for audit purposes.

Enter one student per row and check only one category 1a through 3f per student.

Column 1 Enter the Student’s Name (Last, First)

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

Enter an “X” in this column for each appropriate student and report the column total on Line 1(a) of the claim.

Column 3 K-12 Public School Student Residing Less Than 1.5 Miles from Their Assigned Attendance Center WITHOUT an IDOT-Approved Vehicular Safety Hazard and or an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 1(b) of the claim.

Column 4 K-12 Public School Students Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an IDOT-Approved Vehicular Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 1(c) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 4 or 5 of this worksheet.**

Column 5 K-12 Public School Students Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 1(d) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 4 or 5 of the worksheet.**

Column 6 K-12 Nonpublic School Students Residing 1.5 Miles or More from Their Assigned Attendance Center

Enter an “X” in this column for each appropriate student and report the column total on Line 2(a) of the claim.

Column 7 K-12 Nonpublic School Students Residing Less than 1.5 Miles from Their Assigned Attendance Center WITHOUT an IDOT-Approved Vehicular Safety Hazard and or an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 2(b) of the claim.

Column 8 K-12 Nonpublic School Students Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an IDOT-Approved Vehicular Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 2(c) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 8 or 9 of this worksheet.**

Column 9 K-12 Nonpublic School Students Residing Less than 1.5 Miles from Their Assigned Attendance Center WITH an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 2(d) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 8 or 9 of this worksheet.**

Column 10 Regular Prekindergarten Students (Non-Exclusive Route) Residing 1.5 Miles or More from Their Assigned Attendance Center

Enter an “X” in this column for each appropriate student and report the column total on Line 3(a) of the claim.

Column 11 Regular Prekindergarten Students (Non-Exclusive Route) Residing Less Than 1.5 Miles from Their Assigned Attendance Center WITHOUT an IDOT-Approved Vehicular Safety Hazard and or an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 3(b) of the claim.

Column 12 Regular Prekindergarten Students (Non-Exclusive Route) Residing less than 1.5 Miles from Their Assigned Attendance Center WITH an IDOT-Approved Vehicular Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 3(c) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 12 or 13 of this worksheet.**

Column 13 Regular Prekindergarten Students (Non-Exclusive Route) Residing less than 1.5 Miles from Their Assigned Attendance Center WITH an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter an “X” in this column for each appropriate student and report the column total on Line 3(d) of the claim. **Note: A student approved for both hazards can only be checked once in either Column 12 or 13 of the worksheet.**

After all Regular Prekindergarten (Non-Exclusive Route) Students are recorded on 3(a)-(d), the total will be summed on Line 3(e).

Column 14 Regular Prekindergarten Students enrolled to be transported on an EXCLUSIVE Prekindergarten Route

Enter an “X” in this column for each appropriate student and report the column total on Line 3(f) of the claim.

Do not enter the headcount on Line 3(a), 3(b), 3(c), or 3(d) if the prekindergarten students are assigned to an EXCLUSIVE prekindergarten route.

Line 3(g) will be the sum of the number of pre-K students enrolled for transportation on a regular and exclusive route.

Column 15 Days Enrolled for Students Transported 1.5 Miles or More

Enter in this column the total number of days enrolled for any public, nonpublic or pre-K (non-exclusive route) students who reside 1.5 miles or more from their assigned attendance center and are enrolled to receive regular student transportation services on a regular route.

NOTE: If the regular education student 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 student enrolls in school on January 1, only enter

87 days in Column 15).

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 students are recorded on this worksheet, the total from Column 15 should be summed with the total from Column 6 of the Reimbursable Curriculum-Related Field Trips Worksheet and entered on Line 5(a) (Days for PreK–Grade 12 students residing 1.5 miles or more) in the PTCRS.

Column 16 Days Enrolled for Students Transported Less Than 1.5 Miles WITHOUT an IDOT-Approved Vehicular Safety Hazard and or an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter in this column the total number of days enrolled for any public, nonpublic or Pre-K (non-exclusive route) student who reside less than 1.5 miles from their assigned attendance center **WITHOUT** an approved vehicular safety hazard and or a criminal gang activity safety hazard and are enrolled to receive regular student transportation services on a regular route.

