



**INSTRUCTIONS FOR COMPLETING THE  
PUPIL TRANSPORTATION ANNUAL REPORT  
2009-10 SCHOOL YEAR  
FORM NO. ED-01652-29**

**TO-AND-FROM SCHOOL TRANSPORTATION CATEGORIES – REGULAR TERM**

**General Information**

School districts must report the regular term “to-and-from” school transportation code for each **public** school student on the end-of-year Minnesota Automated Reporting Student System (MARSS). Districts must report the number of eligible nonpublic school students; school bus ownership and annual miles, hours and routes for all students on the Pupil Transportation Annual Report (paper report). Transportation expenditures and revenues are collected on the Uniform Financial Accounting and Reporting Standards (UFARS) data submission.

Whether reporting public or nonpublic school students, districts are only required to report the students who are transported “to and from” school during the **regular school term**. “To-and-from” school transportation is defined as the student’s trip to school at the beginning of the school day and the trip home at the end of the school day.

**District Number and Type**

District number is the number of the reporting school district. It is a four-digit number (e.g., 0005) assigned to the district by the department to identify the school district for reporting purposes. Each district number has a district type associated with it. Districts reporting transportation data will be either type 01 – Independent, 02 – Common, 03 – Special, or 07 – Charter. For example, Independent School District No. 5 would enter 0005-01 in the blank for District Number and Type

**Public School Students – MARSS Report**

There is a field on the student’s enrollment record on MARSS to report a **public** school student’s transportation code. Districts must enter one of the seven possible “to-and-from” school transportation codes (listed below) on the enrollment record for a student. A student with multiple enrollment records may have different transportation codes on the enrollment records. Districts are to assign the appropriate code for the student while the student is attending a particular school. The code will be based on how far the student lived from the assigned school or on the type of transportation service the student received. Because a student can only be reported in one “to-and-from” school transportation category at year-end, the state will determine the code to report students with multiple enrollment records. The code will be selected based on the following ranking of the most expensive transportation service to the least expensive: 03-Disabled, 04-Desegregation, 06-Special, 01-Regular, 02-Excess, 05-Ineligible and 00-Walker.

Districts should refer to the MARSS Transportation Codes (available at: <http://education.state.mn.us> - Accountability Programs/Program Finance/Transportation/Reports & Publications) for additional information on reporting student transportation data on MARSS.

MARSS TRANSPORTATION CODE	TRANSPORTATION CATEGORY ELIGIBILITY CRITERIA FOR TO-AND-FROM SCHOOL CATEGORIES REGULAR SCHOOL TERM
00 WALKERS* OR TRANSPORTA- TION FIELD DOES NOT APPLY TO THIS STUDENT	<ul style="list-style-type: none"> <li>▪ TRANSPORTATION IS NOT PROVIDED WHILE THE STUDENT IS ENROLLED IN THE DISTRICT. ALSO, INCLUDE STUDENTS TRANSPORTED TO AND FROM SCHOOL BUT WHO ARE NOT PART OF THIS REPORTING REQUIREMENT – SUCH AS STUDENTS ENROLLED DURING THE SUMMER MONTHS ONLY. INCLUDE STUDENTS SERVED IN THEIR HOME.</li> <li>▪ INCLUDE STUDENTS WHO WOULD HAVE QUALIFIED UNDER THE REGULAR OR EXCESS CATEGORIES BUT WHO HAVE SURRENDERED THEIR BUS RIDING PRIVILEGES FOR THE ENTIRE SCHOOL YEAR.</li> </ul>

