



State School Fund

Transportation Grant

PBAM Account Codes
Non-Reimbursable Mileage
Fee or Reimbursement



Transportation Account Codes

Transportation Grant – Object Codes

2023-2024 Transportation Grant

Salaries =	\$680,988.00
Payroll =	\$503,017.00
Purchased Services =	\$82,769.00
Supplies =	\$98,568.00
Other =	\$32,642.00
Garage Depreciation =	\$1,718.00
Bus Depreciation =	\$174,618.00
Fees Collected =	\$0.00
Non-Reimbursable =	(\$168,852.00)
Net Eligible Trans Expenditures =	\$1,405,468.00
Transportation per ADMr Rank	60%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant	\$983,827.60

Financial Audit
data

- **Funds**
 - General Fund (100)
- **Function**
 - Student Transportation Services (2550)
- **Objects**
 - Salaries (100)
 - Benefits (200)
 - Contract Services (300)
 - Supplies and Materials (400)
 - **Other (600) ***

Fees Collected reduction
Revenue Source codes 1411, 1412, 1413, 1420

*Object code 622 includes all Funds & excluding Object codes 610, 660

Financial Data from Transportation Reports

2023-2024 Transportation Grant

Salaries =	\$309,090.00
Payroll =	\$323,523.00
Purchased Services =	\$64,592.00
Supplies =	\$70,312.00
Other =	\$44,259.00
Garage Depreciation =	\$0.00
Bus Depreciation =	\$76,364.00
Fees Collected =	(\$1,911.00)
Non-Reimbursable =	(\$35,250.00)
Net Eligible Trans Expenditures =	\$850,979.00
Transportation per ADMr Rank	78%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant	\$595,685.30

- a. Vehicles designed for a capacity of 20 or less 495 miles @ \$1.60 = 792.00
- b. Vehicles designed for a capacity of 21 or more 10836 miles @ \$3.18 = 34458.48

Part II

Listed below are district-owned garages and student transportation vehicles according to last year's report that have not been fully depreciated. Please delete items disposed of and add items acquired and received during fiscal year. Do not list any vehicle used predominantly for non-reimbursable purposes:

Fleet No.	License Number	Type of Asset	Bus Body	Bus Chassis	First Year Reported	Value for Depreciation Purposes	Depreciation Already Allowed up to June 30, 2023	Allowable Depreciation 2023 - 2024
Van	E259055	Bus	2013 Van	Dodge	2014	\$20,444.00	\$20,444.00	\$0.00
8	E263528	Bus	2014 Van	Dodge	2015	\$20,271.00	\$18,243.90	\$2,027.10
9	E263978	Bus	2015 Van	Dodge	2015	\$18,069.50	\$16,262.55	\$1,806.95
3	E264842	Bus	2017 Bluebird	Bluebird	2017	\$113,735.00	\$79,614.50	\$11,373.50
4	E264843	Bus	2017 Bluebird	Bluebird	2017	\$113,735.00	\$79,614.50	\$11,373.50
5	E264844	Bus	2017 Bluebird	Bluebird	2017	\$113,735.00	\$79,614.50	\$11,373.50
V-1	E281665	Bus	2019 DODGE	Dodge	2019	\$22,596.00	\$11,298.00	\$2,259.60
2	E283406	Bus	2020 Bluebird	Bluebird	2020	\$120,502.00	\$48,200.80	\$12,050.20
6	E283407	Bus	2020 Bluebird	Bluebird	2020	\$120,502.00	\$48,200.80	\$12,050.20
1	E283408	Bus	2020 Bluebird	Bluebird	2020	\$120,502.00	\$48,200.80	\$12,050.20
Total record(s) listed: 10						Total depreciation for items listed:		\$76,364.75



Non-Reimbursable Mileage

Non-Reimbursable Miles

If - you record expenditures for non-reimbursable miles in 100-2550

Then – you report the total non-reimbursable miles on form 581-3171, Bus and Garage Depreciation and Mileage Report

If - you record expenditures for non-reimbursable miles in any other Fund/function

Then – you DO NOT report the total non-reimbursable miles on form 581-3171, Bus and Garage Depreciation and Mileage Report

Non-Reimbursable Mileage Rate



Allows school districts to use the same equipment, staff, and supplies to support transportation that is not reimbursable under the Transportation Grant.



