TRANSPORTATION ALLOWABLE EXPENDITURES for 2008-09 and 2009-10

The following is a list of items approved to be included as direct costs on the SE-4094 Transportation Expenditure Report. A district must have prior written approval from the Office of Special Education and Early Intervention Services, Michigan Department of Education, to charge costs not included on this list. **Services purchased from another Michigan public school district or intermediate school district are not eligible to be included in this report**.

Account Codes

Object Code

1000 – Salaries

- 1160 – Supervisor – salary paid for performing duties as a supervisor, not to include the salary of the superintendent acting as supervisor of transportation
- 1170 – Program/Department Direction
- 1610 – Bus driver

1000 – Salaries Support

- 1550 – Mechanic (other operation/service) – involved in working on and maintaining vehicles involved in transporting pupils to and from school and school related events
- 1620 – Secretary, clerical, dispatcher
- 1630 – Aides – bus attendants on vehicles transporting pupils to and from school, not to include bus loading aides
- 1640 – Custodial/Maintenance as garage employees
- 1660 – Security guards as garage employees
- 1670 – Garage employees
- 1860 – Substitute bus driver, secretary, mechanic

2000 – Employee Benefits (note: all other 2000 series are not eligible)

- 2100 – Insurance; to include individual life, disability, health, dental, vision, etc.
- 2410 – Physicals for bus drivers
- 2800 – Retirement, social security, medicaid and other employee benefits in the 2800 series
- 2920 – Cash Payments in lieu of benefits in the 2100 series

Object
Code

3000-4000 – Purchased Services – Vehicle Related Costs (a written agreement or contract should be in effect between the district and vendor for the provision of all purchased services). **Do not include services purchased from another Michigan public school district**.

3190 – Contracted mechanic or garage employee (Line 18)

3310 – Common Carrier – (contract carrier) – amount paid to an organization offering its services to the general public to provide motor vehicle transportation of pupils for compensation over irregular routes. Include payments to public transit agencies (authorities), private third party vendors or taxi cab companies for pupil transportation services. Vehicles used are "non-black and yellow" vehicles.

3320 – Paid to Pupils – payment to a pupil providing his or her own transportation to and from an instructional program site. Also includes the cost of passes for pupils to ride public transit buses. Do not include payments to and from a school related event.

3330 – Private Auto – payment to an individual, other than a pupil, to provide pupil transportation services to and from an instructional site. Do not include payments to or from a school related event.

3930 – Fleet Insurance – amount paid for pupil transportation fleet insurance for vehicles used to transport pupils to school and school related events. Prorate premiums for vehicles not used exclusively by the transportation department. Report insurance for eligible vehicles as listed on the SE-4107 School Bus Inventory.

4130 – Vehicle Maintenance and Repair – cost of maintenance and repair of pupil transportation vehicles at a private garage or body shop. Also includes bus lettering by a contractor.

4220 – Equipment Leasing – leasing of two-way radios used pupil transportation vehicles, bus garage alarm system, xerox copier (prorated for transportation costs).

4230 – Rental of Buses – not to include maintenance, repairs, gasoline, oil, insurance, etc. All contracted black and yellow buses must be listed on the SE-4107 School Bus Inventory to be eligible to report costs.

3000-4000 – Non-Vehicle Related Costs (a written agreement or contracts should be in effect between the district and vendor for the provision of all purchased services). **Do not include services purchased from another Michigan public school district**.

3130 – Aides – bus attendants on vehicles transporting pupils to and from school, **not** to include bus loading aides (Line 11)

Object
Code

3160 – Data Processing – for routing approved by the ISD (Line 11)

3190 – Contracted secretarial, clerical or dispatcher (Line 11)

3210 – Local Travel – mileage costs for supervisors, mechanics, drivers and clericals in performance of their duties or for instructional purposes (Line 8)

3220 – Workshops/Conferences – inservice training or conferences to assist staff in performing duties more efficiently (i.e.; MAPT or NAPT conferences). Also includes meals, tuition for training programs and meals of bus drivers while on field trips. (Line 8)

3410 – Telephone – amount paid exclusively for the pupil transportation department's telephone service. Do not prorate the district's total telephone costs to this line. (Line 9)

3430 – Postage – amount paid for the pupil transportation department's postage (Line 9)

3450 – Software and license for routing (Line 11)

3510 – Advertising – recruitment advertisements for the pupil transportation staff (Line 11)

3610 – Maps – printing, binding and computer generated (Line 11)

3830 – Water/Sewage – amount paid exclusively for the transportation department's waste and trash disposal. Do not prorate the district's total water/sewage costs to this line. (Line 10)

3840 – Waste/Trash Disposal – amount paid exclusively for the transportation department's waste and trash disposal. Do not prorate the district's total waste and trash disposal costs to this line. (Line 10)

3890 – Electricity – amount paid exclusively for the transportation department's electricity. Do not prorate the district's total electricity costs to this line. (Line 10)

4110 – Building Repairs – include repairs to the garage and to the bus parking lots. Do not include improvements or additions to the garage building or parking lots. (Line 11)

4120 – Equipment Repairs – include repairs for gas pumps, water pumps, the servicing of time clocks, furnace repair or replacing the garage door (Line 11)

4290 – Rental of inservice films (Line 11)

Object
Code

4910 – Other purchased services to include snow plowing of the bus parking lot, washing and cleaning of buses by private contractors, laundry charges for mechanic uniforms, shop towels, and pest control for garage or buses (Line 11)

5000 – Supplies/Materials

5500 – Heating Fuel – amount paid exclusively for the transportation department's heating fuel. Do not prorate the district's total heating costs to this line. (Line 10)

5710 – Gasoline/Oil/Grease – used only for pupil transportation fleet vehicles (Line 20/21)

5720 – Tires/Tubes/Batteries – expenditures in the maintenance of only pupil transportation fleet vehicles (Line 22)

5730 – Vehicle Repair Parts – parts used in the maintenance of only pupil transportation vehicles (Line 23)

5790 – Other Supplies – such as anti-freeze, deicers, cleaning materials for buses, custodial supplies, electrical cords, fire extinguishers, first aid supplies, repair parts for garage equipment, signal flags, small tools, etc. (Line 23)

5910 – Office Supplies – used only to support the operation of the pupil transportation office functions (Line 24)

7000 – Other Expense

7410 – Expenditures to include tickets for ferries, toll road fees, drivers licenses, license fees to operate two-way radios, gasoline credit card fees, exam fee, bus driver awards, driver safety programs. (Line 26)
(Note: bus driver exam fees can also be reported under object code 3110 as a purchased service)

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