<b>MARSS TRANSPORTATION CODE</b>	<b>TRANSPORTATION CATEGORY ELIGIBILITY CRITERIA FOR TO-AND-FROM SCHOOL CATEGORIES REGULAR SCHOOL TERM</b>
01 REGULAR*	<p align="center"><b>INCLUDE ALL STUDENTS WHO ARE PROVIDED FREE, DAILY TRANSPORTATION SERVICE</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ ELEMENTARY STUDENTS (K-6) WHO LIVE ONE MILE OR MORE FROM SCHOOL. DISTRICTS MAY USE A DAY CARE SITE AS THE HOME OF THE STUDENT AS LONG AS THE DAY CARE SITE IS LOCATED WITHIN THE ATTENDANCE AREA OF THE SCHOOL.</li> <li>▪ SECONDARY STUDENTS (7-12) WHO LIVE TWO MILES OR MORE FROM SCHOOL.</li> <li>▪ STUDENTS WHO ARE CUSTODIAL PARENTS WHEN TRANSPORTATION IS PROVIDED BETWEEN THE STUDENTS' HOMES AND CHILD CARE PROVIDERS AND/OR SCHOOLS. THE HOME AND THE CHILD CARE PROVIDER MUST BE WITHIN THE ATTENDANCE AREA OF THE SCHOOL.</li> <li>▪ STUDENTS TRANSPORTED TO LANGUAGE IMMERSION MAGNET PROGRAMS. (NOTE: ONLY INCLUDE EARLY CHILDHOOD DISABLED STUDENTS IN THIS CATEGORY IF THEY RIDE BOTH TO AND FROM SCHOOL ON REGULAR BUS ROUTES.)</li> </ul>
02 EXCESS*	<p align="center"><b>INCLUDE ALL STUDENTS WHO ARE PROVIDED FREE, DAILY TRANSPORTATION SERVICE</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ SECONDARY STUDENTS (7-12) WHO LIVE ONE MILE OR MORE FROM SCHOOL BUT LESS THAN TWO MILES.</li> <li>▪ ELEMENTARY AND SECONDARY STUDENTS (K-12) WHO LIVE LESS THAN ONE MILE FROM SCHOOL AND WHO ARE PROVIDED DAILY TRANSPORTATION SERVICE TO AND FROM SCHOOL BECAUSE OF THE TRAFFIC, DRUG OR CRIME HAZARDS THEY WOULD ENCOUNTER IF THEY WALKED.</li> </ul>
03 DISABLED*	<p align="center"><b>INCLUDE ONLY THOSE STUDENTS WHO ACTUALLY RECEIVE SPECIAL EDUCATION TRANSPORTATION SERVICES.</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ STUDENTS WHO RECEIVE SPECIAL EDUCATION TRANSPORTATION (E.G., SPECIAL ROUTE) OR SPECIAL ACCOMMODATIONS (E.G., AIDE ON REGULAR BUS ROUTE). THERE IS NO MINIMUM ELIGIBILITY DISTANCE FOR STUDENTS WITH DISABILITIES.</li> </ul>
04 DESEGREGATION*	<p align="center"><b>INCLUDE ALL STUDENTS WHO ARE PROVIDED FREE, DAILY TRANSPORTATION SERVICE</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ STUDENTS WHO ATTEND A DESEGREGATION/INTEGRATION PROGRAM LOCATED EITHER WITHIN OR OUTSIDE OF THE DISTRICT. IF THE PROGRAM IS LOCATED WITHIN THE DISTRICT, THE STUDENTS MUST ATTEND SCHOOLS OUTSIDE THEIR NORMAL ATTENDANCE AREAS.</li> </ul>
05 INELIGIBLE*	<p align="center"><b>INCLUDE ONLY THOSE STUDENTS WHO ACTUALLY RECEIVE TRANSPORTATION SERVICES.</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ ELEMENTARY AND SECONDARY STUDENTS WHO LIVE LESS THAN ONE MILE FROM SCHOOL AND WHO WERE TRANSPORTED EVEN THOUGH THEY DID NOT ENCOUNTER ANY HAZARDS IF THEY WALKED TO AND FROM SCHOOL. IF THE DISTRICT'S POLICY IS TO ONLY TRANSPORT STUDENTS IF THEY LIVE TWO MILES OR MORE FROM SCHOOL, INCLUDE ELEMENTARY AND SECONDARY STUDENTS WHO LIVE LESS THAN TWO MILES FROM SCHOOL AND WHO WERE TRANSPORTED. PARENTS MAY BE PAYING THE DISTRICT A FEE FOR THIS SERVICE.</li> </ul>
06 SPECIAL*	<p align="center"><b>INCLUDE STUDENTS WHO ARE NON-DISABLED BUT RECEIVE SPECIAL TRANSPORTATION.</b></p> <p align="center">-----</p> <ul style="list-style-type: none"> <li>▪ STUDENTS WHO ARE CONSIDERED HOMELESS, HOMELESS FLAG = Y</li> <li>▪ STUDENTS WHO ATTEND CARE AND TREATMENT PROGRAMS, SAC 27 OR 28</li> <li>▪ STUDENTS WHO HAVE A 504 ACCOMMODATIONS PLAN WHERE SPECIAL TRANSPORTATION IS INCLUDED AS AN ACCOMMODATION, PRIMARY DISABILITY 54</li> </ul>

\* INCLUDE ENROLLMENT OPTIONS STUDENTS - STATE AID CATEGORIES (SAC) 01, 03, 04, AND 11. ELIGIBILITY DISTANCE IS MEASURED FROM THE DISTRICT OR ATTENDANCE AREA BOUNDARY TO THE SCHOOL.

### Transporting District Number and Type

School districts are required to enter the Transporting District Number and Type on each MARSS student record. This blank must be completed. Only district types 01, 02, 03 and 07 are valid transporting district types.

For most State Aid Categories (SAC), the transporting district should default to the serving district. The following table shows which district is considered the transporting district – the resident district or the serving district. However, there may be exceptions for every State Aid Category.

For SAC Codes 03, 08, 19, 26 and 27, school district staff will have to determine which district is transporting the student and enter that district number and type in the transporting district field. In most cases, it will either be the resident district or the enrolling district. However, in some cases, a third district may be involved because the student is living in a foster care or other residential program in a third district. The serving district will vary as indicated in the table. Minnesota Statute §125A.15 and 125A.51, which deal with placement of students for care and treatment, provides that the resident district is responsible for transportation.