Used to deduct the expenses for non-reimbursable trips.



Updated annually using Consumer Price Index trend data.

[OAR 581-023-0040\(6\)\(I\)\(B\)](#)

Non-Reimbursable Rate

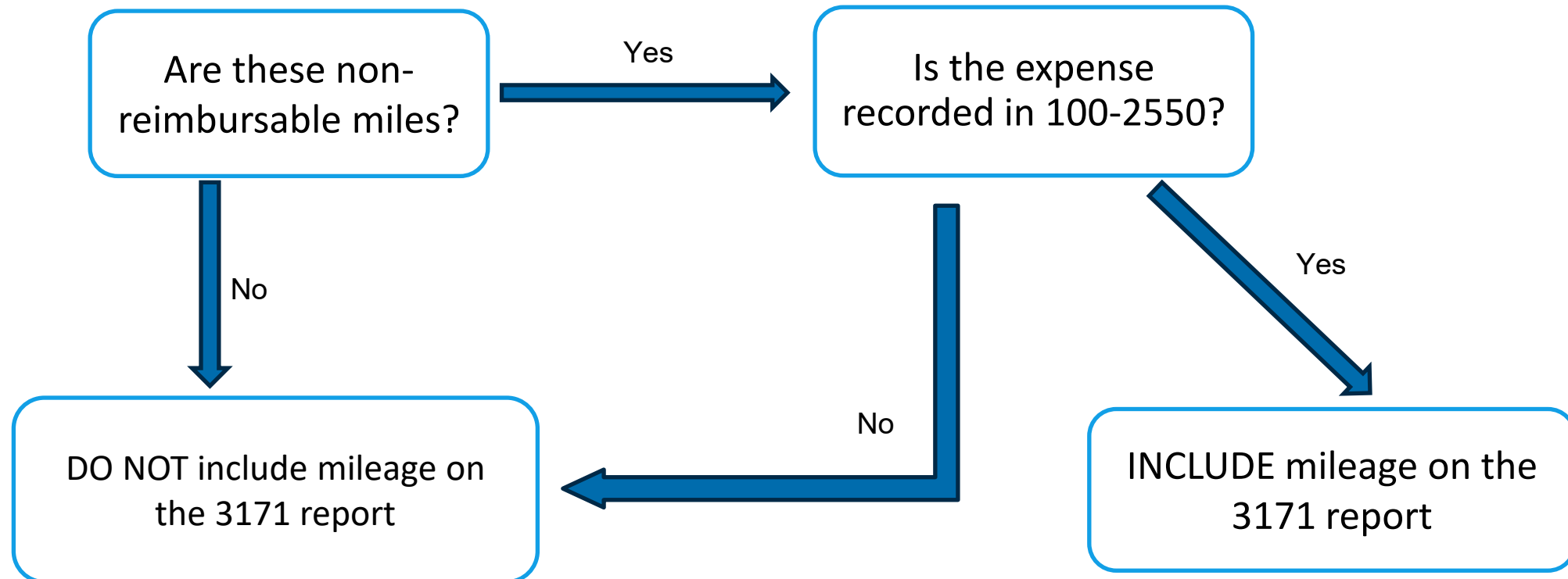
2025-26

- Seat capacity >20 = \$3.41
- Seat capacity <20 = \$1.71

2026-27

- Seat capacity >20 = \$3.53
- Seat capacity <20 = \$1.77

Non-Reimbursable Mileage Reporting



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70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant \$595,685.30	

- a. Vehicles designed for a capacity of 20 or less 495 miles @ \$1.60 = 792.00
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1	E283408	Bus	2020 Bluebird	Bluebird	2020	\$120,502.00	\$48,200.80	\$12,050.20
Total record(s) listed: 10						Total depreciation for items listed:		\$76,364.75



Fee or Reimbursement

Revenue received for transportation related expenditures.

