Special Education Transportation Expenditures (Form 308)

Instruction Manual

LEA Forms Web Application
Submit by: May 10, 2024

Kansas leads the world in the success of each student.
MISSION
To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student’s gifts and talents.

VISION
Kansas leads the world in the success of each student.

MOTTO
Kansans Can

SUCCESS DEFINED
A successful Kansas high school graduate has the
• Academic preparation,
• Cognitive preparation,
• Technical skills,
• Employability skills and
• Civic engagement
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

OUTCOMES
• Social-emotional growth
• Kindergarten readiness
• Individual Plan of Study
• Civic engagement
• Academically prepared for postsecondary
• High school graduation
• Postsecondary success
# Table of Contents

Table of Contents ................................................................. 3  
Introduction ........................................................................... 4  
Instructions ........................................................................... 5  
Special Education Transportation State Aid Report .................. 7  
Vehicle Depreciation Schedule: ............................................. 10  
Submit Report ........................................................................ 19  
Printing .................................................................................. 20  
Contacts ................................................................................ 21
Special Education Transportation

Introduction

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Special education transportation, whether involving a special teacher or pupil travel, is only reimbursable if it is specified as a related service in the student’s IEP. All transportation costs are reimbursed at 80% of the actual travel expenses incurred. All transportation reimbursement is claimed on the Form 308, which is an online form accessed through Authenticated Applications (LEA Forms) and must be submitted on or about May 10 each year. This early filing deadline requires LEAs to make estimates of May and June expenses.

We highly suggest you carefully review the special education transportation expenditures to ensure all expenditures are accurate. Your final June 1 special education payment will include 80% of your claim, in addition to teacher entitlement, catastrophic entitlement, Medicaid state aid replacement and flow-through payments you receive on behalf of the special education coop/Interlocal, less your October 16, December 15, March 15 and April 15 payments and any overpayments.

All organizations (public school districts, sponsor district of coop, Interlocal and Service Centers) must submit the Form 308, even if there are no special education transportation expenditures to claim.

NOTE: KSA 72-3423 requires all special education state aid payments to be deposited in the school district’s general fund budget then transferred to the special education fund.
Instructions

All LEAs shall submit the Special Education Transportation (Form 308) even if transportation costs are zero. This is our notification your district does not have any eligible expenditures for reimbursement.

Login the KSDE Authentication Portal: [https://appss.ksde.org/authentication/login.aspx](https://appss.ksde.org/authentication/login.aspx)

Enter **your** User Name and Password. If you are unable to login, please click the “Forgot Your Password?” link or contact the Help Desk at 785-296-7935.

Click Lea Forms then choose Special Education Transportation (Form 308) to begin.
Click Create New Report for 2024 to begin.

NOTE: Data should be saved frequently to reduce risk of losing data. Session timeouts may vary due to inactivity.

Administrative Data

The KSDE Directory Updates authenticated web application is the source for populating the USD information. If this information is not correct, please login the Directory Updates to make applicable updates.

Interlocals and Service Centers (D0600’s) typically do not have Superintendent listed as a personnel category in the Directory Updates. Instead, one of the following personnel will be listed as Superintendent based on these categories in the order listed: Executive Director (ED), Executive Director Special Education (EDSS), Director (D), Director Special Education (DSED), and Superintendent (S). In the event there are multiple personnel with the same category, the application will select the first person listed.

For questions regarding the Directory Updates, please contact Marcia Ricklefs at 785/296-4209 mricklefs@ksde.org or Rose Ireland at 785/296-4973 rireland@ksde.org. Click <Save> then <Next Screen>.
Special Education Transportation State Aid Report

Enter all special education transportation expenditures for the current school year (KSA 72-3422(b)(2)). Special education transportation is reimbursable only if it is specified as a related service in the student’s IEP; transportation not required on the IEP may not be claimed. All costs are reimbursed at 80% of the actual costs incurred (K.S.A. 72-3422(b)(1)-(3)). Expenses not incurred by the LEA are not reimbursable. Due to the early filing deadline of May 10, districts are required to estimate expenses for May through June 30.

