AUDIT GUIDE
CTE Transportation State Aid
NOT FUNDED in 2020-21
(as part of Governor's 2020-21 Allotments – was not funded)

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 11th and 12th 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 the type of vehicle, mileage and number of trips made to the college. State aid is not dependent upon the number of students riding in a particular vehicle.

Type of Vehicle
Reimbursement is based on the type of vehicle used to transport students from the high school to the college. The amount is determined annually based on moneys available.

Suburban and Vans Type A or B School Bus Type C or D School Bus

Mileage
Mileage will be measured round trip between the high school and the college.

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

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Miles</th>
<th>Amt per mile</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Bus - Types C &amp; D</td>
<td>0.0</td>
<td>1.49</td>
<td>0</td>
</tr>
<tr>
<td>School Bus - Types A &amp; B</td>
<td>0.0</td>
<td>1.15</td>
<td>0</td>
</tr>
<tr>
<td>Suburbs &amp; Vans*</td>
<td>0.0</td>
<td>0.99</td>
<td>0</td>
</tr>
<tr>
<td>Totals:</td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

*This applies to transportation provided by school districts. Do not include mileage for students that choose to drive their own vehicle.
Claimed amounts will be included in the Master USD Write up program for each district submitting a claim.

Districts 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.

Districts may make either a single round trip (high school to technical school to high school) or two round trips (high school to technical school back to district, to technical school to high school) per day.

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.