Transportation Fees or Reimbursement?

There are some exceptions that allow full reimbursement of transportation expenditures. Oregon Administrative Rules define which reimbursements are considered in calculating the Transportation Grant, and which are not.

PATRON EXCEPTION - OAR 581-023-0040 (1)

Patron Exceptions are defined as:

- 338.145 – Public Charter Schools
- 339.133(4) – Foster Care
- 327.527 – Summer breakfast and lunch program reimbursement
- 327.540 – School after-school meal and snack program
- 327.390 – Outdoor School

PATRON EXCEPTION

When a reimbursement is received for transportation expenses from one of the five programs receiving the patron exception, that revenue **SHOULD NOT** be recorded as Transportation Fees and will not reduce net eligible transportation expenditures.

Transportation Reimbursement – Patron Exception

Reimbursements for transportation expenses received from a source with a patron exception should NOT be booked as Transportation Fees and DO NOT reduce the Net Transportation Expenditures.

<u>District Cost With a Patron Exception</u>	
<u>Reimbursement</u>	
Total Transportation Expense	\$1,000
70% Transportation Grant	(\$700)
30% Patron Exception Reimb	(\$300)
<hr/>	
Net District Expense	\$0

Transportation Reimbursement – No Patron Exception

District Cost With Reimbursement

Total Transportation Expense	\$1,000
30% Grant Reimbursement	(\$300)
Net Eligible Trans Expense	\$700
<hr/>	
70% Transportation Grant	(\$490)
<hr/>	
Net District Expense	\$210

Transportation Fees are included in the Transportation Grant calculations. If the reimbursement comes from a source that does not have a patron exception, the reimbursement is considered Transportation Fees and should be booked in a Transportation Fee revenue codes.

Transportation Fees

2023-2024 Transportation Grant

Salaries =	\$309,090.00
Payroll =	\$323,523.00
Purchased Services =	\$64,592.00
Supplies =	\$70,312.00
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Fees Collected =	(\$1,911.00)
Non-Reimbursable =	(\$35,250.00)
Net Eligible Trans Expenditures =	\$850,979.00
Transportation per ADMr Rank	78%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant \$595,685.30	

If you get a reimbursement on expenditures charged to 100-2550, that is not from a program with a Patron Exception, record the revenue to revenue codes for Transportation Fees:

- 1411 - Transportation Fees From Individuals
- 1412 - Transportation Fees From Other Districts Within the State
- 1413 - Transportation Fees From Other Districts Outside the State
- 1420 - Summer School Transportation

Transportation fees reduce net eligible transportation expenditures

Summer Schol Transportation Expenditures

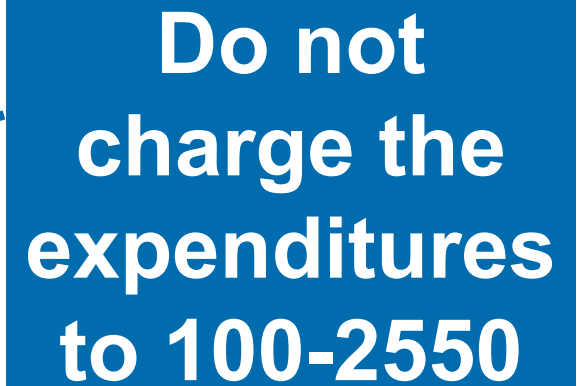
[OAR 581-023-0040 \(2\)](#) Approved transportation costs shall include those costs incurred in transporting pupils to and from instructional programs during the regularly scheduled school term within the limitations specified by ORS 327.006 and 327.033.

Summer school transportation expenditures are not eligible for reimbursement under the SSF Transportation Grant. All summer school transportation expenditures should be considered Non-Reimbursable Mileage and be included on Form 581-3171 if coded to 100-2550.



No Transportation Reimbursement

Many districts charge grants the full transportation cost, similar to a third-party billing rate. These expenses should not run through the General Fund and therefore are not considered in the Transportation Grant.



**Do not
charge the
expenditures
to 100-2550**

Questions



Thank you!

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