WE HIGHLY SUGGEST THAT YOU CAREFULLY REVIEW THE 2023-2024 SPECIAL EDUCATION TRANSPORTATION EXPENDITURES TO ENSURE THAT ALL EXPENDITURES ARE CORRECT AND NOT DUPLICATED.

Pro-Rating Expenditures: If a vehicle is used to transport both identified and regular education students, the special education ratio is determined by the number of identified students (with travel on the IEP) divided by the total number of students riding the bus.

If a vehicle is used only part-time for travel required in the IEP, the special education ratio is determined by the number of miles for special education divided by the total miles driven for the vehicle.

Click here to download: Special Education Reimbursement Guide (Transportation Page 8).
If you are a sponsoring district of a coop, all expenditures of the participating districts must be combined and submitted on your behalf.

NOTE: Accumulate Depreciation must be selected on this screen after all vehicles have been entered on the Depreciation Schedule screen.

- **Salary of Bus Drivers and Transportation Aides (Line 1):** Salary, benefits, and payroll taxes (social security, unemployment, worker’s comp, insurance, etc.) for special education bus drivers for the purpose of transporting identified students are reimbursable. If the district incurs a KPERS employment penalty (statutory contribution rate) for hiring retirees, this should also be claimed here. The cost incurred for paraeducators accompanying an exceptional student on the special education bus outside the school day should be claimed here. This time must NOT be included as time worked by the paraeducator on the LEA’s personnel report.

- **Contracted Services (Line 2):** Transportation costs incurred directly by districts that have contracted with a parent or other private party for the transportation of an identified student. Contracted services include payments made for contracted bus service and for mileage paid to parents who transport identified students. This would include taxi services, services supplied by another LEA and services provided by private bus companies, however, these costs can only be claimed if the LEA bears the financial responsibility for the transportation. The provision of these services must be the responsibility of the district.

- **Insurance (Line 3):** Report insurance payments covering vehicles used to transport identified students. The LEA MUST verify that insurance costs are not duplicated on the Annual Statistic Report Form 18E on the regular route pupil transportation expense form. Do not include insurance for regular route vehicles.

- **Maintenance In Lieu of Transportation (Line 4):** Costs incurred in providing room and board or non-medical care (or both) while maintaining an identified student at some place other than the child’s residence for the purpose of providing special education. **KSA 72-3422(b)(3)**

  Special aspects of the requirement:
  
  - Reimbursement shall not exceed $600 per exceptional child per year (allowable expenditures may not exceed $750, because 80% of $750 is $600)
  
  - These expenses are at no cost to the parents of the child if the district in which the child resides provides special education services to the child at a place outside the district. **KAR 91-40-21(j)**

- **Other Expenses (Line 5):** Maintenance costs such as gasoline, oil, routine maintenance, tires, and repairs of special education vehicles. Maintenance costs claimed for special education reimbursement should not be entered on the Annual Statistic Report Form (18E) on the regular route pupil transportation expense form. Administrative salaries are entered here but are not to exceed 10% of the line 5 expenditures. Vehicle maintenance salaries are also allowed on this line.
• **Capital Outlay Fund (Line 6):** Report expenditures for equipment used in transporting students such as major modifications made to school district vehicles, which includes ramps, lifts, bus safety lights, and other items needed to equip vehicles for special education. The LEA may opt to claim the total cost of the modification of special education vehicles in the year of the expense or may depreciate the cost over an eight-year period.

Do not include vehicle purchase; all vehicles should be entered on the Depreciation Schedule screen and will be depreciated over an eight-year period. (The Bus Barn) expenditures for the operation and maintenance of buildings and grounds only. If the district has a bus barn, storage areas, and/or offices for transportation employees, expenditures may be reported if its only used for Special Education. If not only for Special Education, pro-rate for Special Education. (example for pro-rating: take the number of SPED buses divide by total number of buses).

• **Depreciation (Line 7):** The only method of depreciation allowed is straight-line depreciation over an eight-year period on vehicles used exclusively for the transportation of exceptional children or the pro-rated share for vehicles used for dual purposes. The vehicle must have been delivered on or before June 1 to be claimed for the current year. Depreciation claimed on Form 308 must not also be claimed on the Annual Statistic Report Form (18E) on the regular route pupil transportation expense form.

