

**MAXIMIZING YOUR SPECIAL EDUCATION TRANSPORTATION
STATE SCHOOL AID REVENUE**

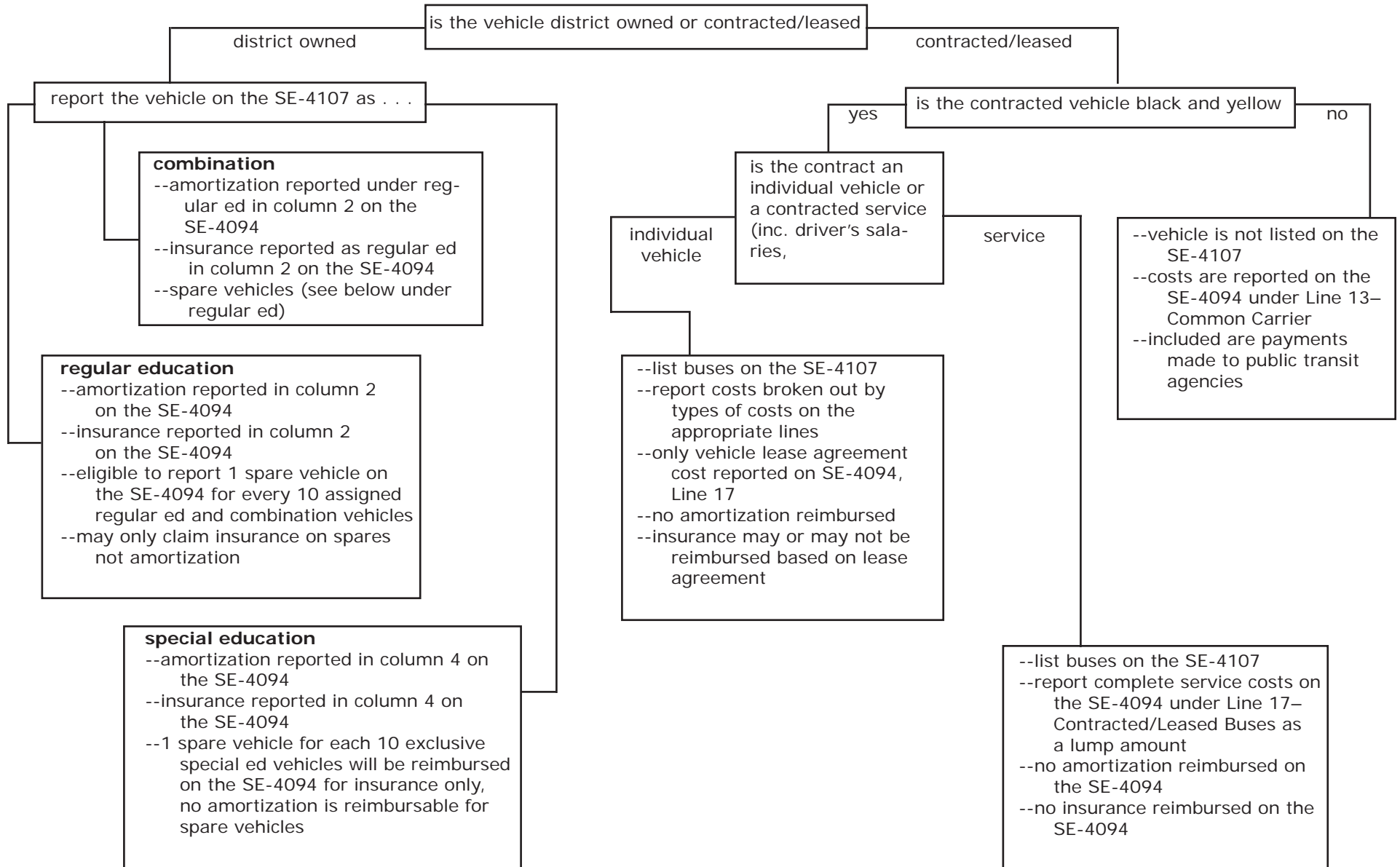
1. Forms that impact funding
 - a. SE-4094 Transportation Expenditure Report
 - b. SE-4107 School Bus Inventory Report
 - c. SE-4159 Transportation Logs (SL and RL)
 - d. Forms that drive payment are required to be retained for a minimum of three years
2. Specialized Transportation Services Ground Rules
 - a. All special education pupils are to ride regular education buses and on regular education runs first
 - b. All special education pupils are to ride on regular education runs with accommodation
 - c. Only special education pupils with an IEP requiring specialized transportation services are reimbursable
3. Specialized Transportation Services Funding Ground Rules
 - a. Costs must be for pupil transportation activities and vehicles only
 - b. Pupil transportation costs are those incurred to and from an instructional site (all field trip/sport team expenditures are charged to regular education)
 - c. Pupil transportation costs reported are those costs directly incurred by the district (costs contracted from another Michigan public school district are not eligible to be reported)
4. Common Mistakes on the Transportation Logs
 - a. Failure to determine which vehicles have both special education and regular education runs
 - b. Failure to average special education rider count over 5 days
 - c. Failure to report riders exiting on forward progression (i.e. home to school, school to special program site)
 - d. Addition errors on the pupils exiting the bus
 - e. Lost logs
 - f. Inaccurate totals carried over to the 4094 Expenditure Report
5. Common Mistakes on the School Bus Inventory
 - a. Failure to report vehicles on the inventory when the district puts them in service (delays amortization or disallows costs)
 - b. Failure to report contacted/leased black and yellow vehicles (disallows costs)
 - c. Inaccurate vehicle status codes (usage codes)
 - d. Using status code "3" Section 53 without prior departmental approval
 - e. Removing buses sold or scrapped during the year
 - f. Reporting inaccurate field data
The calculation of amortization for fleet vehicles is determined by columns 11-Capacity, 12-Cost, and 14-AT Status on the SE-4107. If any of these columns for a vehicle are inaccurate, the district will lose reimbursement based upon the amount of amortization to be charged. For example; an error in the cost of the vehicle being reported as \$4,053 instead of \$40,539 will only generate amortization payments of \$579 over seven years instead of \$5,791 or a loss of \$37,486 over seven years. Both capacity and type of bus purchased will affect the number of years a vehicle will be amortized over
 - g. FAILURE TO REVIEW AND CERTIFY THE BUS INVENTORY BY JUNE 30 OF EACH YEAR