<b>State Aid Category (SAC) Code</b>	<b>Description</b>	<b>District That is Considered the Transporting District *</b>
00	Resident Student Enrolled in Resident District	Resident District
01	Enrollment Options/Open Enrolled	Enrolling District
02	Foreign Exchange	Resident District
03	Graduation Incentives	Varies
04	Enrollment Choice for 11th & 12th Graders	Enrolling District
05	Interdistrict Cooperative Agreement	Resident District
06	Cooperative Facilities	Resident District
08	Charter School Enrollment	Varies**
10	Joint Powers Agreement	Resident District
11	Non-tuition Parent Initiated Agreement	Enrolling District
14	Enrollment in Another State	Resident District
15	Resident of Another State/Country	Resident District
16	Shared Time Aid to the Resident District	None
17	Shared Time Aid to the Serving District	None
18	Shared Time Parent/Guardian Pays	None
19	Tuition Agreement/District Placement	Varies
20	Tuition Agreement with Parent/Guardian	Enrolling District
21	Nonresident/No Tuition/No Options	Enrolling District
22	Ineligible Open Enroll. Returned to Resident District	Resident District
24	Early Graduate	None
26	Private High School Graduation Incentives (Contract Alternative)	Varies
27	Temporary Placements for Nonhandicapped Students for Care and Treatment	Varies
28	Resident Student Attending A Nonpublic School through either an IEP/IFSP/IIIP or for Care and Treatment	Resident District
34	Tribal School that meets Bureau of Indian Affairs Criteria	None
35	Tribal School that does not meet Bureau of Indian Affairs Criteria	None
46	Extended School Year	Enrolling District
51	Reciprocity from South Dakota	Enrolling District
52	Reciprocity to South Dakota	Enrolling District
98	Summer Graduate or Dropout	None

\* There may be exceptions.

\*\* For a charter school providing its own transportation, enter the charter school's district number and type. For a charter school using district-provided transportation, enter the district number and type of the district in which the charter school is located for all charter school students.

### **Nonpublic School Students – Paper Report**

The eligibility criteria for each code listed in the table on pages one and two for public school students also apply to nonpublic school students. These criteria apply to the following types of nonpublic school students:

- A resident nonpublic school student who attends a nonpublic school within the resident district

- A resident nonpublic school student who attends a nonpublic school in another district because there is not an appropriate nonpublic school located within the resident district. Or, there is an appropriate nonpublic school within the district but the attendance of the resident student at the nonpublic school in another district can be provided more safely, economically, or conveniently than transporting the student to a nonpublic school within the district.

A nonpublic school student meeting the above Transportation Reporting Eligibility Criteria must be reported on the table on page one of the Annual Report. School districts are not required to report the number of nonpublic school students who walk to and from their nonpublic schools. Nonpublic students reported in the Regular Early Childhood Disabled Category must have an identified disability. Do not include nonpublic preschool students in this cell. Also, nonpublic school students will not be reported in the Desegregation Category.

Districts are reminded that all nonpublic school students reported on this table must be receiving transportation from the district/contractor or the parents/guardians are reimbursed for transporting their own children to nonpublic schools.

For a nonpublic school student, the distance is measured from the student's home to the nonpublic school. As with public school students, nonpublic school students with disabilities who ride regular bus routes without further transportation or special accommodation will be reported in the Regular Category if they meet the distance requirements. If they do not meet the distance requirements for the Regular Category, then the students may be reported in the Excess Category.







Nonpublic school students who live in another district but receive transportation to and from school from the district where the nonpublic school is located (i.e., border to school) would be reported on the Nonresident Line.

**Charter school students are considered public school students. Do not include charter school students in the Nonpublic Transportation Column on this report.**

School districts are reminded that the records of the number of students eligible for transportation (list of names) must be kept on file for a minimum of three years (Minn. Stat. 127A.41, Subd. 5).

## SCHOOL BUSES

School districts must report the number of school buses used to transport public and nonpublic students. If a school district contracts with other school districts, the other districts' buses would be reported as contractor-owned. If a school district contracts with parents to transport their children (e.g., to a nonpublic school in another district), the parents' vehicles would be reported as Contractor-Owned. Include all spare buses owned by the district. If a school district is leasing a school bus, report the leased school bus on the District-Owned Line and identify the leased bus with the letter (L) beside the number. Districts that lease buses may have two counts on the District-Owned line for some types of buses – buses that they own and buses that they lease. Report buses that were purchased after July 1, 2005, and that are used primarily to transport pupils with disabilities in the special education bus inventory section. The following are definitions of the school bus types:

