

Understanding the SE-4094 Reinvented with the Transportation Categorical

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PRESENTATION today from three distinct areas of operations:

- **ISD Training Agency Supervisors**
 - Review & Audit Process of LEA/PSA completed SE-4094
 - Communication / education of LEA/PSA Transportation Supervisors/Directors – Business Office for accurate data
- **MDE / CEPI Submission of Initial Review (January 31)**
- **MDE Audit Procedures for Reimbursement**



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- **The Business and PROCESS of Pupil Transportation**

- Student Count – SE-4159
- School Bus Inventory System SE-4107
- Transportation Allowable Expenses SE-4094

Success in any business model starts and ends with great communication, support, and teamwork

Our education communications model

MDE -> Superintendents -> to the TEAM including;

-> Assistant Superintendents

-> Business Office

-> Transportation Director / Supervisor

Following our model – process of improved communication by

- ISD Training Agency Supervisors
- Training Agency of Michigan (TAAM)
- Michigan Association of Pupil Transportation (MAPT)
- Michigan School Business Officials (MSBO)



SE-4094 REPORTING



SE-4159 - Count Logs
Form

SE-4107 - SBIS
Website

SE-4094 Reporting Form

<https://cepi.state.mi.us/FID/DIST/welcomescreen.aspx>

SE-4094 Reporting - Review & Audit

- The State School Aid Act, MCL 388.1618 (7), reads in part
- “By not later than 1 week after the last business day in September of each year, each district and intermediate district shall file with the center the audited transportation expenditure report, known as "SE-4094", on a form and in the manner prescribed by the center. An intermediate district shall certify the audit of a district's report.”
- ISD Review and Audit

Reporting timelines - instructions

MDE Pupil Transportation

- Reporting Timelines 2025-2026



- Cost of Bus Worksheet
- School Bus Inventory Report - INSTRUCTIONS
- <https://www.michigan.gov/mde/services/special-education/funding/state-aid-info/transportation>

SE-4094 - Pillars of proper reporting

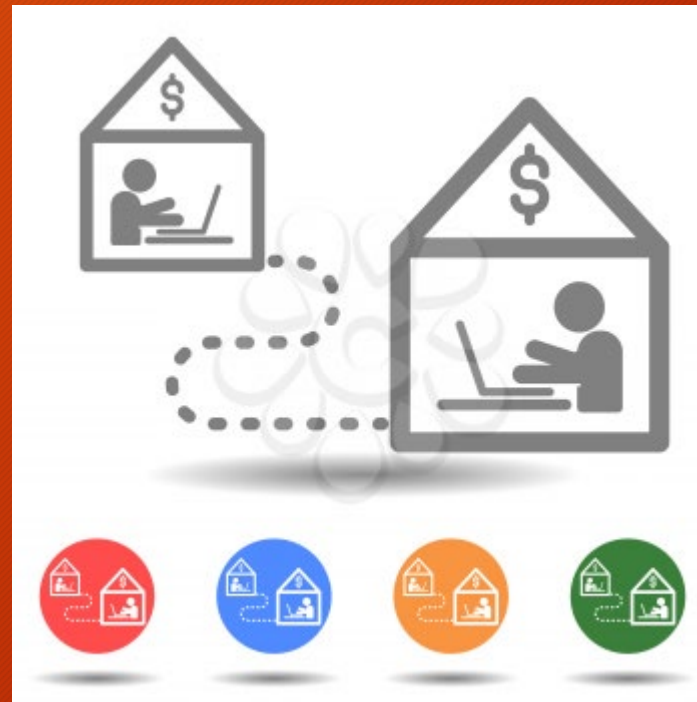
- Basic - Vehicles / Riders / Miles / Expenditures



- Plus insurance / FTEs / supplies / repairs ...
 - Errors / Omissions / Exclusions
 - Third party - contract challenges
 - [FTE Conversion Table - Interactive](#)

The Ultimate Tool – catch errors/omissions/exclusions before reporting is submitted

- INTERACTIVE SE-4094 Worksheet



TOP TEN LIST

- #1 - I wish I would have kept track of these numbers monthly or quarterly
- #2 - My Business manager handles all of that reporting - they know everything!!
- #3 - SE-4094 allowable expenses only relate to vehicles, students, miles
- #4 - Buses and students are reported, but no miles or fuel - because I can't get the breakdown since we are 3rd party contracted
- #5 - No big deal if the SE-4107 bus inventory and the SE-4094 buses used are different
- #6 - Amortization & insurance is confusing when it involves leased buses, so I'll leave that line blank
- #7 - I'm the Transportation Director - I have to talk to my Business Manager - when?
- #8 - What data do I need to collect - or go back and try to recover and reassemble
- #9 - Reporting data is submitted once a year, so I have lots of time to accumulate the data to meet the deadline
- #10 - Without data, you only have opinion