NOTE: If the regular education student 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 student enrolls in school on January 1, only enter 87 days in Column 16).

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 students are recorded, enter the total of Column 16 on Line 5(b) (Days for PreK-12 students residing less than 1.5 miles from school **WITHOUT** an approved vehicular safety hazard and or criminal gang activity safety hazard) in the PTCRS.

Column 17 Days Enrolled for Students Transported Less Than 1.5 Miles WITH an IDOT-Approved Vehicular Safety Hazard

Enter in this column the total number of days enrolled for any public, nonpublic or pre-K (non-exclusive route) students who reside less than 1.5 miles from their assigned attendance center **WITH** an approved vehicular safety hazard and are enrolled to receive regular student transportation services on a regular route.

NOTE: If the regular education student 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 student enrolls in school on January 1, only enter

87 days in Column 17).

After all students are recorded, enter the total of Column 17 on Line 5(c) (Days for PreK–12 students residing less than 1.5 Miles WITH an approved vehicular safety hazard) in the PTCRS.

Article 5/29-3 requires the school board to annually review all serious safety hazards approved the Illinois Department of Transportation to verify that the hazardous conditions remain unchanged. 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 office for audit purposes.

Column 18 Days Enrolled for Students Transported Less Than 1.5 Miles WITH an ISBE-Approved Criminal Gang Activity Safety Hazard

Enter in this column the total number of days enrolled for any public, nonpublic or pre-K (non-exclusive route) student who reside less than 1.5 miles from their assigned attendance center WITH an approved criminal gang activity safety hazard and are enrolled to receive regular student transportation services on a regular route.

NOTE: If the regular education student 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 student enrolls in school on January 1, only enter 87 days in Column 18).

After all students are recorded, enter the Total of Column 18 on Line 5(d) (Days for PreK–12 students residing less than 1.5 miles with an approved criminal gang activity safety hazard) in the PTCRS.

IMPORTANT NOTE: [Public Act 100-1142](#) provides that each school board **may** provide free transportation for any student who resides within 1 1/2 miles of the school attended where conditions are such that walking, either to or from the school to which the student is assigned for attendance or to or from a pickup point or bus stop, constitutes a serious hazard to the safety of the student due to a course or pattern of criminal gang activity, as defined in Section 10 of the Illinois Street Gang Terrorism Omnibus Prevention Act. School Boards are required annually to review all serious gang activity hazardous conditions with local law enforcement to verify they have not changed and submit a renewal for an approval or disapproval from ISBE. Board resolutions should remain in the district’s office for audit purposes.

ELIGIBILITY CRITERIA FOR REIMBURSEMENT OF CURRICULUM-RELATED FIELD TRIPS

APPENDIX B

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

1. Detailed documentation must be retained in the district office for audit purposes showing how the field trip directly relates to the educational curriculum.
2. The field trip site is considered the assigned attendance center that day for **all** students 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.** One indicator to determine a field trip that is provided free of charge and directly related to the regular curriculum of a student for which he or she earns credit for graduation and occurs during their required five clock hours of instruction.

(e.g., Reimbursable Band, Choir, Art, and Physical Education)
 - Travel must be to and from the activity within the school hours.
 - Attendance is required for all students in that particular class.
 - Activity must be curriculum related
4. The location of the field trip is considered to be an alternative attendance center. Another indicator would be whether or not the field trip date is approved on the Official School Calendar. Student transportation services provided to take participants or spectators to or from athletic contests and/or academic contests are non-reimbursable (23 Ill Admin Code Section 120.40(a) (1)).
5. 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 **MUST** be claimed as non-reimbursable transportation and the revenue should be reported on Line 19(c) (Other Revenue) on the electronic Student Transportation Claim Reimbursement System.
6. If the district requires students 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 in PTCRS.

The Regular Student Transportation Reimbursable Field Trips Worksheet is located on ISBE’s website and the LEA’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.**

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

Enter the following information for each K-12 student 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 students on this report:

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

Retain this form in the district office for audit purposes.