6. Common Mistakes on the Transportation Expenditure Report
 - a. Failure to claim employee benefits on an employee by employee basis (do not use a flat proration)
 - b. No driver can be more than 1.0 FTE (use 6 hours or whatever is full time for your district)
 - c. Inaccurately prorating driver hours – proration is determined by the amount of time the driver transports students with IEPs vs. regular education students
 - d. Failure to ask for a waiver to use a district owned minivan or car and without the waiver cannot report costs
 - e. Failure to report insurance on a vehicle by vehicle basis (do not use a flat proration)
 - f. Vehicle proration – combination vehicles count as half a bus and spare vehicles can be used on a ratio of 1 spare for every 10 vehicles by category

7. MOST COMMON MISTAKES. . . .
 - a. Failure to communicate and coordinate between the Business Office and the Transportation Department when completing the reports
 - b. Failure to communicate and coordinate with the Transportation Department and Special Education Department on transportation and IEP issues

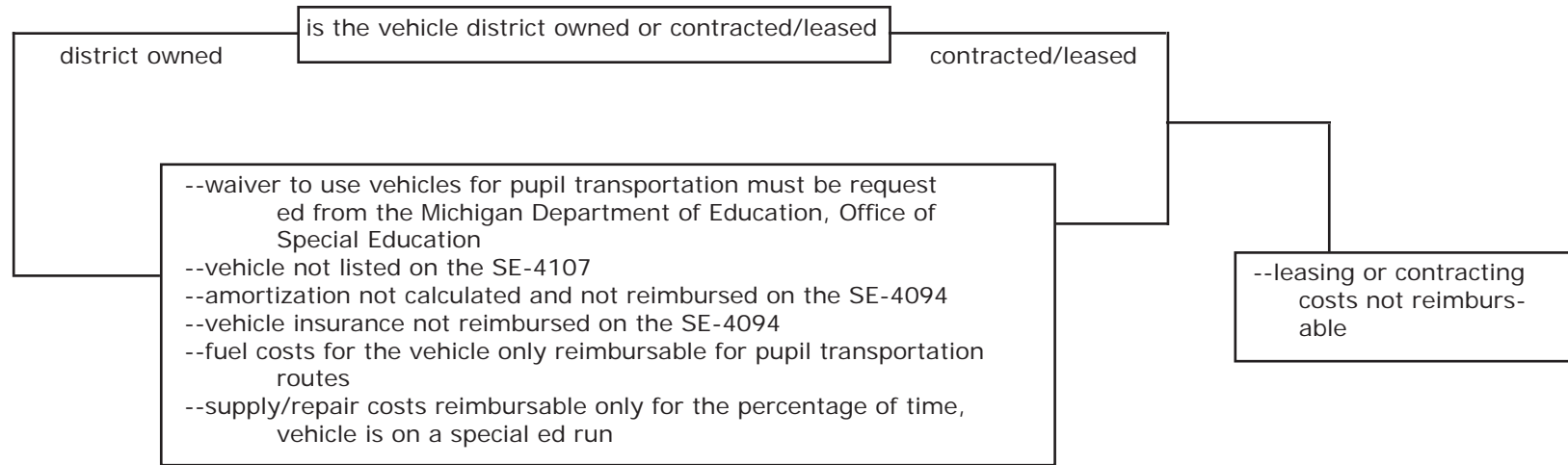
REPORTING AND FUNDING GUIDELINES FOR PUPIL TRANSPORTATION VEHICLES

SCHOOL BUS – vehicle, other than a station wagon or passenger van, with a capacity of 16 or more passengers assigned to a pupil transportation route.



REPORTING AND FUNDING GUIDELINES FOR PUPIL TRANSPORTATION VEHICLES

STATION WAGON/PRIVATE CAR – motor vehicle designed to carry not more than 10 passengers and built on a passenger vehicle chassis



PASSENGER MINI VAN – motor vehicle designed to carry not more than 11 passengers, registered and titled as a station wagon