	<p><b>TYPE A:</b> A “Type A school bus” is a conversion or body constructed upon a van-type or cutaway front-section vehicle with a left-side driver’s door, designed for carrying more than ten persons. The definition includes two classifications: Type A-I, with a gross vehicle weight rating (GVWR) less than or equal to 10,000 pounds; and A-II, with a GVWR greater than 10,000 pounds.</p>
	<p><b>TYPE B:</b> A “Type B school bus” is a conversion or body constructed and installed upon a van or front-section vehicle chassis, or stripped chassis, with a gross vehicle weight rating of more than 10,000 pounds, and designed for carrying more than ten persons. Part of the engine is behind the front wheels.</p>
	<p><b>TYPE C:</b> A “Type C school bus” is a body installed upon a flat-back cowl chassis with a gross vehicle weight rating of more than 10,000 pounds and designed for carrying more than ten persons. All of the engine is in front of the windshield and the entrance door is behind the front wheels.</p>
	<p><b>TYPE D:</b> A “Type D school bus” is a body installed upon a chassis, with the engine mounted in the front, midship or rear with a gross vehicle weight rating of more than 10,000 pounds, and that is designed for carrying more than ten persons. The engine may be behind the windshield and beside the driver’s seat; at the rear of the bus, behind the rear wheels; or midship between the front and rear axles. The entrance door is ahead of the front wheels.</p>
	<p><b>TYPE III:</b> A “Type III school bus” is restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer’s rated seating capacity of ten people, including the driver, and a gross vehicle weight rating of 10,000 pounds or less. A “Type III school bus” must not be outwardly equipped and identified as a school bus.</p>
	<p><b>Multifunction School Activity Bus (MFSAB):</b> A multifunction school activity bus is a school bus that meets the definition of a multifunction school activity in Code of Federal Regulations, title 49, section 571.3. A vehicle that meets the definition of a Type III vehicle is not a multifunction school activity bus.</p>

**Transit Buses:** If your district purchased passes, tokens, etc., from a public transit agency or reimbursed students so that they can travel to and from school on public transit buses, answer “Yes” to this question. If your district did not purchase passes, tokens, etc., or your district only purchased passes or tokens or reimbursed students so they can take public transit buses for transportation services other than to and from school (e.g., late activity), answer “No” to this question.

### MILES, HOURS OR ROUTES BY CATEGORY

Districts must allocate transportation costs based on a cost per mile, cost per hour or cost per route. Districts must maintain daily records on miles, hours, or routes in order to properly allocate costs at year end. The miles, hours, or routes reported at year end will be a cumulative total of the daily miles, hours, or routes. At the top of page two of the Annual Report, districts must select the method chosen by the district. **Districts may only choose one method.**

Basic Route Definition: The actual daily path of travel of a school bus from an approved bus facility, a school, or the first pick-up point through a series of pick-up stops and delivery points to a final delivery point plus the shortest reasonable path for the bus to travel back to the approved bus facility, school or first pick-up point.

### Counting Miles

The starting mileage is the odometer reading when the vehicle starts its route. The ending mileage is the odometer reading when the vehicle terminates its route. The starting or ending mileage may be taken at a school or at the vehicle storage area.

### Counting Hours

The starting hour is when the vehicle starts its route. The ending hour is when the vehicle terminates its route. The starting or ending hour may be taken at a school or at the vehicle storage area.

### Counting Routes

A route must consist of a trip “to and from” a school, program, event, etc. Each run on a route will be counted as a route.

Following are some examples on how districts would report routes. In the following examples, the school district has 175 student contact days.

- For a bus route that consists of a secondary/elementary run and a special education run each day, the district would report 175 regular routes in the Regular/Excess Category and 175 special education routes in the Disabled Category
- If a district has 10 regular routes to and from school daily, the district would report 1,750 (10 x 175) regular routes in the Regular/Excess Category on the year end report.
- If a special education student was placed in a program for 30 days and transported to and from the program daily, the district would report 30 special education routes in the Disabled Category on the year-end report.
- Each student activity trip or field trip and miscellaneous other use of a bus would be a route. This is true even though the routes will vary in length. These routes will be reported in the Nonauthorized Category on the year-end report.
- If the district operates a late bus that takes students home after school every day of the school year, the district would report 87.5 (175 / 2) routes in the Late Activity Category. This is because the route did not operate “to and from” a school, program, or event.

Districts must report the annual miles, hours or routes for each category (on district-owned, contractor-owned and leased buses) to transport **public and nonpublic** students. Report miles to the nearest whole mile; do not report tenths of a mile. When students from different categories are riding together, districts do not have to prorate miles, hours or routes between categories. In these cases, report the total annual miles, hours or routes in only one category. In the category where no miles, hours or routes are reported, indicate where the miles, hours or routes are reported (e.g., included with regular).

Following is a description of the categories listed on page 2 of the annual report:

**Regular/Excess (720):** Report regular-term miles, hours or routes when transporting nondisabled public and nonpublic students to school at the beginning of the school day and home at the end of the school day. If school buses are traveling outside the district to transport open enrollment students, the out-of-district miles, hours or routes must be reported separately from the in-district miles, hours and routes (reported on Line 03). Regular category students include elementary students who live one mile or more from school and secondary students who live two miles or more from school. Excess category students include elementary and secondary students who live less than one mile from school and transported because of extraordinary traffic, drug or crime hazards; and secondary students who live one mile or more but less than two miles from school. Usually, regular and excess category students are transported on the same bus routes.