Column 1 - Student Name

Enter the name of the student transported.

Total the number of students in Column 1 and enter the headcount on **Line 4(a)** of the electronic Student Transportation Reimbursement Claim. Only students 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 student is transported for a reimbursable curriculum-related field trip.

Column 6 - Total Days Transported

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

After all students are recorded, the total of this column is used in two places on the PTCRS Student Headcount webpage:

1. Enter the total of this column online **4(b)**;
2. Add the total of this column to the total of **Column 15** from the Resident Student Transported Worksheet. Then enter the grand total on Line 5(a) (Days for PreK–12 student residing 1.5 miles or more from school plus reimbursable field trip days).

DEFINITIONS APPENDIX C

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

Chief Mechanic - The person who directly supervises the school district's mechanics and maintenance personnel for student 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 Student 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 Student Transportation Service - Student transportation services provided for a set fee under a contract with an independent carrier.

District-Owned and -Operated Student Transportation Service - Student 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 student 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 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 belong on the depreciation schedule.

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.

Homeless Children and Youths – Individuals who lack a fixed, regular, and adequate nighttime residence.

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 student 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 student 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.

Principal Cost or Capital Cost –

- The principal cost for **purchased or leased/purchased** vehicles, equipment, land, and/or buildings 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.
- The principal cost for **leased** vehicles, equipment, land, and/or buildings, 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 interest and 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 Student 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.

Student 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 students.

Regular Student Transportation – Any student in grade level K-12 who is enrolled for transportation and who is not classified as a vocational and/or special education transportation student. This includes homeless transportation and regular education youth in care (foster children) 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.

Repairs – If repairs are done to a bus on the depreciation schedule and the invoice totals \$2,500 that repair will go on the depreciation schedule tagged to the bus it represents.

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

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

School Day - The period of time a student 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 student 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 student 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 student 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 enough, 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 student transportation program (regular, vocational, special education, and non-reimbursable). Districts that do not employ a full- or part-time transportation supervisor shall prorate a superintendent's or special education director's salary and related employee benefits 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 students or to support the student transportation program that meet the requirements of the Illinois Vehicle Code.

Uniform - District-purchased clothing for personnel connected to the operations of student 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 during which an item is expected to be functional for student transportation services.

Vocational Student Transportation – This type of transportation is for any student 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 student transportation is reimbursable when the distance is at least 1.5 miles from the primary attendance center.

NON-REIMBURSABLE EXPENDITURES APPENDIX D

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

1. Expenditures for student 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 student transportation services funded by other local, state, or federal programs or for which parents/guardians pay any portion or all the costs.
3. Expenditures for summer school transportation services for any student 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 student 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 students 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 Commercial Driver's License 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 students residing less than 1.5 miles from their assigned attendance center for which there is no serious vehicular safety hazard approval by the Illinois Department of Transportation and or criminal gang activity safety hazard approved by ISBE.
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).
24. Surveillance systems and or security cameras other than used for the security in the school bus, transportation building/garage, and bus parking lot.

25. Expenditures related to the purchase of food, drinks, bottled water, water coolers, etc.
 - Lunches for bus drivers on curriculum or noncurricular-related field trips.
 - Coffee and doughnuts for meetings and employee or holiday luncheons.
26. All Expenditures related to Regular Education Summer School.
27. Bonuses or stipends.

**REPORTING REGULAR EDUCATION
PREKINDERGARTEN STUDENTS
APPENDIX E**

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

Mode of Transportation	Report Days	Report Mileage
Transported on a regular K-12 route	Lines 5a, 5b, 5c and 5d	Line 10 – Regular Transportation
Transported on an exclusive prekindergarten route (i.e., midday)	Not Reported	Line 13(b) – Non-reimbursable prekindergarten
Transported on Special Ed Route (3 -21)	Not Reported	Line 13(b) – Non-reimbursable prekindergarten prorated to percent of ridership*
Transported on Special Ed Route (3 - 5)	Not Reported	Line 13(b) – Non-reimbursable prekindergarten prorated to percent of ridership**

*When regular education prekindergarten students are transported with special education students 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 students to a route along with five special education prekindergarten students ages 3-5 and 10 special education students 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 students.

