



# TRANSPORTATION REIMBURSEMENT OR FEE?

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# Transportation Grant



- No maximum amount – part of the State School Fund calculation for Total Formula Revenue
- Award based on cost per ADMr
  - Top 20 cost per ADMr districts receive 90% reimbursement
  - Next 20 receive 80% reimbursement
  - Remaining districts receive 70% reimbursement
- Largest grant in the state school fund
  - \$426.6M in expenditures
  - \$300.8M paid out
  - Paid monthly per estimate
  - Reconciled following May

# Transportation Grant – Object Codes

## 2022-2023 Transportation Grant

Salaries	=	\$670,854.00
Payroll	=	\$461,852.00
Purchased Services	=	\$99,221.00
Supplies	=	\$156,348.00
Other	=	\$38,735.00
Garage Depreciation	=	\$0.00
Bus Depreciation	=	\$198,033.00
Fees Collected	=	(\$18,468.00)
Non-Reimbursable	=	(\$215,850.00)
Net Eligible Trans Expenditures	=	\$1,390,725.00
Transportation per ADMr Rank		15%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant \$973,507.50		

Financial  
Audit data

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

# Financial Data from Transportation Reports

## 2022-2023 Transportation Grant

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Transportation  
reports

- Capital Outlay (500)
  - Bus Garage Purchases (562)
  - Bus and Capital Bus Improvements (564)
    - *\*These are pulled from bus and garage depreciation report.*
- Other Objects (600)
  - Bus Garage, Bus and Capital Bus Improvement Interest (622)
    - *\*excluding object 610, 660*
    - *Including all funds*
- Fees Collected
  - Revenue Source Codes
    - 1411, 1412, 1413, 1420

# Transportation Fee

## District Cost With Reimbursement

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

## Revenue codes for Transportation Fees

- 1411
- 1412
- 1413
- 1420

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 one of the above revenue codes.

# Transportation Fees or Reimbursement?



Some grants allow 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.

## District Cost With a Patron Exception Reimbursement

Total Transportation Expense	\$1,000
70% Transportation Grant	(\$700)
30% Patron Exception Reimb	(\$300)
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Net District Expense	\$0

# No Transportation Reimbursement

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