CEPI – Center for Educational Performance and Information

CEPI Master Calendar Dates & Deadlines for 2026

<https://www.michigan.gov/cepi>

FID Collection for transportation expense SE-4094 opens August 3, 2026

- Closes on October 7, 2026
 - Final sent to State of Michigan
-
- FID Collection of SE-4096 opens August 5, 2026 / closes September 30, 2026
 - [FINAL OCSBO Reporting Spreadsheet](#)

SE-4094 REPORTING - changes

4 Required data pillars necessary to complete



SE-4159 – Count Logs
Riders/students
Academic miles

SE-4107 – SBIS; STV waivers
Vehicles

SE-4094 - Reporting Form
Expenses

SE-4094 User Guide

Transportation Expenditure Report Form (SE-4094)

Line	Account Code	Description	Comment	Reg/Voc Ed		Spec Ed-Sec. 52		Spec Ed-Sec. 53a		Total
				FTE	Expenditure	FTE	Expenditure	FTE	Expenditure	
				(1)	(2)	(3)	(4)	(5)	(6)	
1000 — SALARIES										
1	1160 1170	Supervision	+	2.33	156256.0	0.00	0			156,256
2	1610	Vehicle Drivers	+	0.40	10832.0	0.00	0	0.00	0	10,832
3	1620	Secretarial/Clerical	+	0.00	0	0.00	0			0
4	1630	Aides	+	0.00	0	0.00	0	0.00	0	0
5	1550 16xx	Other Support	+	0.00	153875.0	0.00	0			153,875
6	TOTAL SALARIES		+	2.73	320,963	0.00	0	0.00	0	320,963
7	2000	Employee Benefits	+		0		0		0	0

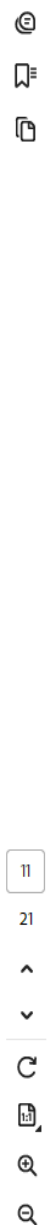
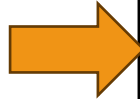
Line	Account Code	Description	Comment	Reg/Voc Ed		Spec Ed-Sec. 52		Spec Ed-Sec. 53a		Total
				FTE	Expenditure	FTE	Expenditure	FTE	Expenditure	

SE-4094 Common Errors and Omissions

- FTEs must have Expenditures
- Expenditures must have FTEs
- Calculating FTEs

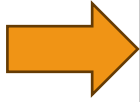


Line	Account Code	Description	Comment	Reg/Voc Ed		Spec Ed-Sec. 52		Spec Ed-Sec. 53a		Total
				FTE	Expenditure	FTE	Expenditure	FTE	Expenditure	
				(1)	(2)	(3)	(4)	(5)	(6)	
3000/4000 — PURCHASED SERVICES — NON-VEHICLE RELATED COSTS										
8	32xx	Local Expenses	+		0		0		0	0
9	34xx	Telephone/Postage	+		7619.0		0			7,619
10	38xx 55xx	Other Utilities	+		0		0			0
11	31xx	Purch Serv - Staff	+	0.00	0	0.00	0	0.00	0	0
12		Other Non-Veh Purch Serv	+		0		0			0
13		TOTAL NON-VEH RELATED PURCHASED SERVICES	+		7,619		0		0	7,619
				No of Veh		No of Veh		No of Veh		
14		School Transportation Vehicle Count	+	0		0		0		
15	3310	Pupil Trans Common Carrier	+	0	33629.0	0	0	0	0	33,629
16	3310	Pupil Trans Common Carrier (black/yellow)	+	0	1617.0	0	0	0	0	1,617
17	3330	Pupil Trans Family Veh Cost	+	0	7893.0	0	0	0	0	7,893
18	3310	Pupil Trans Taxi Cab/TNC	+	0	13140.0	0	0	0	0	13,140
19	3930	Pupil Trans Fleet Insurance	+	0	193.0	0	0	0	0	193
20	4230	Leased Buses (Black/Yellow)	+	0	5015.0	0	0	0	0	5,015
21	4xxx	Other Vehicle Related Costs	+		30429.0		0		0	30,429
22		TOTAL VEHICLE RELATED PURCHASED SERVICES	+		91,916		0		0	91,916