Special Ed Prekindergarten Students (Ages 3-5)	5
Special Ed Students (Ages 6-21)	<u>10</u>
Total Special Ed Students Transported	15
Regular Education Prekindergarten Student	<u>5</u>
Total Riders Transported	20

The route would be prorated as follows:

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

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

Enter the following on the claim form:

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

Line 13(b): Report 25% of the total miles for the route under 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 students are transported with prekindergarten special education students 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 students to a route along with 13 special education prekindergarten students ages 3-5. In this example, you would not claim the route under Regular Transportation because of the special education prekindergarten students.

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

The route would be prorated as follows:

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

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

Enter the following on the claim form:

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

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

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

PART 120
PUPIL TRANSPORTATION REIMBURSEMENT

SUBPART A: SCHOOL REIMBURSEMENT

Section	
120.10	Definitions
120.20	Transportation and Student Discipline
120.30	Pupil Transportation Services Eligible for Reimbursement
120.40	Pupil Transportation Services and Costs Not Eligible for Reimbursement
120.50	Reimbursable Direct Operating Costs
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120.250	Dispute Resolution
120.260	Audit and Enforcement

AUTHORITY: Implementing and authorized by Article 29 of the School Code [105 ILCS 5].

SOURCE: Adopted at 10 Ill. Reg. 19438, effective October 31, 1986; amended at 10 Ill. Reg. 21675, effective December 11, 1986; amended at 12 Ill. Reg. 4147, effective February 5, 1988; amended at 13 Ill. Reg. 7731, effective May 8, 1989; amended at 16 Ill. Reg. 10213, effective June 10, 1992; emergency amendment at 18 Ill. Reg. 12853, effective August 9, 1994, for a maximum of 150 days; emergency expired January 6, 1995; amended at 21 Ill. Reg. 2165, effective February 1, 1997; amended at 26 Ill. Reg. 1169, effective January 16, 2002; amended at 28 Ill. Reg. 4575, effective February 24, 2004; amended at 29 Ill. Reg. 12422, effective July 28, 2005; amended at 33 Ill. Reg. 15848, effective November 2, 2009; amended at 39 Ill. Reg. 10026, effective June 30, 2015; emergency amendment at 44 Ill. Reg. 5910, effective March 30, 2020, for a maximum of 150 days; emergency amendment to emergency rule at 44 Ill. Reg. 6668, effective April 9, 2020, for the remainder of the 150 days; emergency expired August 26, 2020; amended at 44 Ill. Reg. 14785, effective August 27, 2020.

SUBPART A: SCHOOL REIMBURSEMENT

Section 120.10 Definitions

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

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

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

"Contractual pupil transportation service" - Pupil transportation services provided for a set fee under a contract with an independent carrier.

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

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

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

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

pay salaries as stipulated by the school district;

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

employ specific types and numbers of administrative personnel.

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

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

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

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

"Principal cost or capital cost" -

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

For leased or leased/purchased vehicles, equipment, land and/or buildings the principal cost is the lesser of the fair market value of the vehicle, equipment, land and/or building at the time of acquisition or the lease payment minus finance charges.

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

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

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

"School bus maintenance personnel" - Individuals whose duties are to maintain the district owned or operated pupil transportation vehicles.

"School day" – *that period of time which the pupil is required to be in attendance at school for instructional purposes* (Section 29-5 of the School Code [105 ILCS 5/29-5]).

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

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

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

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

Overall planning of the transportation program, including the development and presentation of recommendations to the board of education concerning

contracting, leasing, and/or purchasing related to transportation services, and the preparation and establishment of procedures and policies related to crisis intervention, discipline, and general operation of the transportation service.

Total responsibility for the development of all transportation routes.