• **Teacher Travel (Line 8):** Actual travel allowances of special teachers in connection with duties in providing special education or related services for exceptional children (limited to rate specified in K.S.A. 75-3203). If a special teacher resides outside the city designated as their official station, travel from the residence to an activity may be reimbursed for the lesser of: the distance between the official station and the activity OR, the distance between the residence and the activity (KAR 1-16-3c, KSA 72-3422(b)(1)).

Allowable Costs for Teacher Travel Include:

- Mileage expenditures directly related to providing special education and related services to identified children as outlined in the student’s IEP or IFSP
- Out-of-district mileage if specified in the student’s IEP or IFSP
- Cost of travel by Special Education Administrators if associated with the administration of special education such as attending IEP or IFSP meetings, meeting with special education staff, ensuring quality of special education services, etc.
- Expenditures incurred for a paraeducator to accompany an exceptional student on the special education bus outside the school day. These expenditures should only be claimed on Form 308 and not on the special teacher Personnel Report
- Infant Toddler special teacher mileage must be paid by the LEA to be claimed on Form 308

• **Total Transportation Costs: Sum of above lines one through eight. (Line 9):** Sum of above lines one through eight.
• **Transportation Expenditure Reimbursement (Line 10):** Report any reimbursement received such as insurance recovery or payments from other LEAs or organizations for the use of the special education vehicle. Also include outright cash sale prices of fully appreciated vehicles.

• **Net Pupil Transportation Costs: (Line 11):** Computed by taking line nine less line ten.

• **Total Transportation Aid (Line 12):** Computed by taking Net Pupil Transportation Costs (line 11) times 80 percent. **KSA 72-3422(b)(2)**

**Vehicle Depreciation Schedule:**

Please enter any newly purchased or lease option to buy vehicles *delivered on or before June 1*, and used for special education transportation as addressed in the student’s IEP. While this collection is used for calculating depreciation costs for special education transportation state aid, the district can choose (not required for Form 308) to also add all other vehicles (eg. regular route, activity, etc.), which will populate the 18E Annual Statistical Report opened later this summer and due August 31.

Click <New> to enter new vehicles and <Save> to add to the vehicle table. After all vehicles have been entered or updated, return to the transportation expenditure Form 308 and click the <Accumulate Depreciation> button to update Depreciation Costs on Line 7.
Depreciation of Vehicles is over an 8-year period which equates to 12.5% depreciation per year.

**Example #1: Purchase of a New Bus**
1. 2018 model bus **net cost** purchase price (delivered April 2019 [2018-2019 Year 1])..............$75,000
   - Depreciation ($75,000 ÷ 8 years)........................................................................................................$9,375
   - Depreciation Claimed for 5 years [2018-2019 thru 2022-2023] ($9,375 X 5 years).........................$46,875
   - Current Year Depreciation ......................................................................................................................$9,375
   - Remaining Depreciation Compounded (final year 2025-2026)...............................................................$18,750

**Example #2: Disposal of Bus with Remaining Depreciation**
2. 2018 model bus **net cost** purchase price (delivered April 2019 [2018-2019 Year 1])..............$75,000
   - Depreciation ($75,000 ÷ 8 years)...........................................................................................................$9,375
   - Depreciation Claimed for 5 years [2018-2019 thru 2022-2023] ($9,375 X 5 years).........................$46,875
   - Remaining Depreciation (disposal date May 2024) Compound to Include Current Year and Remaining Years (final year 2025-2026)...........$28,125

**Example #3: Purchase of a New Bus with Trade-In**
3. 2024 model bus **original cost** purchase price (delivered May 2024 [2023-2024 Year 1]).........$110,000
   - Trade-In book value of 2018 model bus (disposal date May 2024)
     Depreciation Compounded to Include Current Year and Remaining Years (final year 2025-2026)..............$28,125
   - **Net Cost** of new bus ($110,000 - $81,875)......................................................................................$81,875
   - Depreciation ($81,875 ÷ 8 years)............................................................................................................$10,234

