Minnesota Department of Education

M E M O R A N D U M

TO: Superintendent of Schools
Charter School Administrator
Supervisor of Transportation

FROM: Kelly Wosika, Pupil Transportation Specialist
Division of School Finance

DATE: June 10, 2013

SUBJECT: 2012-13 Pupil Transportation Reporting Forms and Instructions

Pupil Transportation Reporting – General Overview

School districts report the number of nonpublic school students transported to and from school, and bus ownership. Districts will report on mileage by category.

Districts that transported students to Interdistrict Desegregation and Integration Programs must complete the report titled, *Transportation to Interdistrict Desegregation or Integration Schools or Programs* (ED-02370-09). This report is only being sent to districts that have been identified as racially isolated. Instructions have been developed to aid districts in completing this report.

Districts report the number of public school students transported to and from school on the Minnesota Automated Reporting Student System (MARSS). The MARSS student record has fields in which districts must enter the student's to-and-from school transportation code and the "Transporting District Number and Type."

Expenditure data are reported on the Uniform Financial Accounting and Report Standards (UFARS) data submission.

As in the past, the Pupil Transportation Data Verification Report (DVR) will be posted to the Minnesota Funding Reports section of the department's website by mid-October. It will be titled, FY 12-13 Transportation Data Verification Report. The department plans to update the posting periodically throughout the fall. The DVR summarizes data from the Annual Report, MARSS and the UFARS data submissions. If there are any discrepancies among the data reported on these reports, districts will be asked to explain or correct them.

Pupil Transportation Annual Report (paper report)

If districts had mileage for other types of programs and those miles are not included in any category on page 2, please complete the supplemental report that appears on page 16 if the instructions and submit the supplemental report with the annual report. This would include the miles for federal programs.

Transportation to Interdistrict Desegregation or Integration Schools or Programs (paper report)

This report is being sent to metropolitan school districts and only those districts in greater Minnesota that have been identified as racially isolated, and to the districts immediately surrounding the racially isolated districts. Instructions have also been developed. If you did not receive the form, and believe you should have, contact the Minnesota Department of Education (MDE) Student Transportation Office.

MARSS – Public School Students Transported To and From School

Districts are required to enter the appropriate transportation code on each MARSS student record. See the section at the end of this memorandum for the website location for further instructions on reporting students on MARSS.

Districts are required to enter the "Transporting District Number and Type". District staff may have to contact other district staff to obtain information on which district is transporting the student. Do not assume that it is either the resident district or serving district. Sometimes students live in foster or group homes in a third district. The third district where the foster or group home is located is responsible for the transportation and should be listed as the "Transporting District Number and Type".

UFARS Data Submission

All transportation costs are obtained from the UFARS data submission. If a district reports students and/or miles in any category on MARSS or the annual report, then a cost must be reported in the corresponding finance number on the UFARS data submission. Sample cost allocation methods are available on our website.

Districts must allocate transportation expenditures among categories based on a cost per mile or cost per student regardless of whether districts own their buses or whether they contract for bus service. Information on this cost allocation method is available on the department's website. In addition, districts are limited on which district employees' salaries and fringe benefits can be included in transportation.

Districts will be required to submit the worksheets on how they determined their cost for each category of transportation service. The worksheets are due to MDE on September 15 each year. Districts will not have to re-submit updated worksheets after that date unless there is a substantial change between the costs reported on UFARS and the worksheets submitted on September 15.

Districts are reminded that the deadline for submitting audited financial data is November 30. School districts must submit their state reports early enough so that any financial errors discovered during the editing process can be corrected by the deadline.

June 30, 2012, Bus Inventories

If your district owns any school buses, an inventory listing was mailed out. If your district has purchased or disposed of a school bus between July 1, 2012, and June 30, 2013, and the transaction does not appear on this listing, please complete a District-Owned Transaction form and mail it to our office as soon as possible.

Please use form ED-00186-13 for the purchase or disposal of a Type A, B, C or D school bus (yellow school buses). Use form ED-01658-11 for the purchase or disposal of a Type III school bus (car, station wagon or van). A Type III school bus can only be added to the inventory if it is used the majority of time for pupil transportation purposes. The bus transaction forms can be found on our website.

Do not complete a transaction form for vehicles that the district is leasing. The Certificate of Title of the vehicle must be in the name of the lease company during the lease period. Having title to a vehicle denotes ownership.

Districts will receive a separate inventory for school buses used primarily for special education purposes. The inventory will have the universal handicapped symbol at the top to differentiate it from the other inventory. Special forms have been developed to report these purchases. These forms also have the universal handicapped symbol on the forms. The value of these inventories will be used in calculating the district's special education funding. However, vehicles purchased with federal funds are not eligible for bus depreciation per Minnesota Statutes, section 123B.92, subd. (1) (a) (ii) and (iii) as the costs have already been covered 100 percent.

The Special Education School Bus Transaction Forms, both Regular and Type III have been modified so that districts must indicate whether or not the vehicle was purchased with federal special education funds. The district's Special Education Bus Inventory Reports will show the selected indicator. The buses purchased with federal special education funds will not be included in the bus depreciation calculation in determining state program aid.

Do not submit a transaction form for Multi-Function School Activity Buses (MFSAB) as they are not used for to-and-from transportation. However, they are reported on the paper Annual Report under school bus type and ownership.

Documents on Our Website

Districts may obtain information on reporting students on MARSS, allocating transportation expenditures and the forms necessary to report purchases or disposals of school buses by visiting our website at: . http://education.state.mn.us/mde/index.html Select School Support > School Finance > Transportation > Resources.

Questions on Transportation Reporting

If you have any questions about pupil transportation reporting, contact Kelly Wosika, Student Transportation Specialist, at 651-582-8855 or kelly.wosika@state.mn.us.