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

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

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

"Transportation supervisory salary costs" - That portion of the salary and allowable employee benefits of school district employee(s) who are documented as supervising a school district's pupil transportation programs (Regular, Vocational, Special Education, and Nonreimbursable). For districts that do not employ a full or part-time transportation supervisor, a superintendent's/director of special education's salary and related employee benefits shall be prorated as detailed in Section 120.80(b)(3) of this Part. These salary and related employee benefit costs shall be paid from the Transportation Fund.

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

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

Section 120.20 Transportation and Student Discipline

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

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

Section 120.30 Pupil Transportation Services Eligible for Reimbursement

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

Pupil transportation services eligible for reimbursement are listed below:

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

pickup points at the beginning of the school day and back again at the close of the school day, effective on the date that the Illinois Department of Transportation grants written approval pursuant to 92 Ill. Adm. Code 556 (Rules on Transporting Pupils Where Walking Constitutes a Serious Safety Hazard) that a serious safety hazard exists due to vehicular traffic, for specific areas and specific ages.

- 3) Transportation services provided for nonpublic school pupils when pupil transportation services for the nonpublic school pupils are provided on the same basis as the transportation services for public school pupils as provided in Section 29-4 of the School Code.
 - 4) Transportation services provided to a pupil who is required to be transported but is also required for disciplinary reasons to serve a detention period either before or after the regular school day.
 - 5) Transportation which is provided prior to or following voluntary, extracurricular and/or cocurricular activities, including sport practices, club meetings, drama rehearsals, or choral and band practices where such activities are scheduled before or after the school day, qualifies as transportation provided at the beginning or end of the school day and is therefore subject to reimbursement with respect to students who are required to be transported.
 - 6) Transportation services provided for pupils between attendance centers during the school day. This includes transportation of vocational pupils between attendance centers or a building or other trades skill development site of less than one and one-half miles.
- b) Vocational pupil transportation services provided during the school day for vocational pupils transported one and one-half miles or more one way from their assigned attendance center to a vocational program located at:
- 1) An area vocational center;
 - 2) Another school district; or
 - 3) A building or other trades skill development site.
- c) Special education pupil transportation services, including field trips, provided for special education pupils in accordance with Sections 14-7.02 and 14-13.01(b) of the School Code [105 ILCS 5/14-7.02 and 14-13.01(b)] and with 23 Ill. Adm.

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

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

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

Section 120.40 Pupil Transportation Services and Costs Not Eligible for Reimbursement

- a) Pupil transportation services not delineated in Section 120.30 of this Part are not eligible for reimbursement. Examples of these include the following:
- 1) Pupil transportation services provided under Section 29-3.1 of the School Code [105 ILCS 5/29-3.1] to take participants or spectators to or from athletic contests, academic contests, extracurricular and/or cocurricular activities;
 - 2) Transportation services provided for pupils at times other than those encompassed by the regularly scheduled routes of the school district, including overnight trips;
 - 3) Pupil transportation services funded by other State or federal programs or for which parents/guardians pay a portion or all of the costs;
 - 4) Transportation services provided for regular public and nonpublic school pupils residing less than one and one-half miles from their assigned attendance center for which there is no safety hazard approval by the Department of Transportation (costs of these services shall be determined using the formula detailed in Section 120.100(a) of this Part); and
 - 5) Special transportation not approved in accordance with Sections 14-7.02 and 14-13.01(b) of the School Code and 23 Ill. Adm. Code 226 (Special Education).
- b) Pupil transportation costs not delineated in Section 120.50, 120.60, or 120.80 of this Part are not eligible for reimbursement. Examples of these costs include, but are not limited to, the following:
- 1) payment of aides, attendants, or monitors on transportation routes, other than personnel stipulated in the Individualized Educational Programs of students with disabilities;
 - 2) premiums for the Illinois Municipal Retirement Fund (IMRF) (except for transportation supervisory staff), Social Security, unemployment insurance, or worker's compensation;
 - 3) consultants, except pre-approved training consultants;
 - 4) costs associated with obtaining a commercial driver's license; and

5) snow removal equipment or service.