**Example #4: Outright Sale of Bus with Remaining Depreciation and Net Gain**
4. 2018 model bus **net cost** purchase price (delivered April 2019 [2018-2019 Year 1])..............$75,000
   - Depreciation ($75,000 ÷ 8 years)...........................................................................................................$9,375
   - Depreciation Claimed for 5 years [2018-2019 thru 2022-2023] ($9,375 X 5 years).........................$46,875
   - Remaining Depreciation (disposal date May 2024)
     Compounded to Include Current Year and Remaining Years (final year 2025-2026)...........$28,125
   - Sold For..................................................................................................................................................$30,000
   - Calculated Depreciation * .......................................................................................................................($1,875)

* Goes to (Line 7) on the expense screen and will reduce net depreciation. Do not enter as a reimbursement if a vehicle has remaining depreciation as “net gains” are handled within the application.
Example #5: Outright Sale of Bus without Remaining Depreciation

5. 2016 model bus **net cost** purchase price (delivered April 2016 [2015-2016 Year 1]) ///////////// $75,000

- Depreciation ($75,000 ÷ 8 years).............................................................. $9,375
- Depreciation Claimed for 8 years [2015-2016 thru 2022-2023] ($9,375 X 8 years)........... $75,000
- Remaining Depreciation (disposal date May 2024)........................................... $0
- Sold For (Enter amount on Line 10 as reimbursement on the expense screen).............. $5,000

1. **Local Number** – Enter the number the district has assigned to the vehicle to provide a unique identifier.

2. **VIN** – Enter the VIN (Vehicle Identification Number) which is a unique code assigned to every motor vehicle when it's manufactured.

3. **Model Year** – Enter the model year, this is determined by the manufacturer which normally indicates the year the vehicle was manufactured.
4. **Rated Capacity** – This was previously listed as Passengers. For passenger vehicle types, this can be found on the Tire and Loading Information sticker, which is normally located on the inside driver’s door. For buses, this will normally be found inside the bus on the bulkhead.

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Maximum Rated Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-Mini Bus</td>
<td>35</td>
</tr>
<tr>
<td>C-Conventional Bus</td>
<td>81</td>
</tr>
<tr>
<td>D-Flat Nose Bus</td>
<td>90</td>
</tr>
<tr>
<td>Other Activity Bus</td>
<td>90</td>
</tr>
<tr>
<td>Passenger Vehicle</td>
<td>15</td>
</tr>
</tbody>
</table>

5. **Make** – This was originally listed as Body Make. The Make for buses is the body manufacturer and not the chassis (e.g., you would select Collins as the “Make” for a bus even though it may be on a Chevrolet, Ford or Dodge chassis). Please contact School Bus Safety staff, Keith Dreiling at (785) 296-4567 (kdreiling@ksde.org) or Dennis Tate at (785) 296-4545 (dtate@ksde.org), for any questions regarding the selection of a specific vehicle make.

**CURRENT VALIDATIONS FOR MAKE:**

- Blue Bird, Collins IC/International, Thomas, Titan and Trans Tech can only select the following MODELS: Yellow School Bus, Yellow Activity Bus, Activity Bus (School Bus Standards) and Other Activity Bus.

- Chevrolet, Chrysler, Dodge Ram and Ford can only select the following MODELS: SUV, Van, 2 door Sedan, 4 door Sedan, Pickup and Other.
Please note the dropdown list has been updated, with the new or updated Make below. For previously reported vehicles with retired Make, KSDE has cross-walked those to the current Make listed below:

- **a) IC/International**: All vehicles previously reported as International are updated as IC/International.
- **b) Other Passenger Vehicle**: All vehicles previously reported as Other are updated as Other Passenger Vehicle.
- **c) Other Yellow School Bus**: All vehicles previously reported as Amtran, Carpenter, Ward and Wayne are updated as Other Yellow School Bus.

6. **Vehicle Type** – It should be noted the dropdown list has been updated. Please contact School Bus Safety staff, Keith Dreiling at (785) 296-4567 (kdreiling@ksde.org) or Dennis Tate at (785) 296-4545 (dtate@ksde.org), for any questions regarding the selection of a specific vehicle type.

