Special Education
Transportation
Expenditures
(Form 308)

Instruction Manual

LEA Forms Web Application
Submit by: May 10, 2022
KANSAS STATE BOARD OF EDUCATION

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: measured locally
• Kindergarten readiness
• Individual Plan of Study: focused on career interest
• High school graduation
• Postsecondary success

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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 9 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 15, December 15, March 16 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 2022 to begin.

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

Administrative Data

Please enter the appropriate contact information for your district. This should be the person responsible for submitting the report or the most knowledgeable person should KSDE need to contact your office.

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 2021-2022 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):** Report actual travel expenses incurred in providing transportation for exceptional children to special education or related services as outlined in the student’s IEP. The cost incurred for paraeducators accompanying an exceptional student on the special education route outside the school day should be claimed here. If the district incurs a KPERS employment penalty (statutory contribution rate) for hiring retirees, this should be claimed here.

- **Contracted Services (Line 2):** Report transportation costs incurred as a result of a contract with a parent or other private party for the transportation for an exceptional child. Contracted services include payments made for contracted bus service and for mileage paid to parents who transport identified students.

- **Insurance (Line 3):** Report insurance payments covering vehicles used to transport identified students. Do not include insurance for regular route vehicles.

- **Maintenance In Lieu of Transportation (Line 4):** Report expenditures incurred in providing room and board or non-medical care (or both) while maintaining an exceptional student at some place other than the child’s residents for the purpose of providing special education services. Allowable expenditures may not exceed $750. KSA 72-3422(b)(3)

- **Other Expenses (Line 5):** Report maintenance costs such as gasoline, oil, routine maintenance, tires, and repairs of special education vehicles. Do not include costs for regular route vehicles. 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. 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.

- **Teacher Travel (Line 8):** Report actual allowances of special teachers in connection with duties in providing special education or related services for exceptional children (limited to rate specified in KSA 75-3203).

- **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.
Vehicle Depreciation Schedule

NEW: Review all buses and vehicles on the Vehicle Depreciation Schedule and make any necessary corrections to the Make, Vehicle Type and Model.

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.

HINT: If the district purchased a bus in the prior year, and the bus was not included on the 2020-2021 Vehicle Depreciation list, save the bus with a delivery date between July 1, 2021 and before June 1, 2022 then Save. Next, click <Edit> and correct the delivery date then Save.
Depreciation of Vehicles *

Example #1: Purchase of a bus with trade-in
1. 2014 model bus purchase price (owned 7 years)
   (delivered April 2016 and disposed April 2022)..............................................$26,000
   Depreciation claimed for 6 years ($26,000 ÷ 8 years) x 6 (years)...............................$19,500
   Remaining Depreciation
   (compounded to include current year and remaining years)........................................$6,500

2. Net amount paid for 2021 model bus (delivered August 2020).................................$48,000
   Book Value of 2014 model bus (remaining depreciation is compounded)....................$0
   Book Value of new bus .......................$48,000
   Depreciation per year of new bus $52,000 ÷ 8 (years).............................................$6,000

Example #2: Purchase of a bus with no trade-in
   Purchase 2021 model bus (delivered August 2021)................................................$51,000
   Depreciation per year $51,000 ÷ 8 (years)..............................................................$6,375

Outright Sale of Buses

Example #3: Sale of bus (not as trade-in) with no book value
   Sale of 2013 model bus.................................................................$3,000
   8 years of depreciation has been claimed; remaining book value is .........................$0
   Amount treated as reimbursement (line 10 of transportation report).........................$3,000

Example #4: Sale of bus (not as trade-in) with remaining book value
   Sale of 2016 model bus.................................................................$10,000
   Book value (purchase price of $32,000, two years of depreciation remaining @ $4,000/year)....$8,000
   Amount treated as reimbursement (line 5 of transportation report)............................$2,000
   Net depreciation ($10,000 - $8,000 - $2,000).........................................................$0

* Depreciation is over an 8-year period. 8-years depreciation equates to 12.5% depreciation per year.
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.

We have added new validations on 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.

We have added new validations on VEHICLE TYPE. These 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.**

Per [KSA 72-64,100](https://www.ksde.org): 12 & 15 Passenger Rated Vans are illegal for student transportation. If you have questions regarding a specific vehicle please contact Keith Dreiling at (785) 296-4567 (kdreiling@ksde.org) or Dennis Tate at (785) 296-4545 (dtate@ksde.org).
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 delivery on the vehicle. If the district purchased a bus in the prior year and the bus was not included on the 2020-2021 Vehicle Depreciation list, save the bus with a delivery date between July 1, 2021 and before June 1, 2022, then click <Edit> and change the delivery date with the correct purchase date.

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, 2020 – June 1, 2021. If you need to add a vehicle that was bought prior to June 2, 2020, enter a date between June 2, 2020 – June 1, 2021 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.

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.
You may submit this report now.
Once submitted, you cannot go back and edit anything on the report.

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
- Christie Wyckoff  (785) 296-6321  cwyckoff@ksde.org
- Sara Barnes  (785) 296-4972  sbarnes@ksde.org
- Dale Brungardt  (785) 296-3872  dbrungardt@ksde.org

User Name and Password:

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

For more information, contact:

Name: Dale Brungardt
Title: Director
Team: School Finance
Phone: 785-296-3872
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