**Learning Year – Summer - F.Y. 2008 (711):** Report miles, hours or routes for transportation to and from a summer program (July-August 2007 and June 2008) that is part of a learning year program. In a learning year program, students accelerate faster and graduate early. The commissioner must approve these programs. Refer to Minn. Stat. 124D.12 - 124D.128 for more information about learning year programs.

**Open Enrollment – Outside District (713):** Report miles, hours or routes incurred while traveling outside the district to pick-up or drop-off open enrollment students. Usually this transportation is done as an extension of the regular category service. Districts **cannot** indicate that these miles, hours or routes were included with the Regular Category. Districts must subtract the out-of-district miles, hours or routes from the regular category service reported on Line 1. Districts that are reporting on routes must further determine a cost per mile or cost per student for cost allocation purposes.

**Interdistrict Desegregation/Integration (714):** Report regular-term miles, hours or routes for transporting students to approved multi-district desegregation or integration programs. The students could be transported to and from school or between schools to programs or events. Also, include mileage for transporting open enrollment students from their home to the attendance area border if the enrollment of these students contributes to the desegregation or integration of the district's schools.

**Intradistrict Desegregation/Integration (315):** Report regular-term miles, hours or routes for transporting students to desegregation or integration programs located within a district but outside the students' normal attendance areas. The students could be transported to and from school or between schools to program or events.

**Noon Kindergarten (716):** Report regular-term miles, hours or routes for transporting morning kindergarten students home at noon and afternoon kindergarten students to school at noon.

**Late Activity – Public (717):** Report regular-term miles, hours or routes for transporting public school students who are involved in after-school activities home from school, between schools within a district, or between schools in one or more districts that have an agreement under sections 123A.30, 123A.32, 123A.35 to 123A.43 or 123A.443.

**Summer School – Regular/Excess – F.Y. 2008 (721):** Report miles hours or routes for F.Y. 2008 (July-August 2007 and June 2008) summer school programs. Include miles, hours or routes for both to and from school and between school buildings for nondisabled students.

**Disabled – Regular & Summer Terms - To-and-From School, Between School Buildings, and To-and-From a Board and Lodging Facility (723):** Report regular- and summer-term miles, hours or routes for transporting students with disabilities when the pupil's transportation has been identified and approved as a related serviced by the pupil's IEP team. This category includes transporting public and nonpublic students with disabilities to school at the beginning of the school day and home at the end of the school day. Also, the miles, hours or routes include transporting public and nonpublic students with disabilities between school buildings during the school day to programs that allow the students to accomplish the goals and objectives outlined in their IEPs. Transporting students with disabilities to and from residential facilities on weekends and holidays must also be included in this category. (Note: Transportation is only authorized to residential facilities when the student is boarded and lodged for educational purposes. This would not include foster homes, respite care facilities, etc.)

**Between School Buildings (725):** Report regular-term miles, hours or routes for transporting public school students to commissioner-approved vocational centers, between school buildings for "instructional classes," to-and-from "service learning" programs, to a postsecondary institution for courses provided under an agreement between the district and the postsecondary institution (not PSEO), and between academic and vocational classes offered by two or more districts. "Instructional classes" are classes that are held at a location other than the normal classroom. Licensed teachers teach these classes. "Service learning" programs are a form of experiential education that allows participants to gain and apply knowledge and skills as they seek to meet

community needs. An example of a service learning activity would include transporting students involved in math, drafting, carpentry, etc., to a site to build or remodel a house for a low-income family.

Do not include transportation for class visitations, orientations, competitions, practices, plays, concerts, field trips or tours. The miles, hours or routes for these activities would be reported in the Nonauthorized Category, Finance Dimension 733.

**Nonpublic – Between School Buildings and Late Activity Buses (726):** Report regular-term miles, hours or routes for transporting nondisabled, nonpublic school students between nonpublic and public or neutral sites for shared time programs; and to health, guidance, and counseling services. (Students must be attending classes/programs in more than one building during a school day.) Also, include miles, hours or routes for transporting nonpublic school students who are involved in after-school activities home from school (late activity buses). If the nonpublic students are being transported to Title I programs, record the miles, hours or routes in the Nonauthorized Category, Finance Dimension 733 or the appropriate Title I finance dimension. (If nonpublic students are being transported “to and from” a nonpublic school, report the miles, hours, or routes in the Regular/Excess Category, Finance Dimension 720.)

**Special Transportation of Selected Pupils (728):** Districts should report miles, hours or routes for transporting special education or regular students who receive special transportation because they are homeless, attend a care and treatment program or have a 504 accommodations plan. If a student has special education transportation written into their IEP report the miles, hour or routes under Special Education Transportation 723. As 723 supersedes 728.

**Nonauthorized (733):** Report regular- and summer-term miles, hours or routes for transporting students on student activity trips, field trips; and to orientations, class visitations, tours, concerts, plays, competitions, Title I programs, etc. Also, include miles, hours or routes for shuttle buses, staff travel and community education. This category is used to record miscellaneous uses of school buses.