SE-4094 Common Errors and Omissions

- Line 14 School Trans Vehicles
Vehicles 10 Passengers or Less Here - Do not list buses
Must have MDE Waiver
- Line 15 Pupil Trans Common Carrier - Public Transit Buses Here
- Line 16 Pupil Trans Common Carrier - (Black & Yellow) Dean, Durham, etc.
- Line 19 Pupil Trans Fleet Insurance - List School Owned Buses & Insurance
- Line 20 Leases Buses - Costs Here. Ins. Costs on Line 19. No Amortization



Line	Account Code	Description	Comment	Reg/Voc Ed		Spec Ed-Sec. 52		Spec Ed-Sec. 53a		Total
				FTE (1)	Expenditure (2)	FTE (3)	Expenditure (4)	FTE (5)	Expenditure (6)	
5000 — SUPPLIES										
23	5710	Vehicle Fuel (Fossil)	+		282.0		0		0	282
24	5740	Electric Vehicle (EV) Charging	+		11638.0		0		0	11,638
25	5710	Oil/Grease	+		0		0		0	0
26	5720	Tires/Batteries	+		18945.0		0		0	18,945
27	57xx	Other Supplies/Repair Parts	+		0		0			0
28	5910	Office Supplies	+		0		0			0
29	TOTAL SUPPLIES		+		30,865		0		0	30,865
30	7000	Other Expense/Adjustment	+		0		0		0	0
31		Bus Amortization	+		0		0		0	0
32	TOTAL EXPENDITURES		+		451,363		0		0	451,363
33		Total Annual Miles (Non EV)	+		0		0		0	0
34		Total Annual Miles (EV)	+		0		0		0	0
35		Total Academic Miles (Non EV)	+		0		0		0	0
36		Total Academic Miles (EV)	+		0		0		0	0
37		Total Riders Per Count Week (Non EV and EV)	+		0		0		0	0
38		Total Fossil Fuel Consumed (in gallons)	+		0		0		0	0
39		Total Electricity Consumed (in kilowatt hours)	+		0		0		0	0
40	TOTAL ANNUAL MILES PER GALLON (NON EV)		+		0		0		0	0
41	TOTAL ANNUAL MILES PER KILOWATT HOUR (EV)		+		0		0		0	0



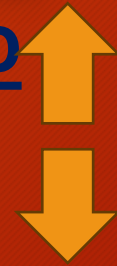
SE-4094 Common Errors and Omissions

- Lines 23 & 24 - Fossil and EV Charging Expenses
- Line 31 Amortization - Leased, contracted, & Spare Buses Not Allowed - Expenses Must Match the SE-4107
- Lines 33 & 34 Total Annual Miles - Non-EV (Fossil) & EV
- Lines 35 & 36 Total Acad Miles - Non-EV (Fossil) & EV - Can not be higher than Total Annual Miles
- Line 37 Total Riders Per Count Week - Use SE-4159 from previous October
(Rider Count cannot be higher than enrollment)

Anomalies in data – cause potential reduction in reimbursement amount



COMMON ERRORS DATA POINTS - can move LEA into octile



- **COUNTS:**
- All other types of student transportation - TNC (Transportation Network Companies) not reported using the **SE-4159** student count forms
 - Transitional / Homeless
 - McKinney Vento
 - Example of reimbursement reduction
- **MILES:**
- Miles traveled are out of sync with fuel expenses
- Some school buses get 18 mpg based on the reporting

Remember....

- [MCL 388.1622l](#) calculations are based on riders per square mile, not riders per mile; therefore, school district boundaries are predetermined (How do PSAs get added in?)
- Districts may not claim school of choice students in rider counts unless: special education with transportation in IEP, homeless, or foster care.
- Academic miles should never exceed total annual miles.
- State aid (November, May, could vary)
- Amortization rules (what gets reported, match 4107)
- A school transportation vehicle is a 10 passenger or less vehicle (van)
- Grant funds used need to be deducted (CBEG)
- Please READ instructions thoroughly

Upcoming Changes And Updates

- School Bus Inventory System (transfer/purchase price caps)
- STV waivers (required documentation)
- Section 53
- Public transportation (SB 467)
- FID and the 4094

Thank you

- SE-4094 DUE TO YOUR LOCAL ISD – September 18, 2026 for review / audit
- MDE / CEPI submission – October 7, 2026
- Strive for systems / processes that provide quality data