**CURRENT VALIDATIONS FOR VEHICLE TYPE:**

The following MAKES can only select the following VEHICLE TYPE:

- **Blue Bird**: A- Mini Bus, C- Conventional and D- Flat Nose Bus.
- **IC/International**: C- Conventional and D- Flat Nose Bus.
- **Collins**: A- Mini Bus.
- **Titan and Trans Tech**: A- Mini Bus.
- **Thomas**: A- Mini Bus, C- Conventional and D- Flat Nose Bus.
- **Dodge/Ram**: Passenger Vehicle.
- **Chevrolet**: Passenger Vehicle.
- **Chrysler**: Passenger Vehicle.
- **Ford**: Passenger Vehicle.
A - Mini Bus: Previously reported vehicles with 1A and 2A vehicle types are updated as A - Mini Bus. Select this type regardless of color or use. This bus is defined as a conversion constructed utilizing a cutaway front section vehicle with a left side driver door and cannot exceed the 25-year age restriction unless modified to meet current standards if used as a route bus to transport students from home to school and school to home per KSA 8-2009a. Select this Type also for a MFSAB (Multi-Function School Activity Bus).

B: Vehicle type B has been retired and not selectable. Previously reported vehicles will remain as vehicle type B. This was constructed utilizing a stripped van or truck chassis with the entrance door behind the front wheels.

C - Conventional Bus: Previously reported vehicles with vehicle type C are updated as C - Conventional Bus. Select this type regardless of color or use. This bus is defined as a conversion bus constructed utilizing a bus chassis with a hood and front fender assembly with the entrance door behind the front wheels and cannot exceed the 25-year age restriction unless modified to meet current standards if used as a route bus to transport students from home to school and school to home per KSA 8-2009a. Select this type also for a MFSAB (Multi-Function School Activity Bus).
D – Flat Nose Bus: Previously reported vehicles with vehicle type D are updated as D – Flat Nose Bus. Select this type regardless of color or use. This bus is defined as a conversion constructed utilizing a stripped chassis with the entrance door ahead of the front wheels and the engine may be in the front or rear and cannot exceed the 25-year age restriction unless modified to meet current standards if used as a route bus to transport students from home to school and school to home per KSA 8-2009a. Select this type also for a MFSAB (Multi-Function School Activity Bus).

Other Activity Bus: New beginning 2019-2020 school year. This type includes coach, limo and luxury buses, or any bus which is not an A, C or D vehicle type bus. These buses must meet all applicable Federal Motor Vehicle Safety Standards (FMVSS). Select this type regardless of color. Do not use this type for a MFSAB (Multi-Function School Activity Bus).

Passenger Vehicle: All vehicles previously reported as Car, Van/Mini-Van, Suburban and Other are updated as Passenger Vehicle. This vehicle type will also include Pickup. Select this type regardless of color for any vehicle that is not a bus. 12 and 15 Passenger Vehicles cannot be used for student transportation.
7. **Model** – This was previously listed as Chassis. Please contact School Bus Safety staff, Keith Dreiling at (785) 296-4567 (kdreiling@ksde.org) or Dennis Tate at (785) 296-4545 (dtate@ksde.org), for any questions regarding the selection of a specific vehicle model.

It should be noted the dropdown list has been updated. In order to retain historical vehicle data, the old list is displayed last but not selectable. The new list is selectable with the most common listed first.

a) **Yellow School Bus** = School bus used on a route.

b) **Yellow Activity Bus** = Activity bus that may also be used on a route.

c) **Activity Bus (School Bus Standards)** = School bus that could not be used on a route due to color, etc. This would include Multi-function School Activity buses.

d) **Activity Bus (Other)** = This includes Coach Buses, Limousine Buses and E-Coaches.

e) **Van, 2 Door Sedan, 4 Door Sedan and Pickup** – Includes vehicles as the name implies.

f) **Other** – Includes all other Models not listed above.

8. **Fuel** - Select the type of fuel the vehicle uses from the dropdown menu.