**Ineligible/Nonresident (737):** Report regular-term miles, hours or routes for transporting students who live less than one mile from school and where there are no hazards between the students’ homes and the schools. Parents may have paid for this service. (If the school district’s policy is to only provide free transportation to and from school for pupils living two miles or more from school, include the miles, hours or routes for transporting any student who lives less than two miles from school in this category.) Also, include miles, hours or routes for transporting nonpublic nonresident students. If the Ineligible and/or nonpublic nonresident students rode on the buses with regular/excess category students, districts may indicate that the miles, hours or routes are included in the Regular/Excess Category. (Even though a district may report that the miles, hours or routes are included in Regular, the district must still report a cost in Finance Dimension 737.) Districts that are reporting on routes must further determine a cost per mile or cost per student for cost allocation purposes.

**Other Categories:** Districts may have miles, hours, or routes in categories that are not included on this page. Use page 13 of the Instructions to report other types of transportation services and include this page when submitting the annual report.

## TRANSPORTATION EXPENDITURE REPORTING

If a district reports students on MARSS and/or miles, hours or routes in any category on the annual report, the district must report the cost of the transportation service in the corresponding finance dimension on the UFARS data release. Even when a district reports that the miles, hours or routes are included in another category (such as ineligible students riding with Regular and Excess Category students), the district must still report a cost for the service. There are limitations on the salaries and fringe benefits that can be included in transportation. Also, districts must now allocate transportation expenditures among categories using a standard method (i.e., cost per mile, cost per hour, cost per route) regardless of whether transportation services are provided on district-owned or contractor-owned school buses. To help districts in reporting transportation costs, the Department has developed sample cost allocation methods. These are available on the transportation Web pages. See the last page of the instructions for the location of the Web pages.

## Salaries and Fringe Benefits

A school district may only include the salaries and fringe benefits of district employees as authorized transportation expenditures if:

1. An employee is designated as the district transportation director,
2. An employee is providing direct support to the transportation director, or
3. An employee is providing direct transportation services such as a bus driver, aide, router, dispatcher, trainer or mechanic.

Salary and fringe benefits of district employees whose primary duties are other than transportation can no longer be included in a district's transportation expenditures. They include:

1. Central office administration (business managers, human resource employees, bookkeepers, etc.)
2. Building administrators (principals, assistant principals, principal secretaries, etc.)
3. Teachers,
4. Social Workers,
5. School Nurses, and
6. Instructional Aides.

A district may include a portion of the superintendent's, business manager's or other district employee's salary and fringe benefits if the individual has been designated as the district's transportation director. If audited, a district must show either a contract or position description where the individual's transportation duties are outlined. Districts that have transportation directors will not be able to designate any other employee as the transportation director.

The salaries and fringe benefits of district employees who work part-time in transportation (providing direct services to the transportation director) and part-time in other areas may only be included in transportation if there is written documentation. Examples of these employees could be:

1. A administrative assistant who works half-day in the central office and half-day working for the transportation director.
2. A custodian who drives school bus, and
3. An instructional aide who also works as a bus aide.

The acceptable forms of documentation include timesheets or time studies. A sample time study is included in the cost allocation handbook on the transportation Web pages.

## Cost per Mile, Hour or Route

Whether a school district operates its own buses or contracts for bus service, it must allocate the transportation expenses on a standard basis. **Districts that receive separate bills for different categories of transportation service from their contractors must add the bills together and reallocate the expenditures on a cost per mile, cost per hour or cost per route/run.**

Some expenditures will not be included in the new mandated allocation method. They include:

1. Capital outlay. The purchase of buses, equipment, etc., must be coded directly to Finance Dimension 733, 302 or 000.
2. Leased buses. If the leased buses are used exclusively for one category of transportation service, then the lease expense must be coded directly to that category. However, if the leased vehicles are used for every category of transportation service, the lease expense must be allocated among all the categories.
3. Student board and lodging. If the student has a disability, the board and lodging cost must be coded directly to Finance Dimension 723, Disabled. If the students attend a regular education programs, the board and lodging cost must be coded directly to Finance Dimension 720, Regular.

4. Crossing guards. The salaries and fringe benefits paid to crossing guards must be coded directly to Finance Dimension 719, Traffic Hazards – Walkers. There may be other acceptable finance dimensions as well. For example, instead of busing students between school buildings during the school day because the schools are very close, a district may hire a crossing guard to assist the students. The salaries and fringe benefits of this employee would be charged directly to Finance Dimension 725, Between Schools – Public, or Finance Dimension 726, Nonpublic Nonregular, depending on the students that were being assisted.
5. Aides on buses. The salaries and fringe benefits paid to aides would be charged directly to the appropriate code. In most cases, aides are hired to assist students with disabilities. In this situation, the salaries and fringe benefits would be coded to directly to Finance Dimension 723, Disabled. If the aides ride regular bus routes only, the salaries and fringe benefits would be coded to Finance Dimension 720, Regular.
6. Individual contractors. If a contractor only provides one type of service, then the expenses for the contractor must be charged directly to the appropriate code. For example, a district may contract with a parent to transport a child to a nonpublic school in another school district. (The district is only responsible for reimbursement to the district boundary). Because this is an individual contract, the cost must be coded directly to the proper code (Finance Dimension 720, Regular, in this instance).

