

### KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT SECTION MICHAEL C. MURPHY, Director of Fiscal Auditing 785-296-4976

# **CTE Transportation State Aid**

Revised 5/28/2014

#### PURPOSE OF AUDIT

The 2012 Legislature changed funding of CTE approved classes that are offered at Community Colleges or Technical Colleges so that funding of those classes flows through the State Board of Regents. Kansas High Schools are encouraged to send 11<sup>th</sup> and 12<sup>th</sup> grade students to those programs. To aid the Unified School Districts in this endeavor, the legislature appropriated funds for CTE Transportation Aid, the amount of which is based on a formula using type of vehicle, mileage and number of trips made to the college. State aid is not dependent upon the number of students riding on a particular bus.

#### Type of Vehicle

Reimbursement is based on the type of vehicle used to transport students from the high school to the college.

Suburban and Vans = \$0.90 per mile.

Type A or B School Bus = \$1.15 per mile.

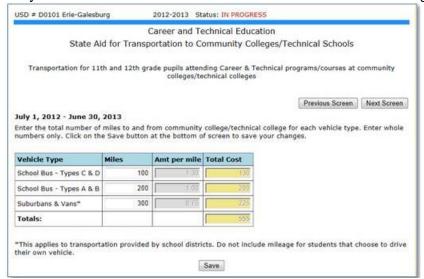
Type C or D School Bus = \$1.45 per mile.

#### Mileage

Mileage will be measured round trip between the High School and the College.

#### Claims

Districts were to submit their State Aid for Transportation to Community Colleges/Technical Schools in early June on the Local Effort Form which should look something like this.



Claimed amounts will be included in the Master USD Write up program for each district submitting a claim.

District's may combine the trips made to Colleges with any other program. This will have no effect on the CTE reimbursement, but may affect other programs. For example, a district transports 5 students from the high school to the technical college located in a neighboring city. On the same bus, the district transports 15 additional students to a special education center operated by the Special Education Coop located in the same neighboring city. CTE Transportation will be calculated normally; Special Education Transportation will be calculated by taking 75% (15 SPED / 20 Total students) of the total cost of operating the bus.

#### **AUDIT STEPS**

- 1. Verify the type of bus used to transport CTE students. (Depending on the number of students or multiple schools, districts may use more than one type of bus.)
- 2. Obtain from the district, the route used to travel from the high school to the college and back. Plot this route using our mapping software to verify the round trip mileage for one day. Schools may make more than one round trip per day; districts will need to inform the auditor if this is the case.
- 3. Determine the number of days the district transported students to college.

## REPORTING REQUIREMENTS

- 1. The claimed miles and reimbursement can be found on the CTE Transportation page of the current USD write-up.
- 2. Re-calculate total miles for each type of vehicle on the CTE Transportation page.

An Equal Employment/Educational Opportunity Agency

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KSDE General Counsel, 900 SW Jackson., Topeka, KS 66612 785-296-3201

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