9. **Net Cost** – Enter the net cost of the vehicle.

10. **Delivery Date** – Enter the date the district took possession of the vehicle. If you need to add a vehicle that was bought prior to June 2, 2023, enter a date between June 2, 2023 – June 1, 2024 and save. Click on the delivery date and change to the correct date and SAVE.

11. **Disposal Date** – Enter the date the district disposed of the vehicle.
12. **Sold For** – Enter the amount the vehicle was sold for.

13. **Ownership** – Please select the appropriate ownership.

14-17. **Percent** – Enter the percentage that the bus is used for Regular, Activity, Special Ed or NonStudent.

18. **Notes** – Include any notes on the vehicles. (Optional).

19. **Accumulate Depreciation** – Click on this box to accumulate the depreciation on vehicles. (Only the vehicles that have remaining depreciation will calculate depreciation).

**NOTE:** You must click on the "Accumulate Depreciation" button on this page for each vehicle you edit or add. Once done editing and adding vehicles, return to [Pupil Transportation Report](#) page and click “Accumulate Depreciation” on that page in order for the vehicle depreciation to pull through from the Vehicle Depreciation screen to calculate expenditures correctly. Failure to do so will result in a “Stop” status error that prohibits the report from being submitted until corrected. Depreciation will be calculated on the prior fiscal year.

20. **Save** – Click Save to Save any changes on vehicles.

21. **New** – Add any vehicles bought by your district between June 2, 2023 – June 1, 2024. If you need to add a vehicle that was bought prior to June 2, 2023, enter a date between June 2, 2023 – June 1, 2024 and save. Click on the delivery date and change to the correct date and save.

   1. Click on “New”.
   2. Enter in the vehicle information.
   3. Click on “Accumulate Depreciation”.
   4. Click on “Save”.

**Editing a Vehicle already on the list:**

1. Click “Select” next to the vehicle you want to edit.
2. Edit the vehicle information.
3. Click on the “Accumulate Depreciation”
4. Click on “Save”.
Regular School Route - mileage driven by regular route buses owned by the district or contracted or leased from other parties. Regular route mileage may be:

- driven routinely morning, noon and afternoon for the transportation of pupils between their residences and the school buildings
- for trips during the school day in which pupils are transported from one school to another or location for curricular pursuits (not activities), i.e. library, field trips, trips to an AVTS, etc.
- maintenance trips and trips to and from overnight parking facilities (bus driver's home or bus garage)

Submit Report

All errors must be resolved in order to submit to KSDE. On the Results of Completeness Check screen, if the STATUS is “Stop”, you must take action to correct and if the STATUS is “Warning”, it is recommended to verify the information is correct prior to submitting to KSDE.

Results of Completeness Check

Click on error description to go to the data entry screen.

<table>
<thead>
<tr>
<th>ERROR LIST</th>
<th>STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Ed. Depreciation on Transportation Report (0)does not match total depreciation of buses on file (72385)</td>
<td>Stop</td>
</tr>
</tbody>
</table>

This report is not complete as stated above. Please complete all the necessary data for this report. You can click on an error message to go to that screen.
Printing

To print a copy of the Special Education Transportation report, click on the Print Report menu to navigate to the Print Report screen. Check the box next to “Excel Report” to generate as an Excel file and click <Print Section>, otherwise it will generate as PDF by default. Depending on your browser, you may be prompted to <Open> or <Save> the file. From the File menu, click Print.

NOTE: Only vehicles that are used for Special Education transportation will print. All vehicles will be printed on the 18E Annual Statistical Report, due August 31.
Contacts

Special Education Transportation Form 308:

Rose Ireland          (785) 296-4973          rireland@ksde.org
Marcia Ricklefs       (785) 296-4209          mricklefs@ksde.org
Sara McCullah         (785) 296-4972          smccullah@ksde.org
Dale Brungardt        (785) 296-3872          dbrungardt@ksde.org

Username and Password:

KSDE Help Desk        (785) 296-7935          HelpDesk@ksde.org

For more information, contact:

Name: Dale Brungardt
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Team: School Finance
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