School districts may either charge bus drivers' salaries and fringe benefits directly to the proper transportation category, or they may allocate bus drivers' salaries and fringe benefits to the proper category. Either method is acceptable.

As stated earlier, school districts may allocate the transportation expenditures among categories on a cost per mile, cost per hour, or cost per route/run. A district may only choose one of the methods during a year. If further allocation is needed because students from more than one category ride on the same buses, districts must further allocate the expenditures on a cost per student or cost per mile.

**Districts must submit their worksheets showing how they arrived at the costs reported in each category. The worksheets are due to MDE on September 15<sup>th</sup> each year. If there are substantial changes to the costs after September 15<sup>th</sup>, districts should resubmit the worksheets.**

Following are the definitions of the transportation finance dimensions that appear in the UFARS Manual:

**Finance Dimension 711, Learning Year Summer:** Record expenditures for transportation provided during the summer in conjunction with an approved learning year program.

**Finance Dimension 713, Open Enrollment Transportation – Outside the District:** Record expenditures for district-provided transportation of nonresident open enrollment students between the students' residences and the district or attendance area border. Only report expenditures for the part of the trip outside of the district or attendance area border.

**Finance Dimension 714, Transportation to Multi-district Integration/Desegregation Programs:** Record revenue and expenditures for the transportation of pupils to and from approved multi-district integration/desegregation schools or programs. The pupils could be transported to and from school or between schools to attend a class, program, or event.

**Finance Dimension 715, Integration/Desegregation Transportation:** Record expenditures for the transportation of pupils under the provisions of a school district's approved integration/desegregation plan. The pupils must be attending a school or program outside the pupils' normal attendance areas, but within the boundaries of the school district. The pupils could be transported to and from school or between schools to attend a program or event.

**Finance Dimension 716, Noon Kindergarten Transportation:** Record expenditures for noon transportation to and from school for kindergarten pupils enrolled in half-days programs.

**Finance Dimension 717, Late Activities Bus for Public School Pupils:** Record revenue from fees and expenditures for late bus transportation services for public school pupils involved in after-school activities. Transportation service could be: home from school, between schools within a district, or between schools in one or more districts which have an agreement under Minnesota Statutes 123A.30, 123A.32, 123A.35 to 123A.43, 123A.445, and 123B.92, subdivision 9.

**Finance Dimension 720, Regular/Excess To And From School:** Record expenditures for “to and from school” transportation of public and nonpublic pupils who are offered regular transportation services (elementary pupils who live one mile or more from school and secondary pupils who live two miles or more from school). Also include the cost of transporting pupils because of traffic, drug and crime hazards (live less than one mile from school) and secondary pupils who live one mile or more but less than two miles from school. These students (hazards and secondary 1-2) are known as Excess Category Students. (Note: Only include the cost of transporting students who were provided free transportation to and from school.)

Also include the cost of transporting a pupil who is a custodial parent and the parent’s child between the pupil’s home and a childcare provider and/or childcare site and the school. The costs of transporting pupils to language immersion magnet programs should also be included in this finance dimension.

**Finance Dimension 721, Regular Summer School:** Record expenditures for transportation to and from approved nondisabled summer school programs.

**Finance Dimension 723, Transportation Of Pupils Attending Special Education Programs:** Include only the expenditures for providing transportation when the pupil’s transportation has been identified and approved as a related service by the pupil’s IEP team. Transportation as a related special education service must address a transportation need of the student that is different from the general student population and is necessary for the student to make progress towards goals established in the pupil’s IEP. Also, include the cost of board and lodging for pupils with disabilities. Beginning in 2005-06, districts may include the cost of staff travel between a public and nonpublic school so that special education services may be provided at the nonpublic school.

**Finance Dimension 725, Between Schools - Public:** Record expenditures for transporting public school pupils between school buildings within the district for regular instructional classes, to commissioner approved vocational centers, to service learning programs, and to academic or vocational classes offered by two or more districts. Also, record expenditures for district-provided transportation of secondary students to a postsecondary institution under an agreement between the district and the postsecondary institution. Report low-income PSEO students under Finance 739.

**Finance Dimension 726, Nonpublic Nonregular:** Record expenditures for transporting nonpublic school pupils to regular education shared-time programs, and transporting nonpublic school pupils to health, guidance and counseling services when the programs and services are at a public school or neutral site. In addition, include the cost of transporting nonpublic school pupils on late activity bus routes.

**Finance Dimension 728, Special Transportation of Selected Non-Special Education Pupils:** Record expenditures for the special transportation or special accommodations of pupils who **do not** have special education transportation identified in their IEP or do not have an IEP but require special transportation because they are homeless, attend care and treatment programs, or have a 504 Accommodation Plan where special transportation is included as an accommodation.