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

Section 120.50 Reimbursable Direct Operating Costs

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

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

- C) Dental insurance;
 - D) Vision insurance;
 - E) Annuities in lieu of health, life, dental, or vision insurance;
 - F) Municipal retirement contribution, if paid by the employer as part of the transportation supervisory salary costs; and
 - G) Teacher retirement contributions, if paid by the employer from the Transportation Fund as part of the transportation supervisory salary costs.
- 4) Payments made to other school districts for providing pupil transportation services and expenditures consistent with this Part.
 - 5) Payments made to other agencies for computerized bus scheduling; to companies for the purchase of computer software used to establish school bus routes; and to companies for maps that identify vehicular traffic hazards.
 - 6) Payments made for fuel, oil, tires, and other supplies that are necessary for the operation of pupil transportation vehicles.
 - 7) The total cost of converting school bus gasoline engines to more fuel efficient engines or to engines which use alternate energy sources.
 - 8) Expenditures (according to a school district's written travel reimbursement policies) for travel to workshops or meetings conducted by the regional superintendent or the State Superintendent of Education designed to improve the driving skills of school bus drivers or travel to other training programs that are for the enhancement of skills necessary to operate vehicles safely, manage student behavior, or address specific student needs (excluding competitions).
 - 9) Expenditures for contractual maintenance services including materials, parts, supplies and labor necessary for the operation of pupil transportation vehicles or equipment used in the transportation program not exceeding \$2,500 per service.
 - 10) Expenditures for lease agreements for pupil transportation vehicles, for lease/rental of less than 30 days.

- 11) Expenditures for insurance, license plates, and inspection fees pertaining to pupil transportation vehicles.
 - 12) Expenditures for the rental of pupil transportation equipment for fewer than 30 days.
 - 13) Transportation related building, land and building maintenance costs. The prorated costs of operation and maintenance of buildings, as set forth in Section 120.90(g) of this Part, when directly related to pupil transportation services including:
 - A) Utility costs;
 - B) Custodial supplies and services;
 - C) Insurance for buildings and/or for site improvements;
 - D) Security services;
 - E) Telephone charges incurred for the transportation program; and
 - F) Lease or rental of land or buildings for storing or maintaining transportation vehicles when leased for less than 30 days.
 - 14) Expenditures for items that enhance transportation safety, costing less than \$2,500 and not funded by any other federal or State source of funding, including but not limited to:
 - A) federally approved child safety restraint systems;
 - B) reflective tape;
 - C) alarm/warning systems for child safety;
 - D) cameras used on school buses specifically for security purposes.
- b) Contractual pupil transportation services
- 1) The cost of contractual pupil transportation services, which shall be limited to the following types:

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

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

Section 120.60 Reimbursable Annual Depreciation Allowances

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

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

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

Section 120.70 Deductions from Direct Operating Costs

The following items shall be deducted from direct operating costs.

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

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

Section 120.80 Reimbursable Indirect Cost for Pupil Transportation Services

A school district that owns and operates its own transportation services shall receive reimbursement for indirect costs equivalent to five percent of the total direct cost for pupil transportation services. Total allowable direct costs shall be computed as reimbursable direct costs, plus depreciation, less deductions as stipulated in Section 120.70 of this Part and payments to other LEAs or independent carriers.

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

Section 120.90 Cost Proration Related to Pupil Transportation

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

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

- e) Payments for all contractual transportation services must be prorated based on miles per contractor across all types of transportation provided (i.e., regular, vocational, special education, and/or non-reimbursable), with the exception of the following:
 - 1) Payments to a contractor that provides only one type of transportation service;
 - 2) Payments by a district to a contractor that provides multiple types of transportation service, a contract for each of which was separately executed on or after July 1, 2004, based on the lowest bid among at least two bids tendered, as reflected in the district's records on the procurement of these services;
 - 3) Payments to a contractor by a district for costs that are part of a contractual agreement between a cooperative or joint agreement and the contractor; and
 - 4) Payments by one district to another district for one type of transportation service.
- f) If a pupil transportation vehicle is used for more than one category of transportation service, the depreciation allowance shall be prorated based on the ratio of the number of miles traveled in each category of service to the total miles traveled in all categories.
- g) Expenditures charged to the Operations and Maintenance Fund and/or the Education Fund that are directly related to the Pupil Transportation Program Services may be claimed as direct cost reimbursement from the Transportation Program. When the district or joint agreement cannot substantiate the portion of the cost applicable to the pupil transportation program, the expenditures shall be allocated according to the square footage of the bus garage divided by the total square footage of all the district owned buildings and that result multiplied by the total expenditures of each allowable cost. The transportation portion of each allowable cost that is under \$2,500 or which has a useful life less than one year is claimed under Section 120.50(a)(13).

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

Section 120.100 Reimbursement Formulas

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

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

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

Section 120.110 Reporting Requirements

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

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

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

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

Section 120.115 Fully Allocated Costs of Transportation

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

a) Definitions

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

b) Allocation of Costs

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

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

c) Fully Allocated Costs

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

- 1) Labor/Personnel Costs
 - A) Managers (direct administration)
 - B) Supervisors
 - C) Dispatchers
 - D) Drivers
 - E) Aides/Monitors
 - F) Security Personnel
 - G) Clerical Personnel
 - H) Training Personnel
 - I) Custodians, Groundskeepers, and Maintenance Personnel
 - J) Accountants
 - K) Personnel Administrative Staff
 - L) Legal Staff
 - M) Mechanics/Helpers
 - N) Inventory/Parts Clerks
 - O) Fuel Attendants
 - P) Vehicle Cleaners
 - Q) Planners/Schedulers

- 2) Employee Benefits (associated with personnel included pursuant to subsection (c)(1) of this Section)
 - A) FICA and Medicare
 - B) Unemployment insurance

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

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

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

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

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

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

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

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

Section 120.120 Bus Scheduling Services and Software

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

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

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

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

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

SUBPART B: CUSTODIAN REIMBURSEMENT FOR PUPIL TRANSPORTATION

Section 120.200 Definitions

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

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

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

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

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

"Qualifying pupil" means an individual who:

is a resident of the State of Illinois; and

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

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

either:

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

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

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

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

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

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

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

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

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

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

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

Section 120.210 Custodians Eligible for Reimbursement

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

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

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

Section 120.220 Custodians Not Eligible for Reimbursement

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

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

Section 120.230 Responsibilities of Schools

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

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

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

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

Section 120.240 Reimbursement

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

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

Section 120.245 Responsibilities of the Regional Superintendents of Schools

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

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

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

Section 120.250 Dispute Resolution

- a) When a custodian and school official disagree as to the validity of a claim for reimbursement, each party shall submit to the State Superintendent of Education a written statement including the reasons for the dispute and any documentary evidence supporting their respective positions. This shall be done by October 1 after the close of the school year to which the dispute applies.
 - 1) Failure of the school official to comply with this requirement will automatically validate the position of the custodian, provided that the custodian's claim is otherwise in conformance with this Part.
 - 2) Failure of the custodian to comply with this requirement will automatically validate the position of the school official, provided that it is otherwise based on the provisions of Section 29-5.2 of the School Code and this Part.

- b) A custodian who believes that the State's reimbursement is inaccurate may file a request for correction of said reimbursement, provided that:
 - 1) the request is submitted in writing to the State Superintendent of Education within ten calendar days after receipt of the check for reimbursement; and
 - 2) the request includes:
 - A) a statement of the custodian's reasons for disputing the amount of reimbursement received and any documentary evidence pertaining to this statement,
 - B) a statement of the amount of money the custodian believes is properly due from the State, and
 - C) the custodian's name, address, and telephone number.

- c) The State Superintendent of Education shall review the evidence submitted pursuant to subsection (a) or (b) of this Section and, based on the applicable provisions of Section 29-5.2 of the School Code and this Part, shall issue a written decision to the persons submitting the evidence within 30 calendar days after receipt of the evidence. The decision of the State Superintendent shall be final.

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

Section 120.260 Audit and Enforcement

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

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