**Finance Dimension 733, Nonauthorized Transportation:** Record expenditures for extracurricular activities and curricular activities that are part of a learning situation (e.g., field trips, tours, concerts, plays, orientations and competitions, shuttle buses, lunch buses, and nondisabled preschool pupils, community education, summer recreation, staff travel, federally funded migrant summer school). Also, record the expenditures for the purchase of school buses and equipment.

**Finance Dimension 737, Ineligible/Nonresident Pupils:** Record expenditures for the transportation of resident pupils living less than one mile from school and where no traffic, drug or crime hazards were present. These students may or may not be charged a fee for this transportation service. Also, record expenditures for transportation of pupils residing in other districts (e.g., tuition-paying pupils and nonresidents attending non-public schools). If a school district's policy is to only provide free transportation to and from school for pupils living two miles or more from school, the cost of providing fee-based transportation for nondisabled pupils living less than two miles from school must be recorded in this finance dimension. Also, record expenditures for other non-mandated transportation services for which the district is charging a fee. Do not include the cost of transporting nonresident public pupils enrolled in your district under an enrollment options program.

There are three other finance dimensions associated with transportation that are not included on the annual report. Districts that report expenditures on UFARS in these finance dimensions do not have to include any information on the annual report or MARSS about any of these transportation services. They are:

**Finance Dimension 718, Student Transportation Safety:** Record expenditures incurred for training and salaries of bus monitors, training of volunteer bus monitors, program coordinators, purchase of lease of school-bus-installed public address system or video recording camera system, or other activities or equipment reviewed and approved by the Commissioner of Public Safety.

**Finance Dimension 719, Traffic Hazards - Walkers:** Record expenditures for crossing guards who are hired to assist pupils who cross at hazardous intersections on their walk to and from school and between school buildings. Districts may also include expenditures for tuition and transportation to and from the Legionville school safety patrol training camp on the shores of North Long Lake near Brainerd, MN.

**Finance Dimension 739, Low Income Families Enrollment Options Transportation Reimbursement:** Record mileage reimbursement made to low-income families for transporting their child/children under the provisions of the open enrollment, charter schools, and postsecondary enrollment options programs. In the open enrollment and charter school programs, mileage reimbursement is between the pupil's residence and the attendance area boundary or the district boundary for qualifying families. In the postsecondary enrollment options program, mileage reimbursement is available between the pupil's residence or secondary school and the postsecondary institution. (Open enrollment only applies to public school students having an option as to the public school district they wish to attend. Do not include nonpublic students in this category.)

## CHARTER SCHOOLS

By March 1 of each school year for existing and July 1 for new charter schools, a charter school must notify the school district in which the school is located whether the charter school will provide its own transportation or whether the school district will provide the transportation (Minn. Stat. 124D.10). If the charter school decides to provide its own transportation, the charter school must complete the year-end annual report. If the charter school decides to have the school district provide the transportation, the school district would include charter school transportation data on its annual report (buses, miles, hours or routes). Even though the charter school has selected the public school district to provide the transportation, the charter school staff will still be responsible to enter the appropriate MARSS Transportation Code on each student record on its MARSS report.

## WEBSITE

You can find information on reporting students on MARSS and the sample cost allocations on our Web page: <http://education.state.mn.us>. Select Accountability Programs/Program Finance/Transportation/Reports and Publications.

## QUESTIONS REGARDING TRANSPORTATION DATA REPORTING

If you have questions regarding coding public school students on MARSS, completing the Pupil Transportation Annual Report, or how to allocate transportation costs, contact:

Kelly Wosika  
Pupil Transportation Specialist  
Minnesota Department of Education  
1500 Highway 36 West  
Roseville, MN 55113-4266

Telephone Number: 651-582-8855

Fax Number: 651-582-8803

E-mail Address: [kelly.wosika@state.mn.us](mailto:kelly.wosika@state.mn.us)

**SUPPLEMENTAL WORKSHEET FOR CATEGORIES OF TRANSPORTATION SERVICES  
NOT LISTED ON ANNUAL REPORT**

<b>DISTRICT NAME</b>	<b>DISTRICT NUMBER</b>	
District must allocate transportation expenditures among categories based on miles, hours, or routes. Please check the appropriate box below for the method chosen by the district and report the data in the appropriate categories below. See instructions for more information about reporting these data.		
<input type="checkbox"/> Miles	<input type="checkbox"/> Hours	<input type="checkbox"/> Routes

<b>MILES, HOURS, OR ROUTES BY CATEGORY</b>				
LINE	FINANCE DIMENSION	CATEGORY	DISTRICT-OWNED VEHICLES	CONTRACTOR-OWNED VEHICLES
XX	321	COMMUNITY EDUCATION	SAMPLE	SAMPLE
XX	404	MIGRANT CHILDREN	SAMPLE	SAMPLE
01				
02				
03				
04				
05				
06				
07				
08				
09				
10				
11				
12		<b>TOTAL</b>		

Add these miles, hours or routes to the data reported on page 2 of the Annual Report before calculating the cost per mile, hour or route.