

Transportation Financial Audit Standards

August 11, 2006

1. Special Education transportation is coded to 901#093 for bus drivers and 901#094 for monitors with a program code of 2XX.
2. KISTA payments are coded to the debt service 000#112; Object 0919, Function 5100.
3. Fuel is coded to 901#096, Object 0626, Function 2740 for gasoline, Object 0627, Function 2740 for diesel.
4. Reimbursements for fuel and bus operations are coded as a credit (negative expenditure) to 901#096, Object 0699, Function 2740.
5. How are transportation costs for non-to-and-from school activities being distinguished from or reimbursed to Fund 1 Function 2700?
 - A. ESS
####794, Object 0894, Project 120X, Function 1100
 - B. Preschool
####118 or ###001, Object 0894, Project 135X, Function 1100
 - C. Vocational
####017; ####138 thru ###147, ####154 thru #####156, ####181, ###182, and ###940, Object 0894, Project 348X thru 360X, Function 1100
 - D. Field Trips (Instructional)
####919 or ####019, Object 0894, Function 1900
 - E. Athletic Trips
####919, Object 0894, Function 1900
 - F. Other Vehicle Fuel & Maintenance
 - G. Other - Object 0895-Other Student Travel & Object 0898- Non-Instructional Field Trips
6. What is the district's average cost per mile for to-and-from school student transportation? This is the total prior year Fund 1 Function 27XX costs (AFR) less salaries and benefits of bus drivers and monitors and expenditures for buses plus depreciation divided by the prior year number of to-and-from student-transported miles. Note: Insurance for buses, salary of Director of Transportation and transportation maintenance staff are valid expenses in the 27XX function for this calculation.
7. What is the district's bus operations reimbursement rate for non-to-and-from school transportation?
8. If the reimbursement rate differs from the actual calculated cost, how is the difference recorded in the 27XX function?
9. Based on an analysis of the recorded transportation expenditures, does the total cost closely reflect the actual cost of this district's to-and-from school transportation? Please explain. Where can improvements be made in the operation of this program? (Use comment section for additional comments.)
10. Was instruction and/or assistance provided to the appropriate personnel to correct improperly coded transportation expenditures?
11. Claims, invoices, and contracts for purchases/services are processed in an organized fashion and support all disbursements made from Board funds. Optional bus equipment for non-to-and-from school use is not charged to the 27XX function. (Use attached worksheet to note test data from random sampling.)

Calculation of To-and-From School Transportation Cost Per Mile

District:

| | | Amount |
|--|---|----------------|
| Prior Year Fund 1 Function 27XX Expenditures: | | \$ - |
| Minus: | On-Behalf Expenses | - |
| | Salaries: Bus Drivers and Monitors | - |
| | Benefits: Bus Drivers and Monitors | - |
| | Bus Purchases | - |
| Plus: | Prior Year Bus Depreciation Expense (Fund 8 Function 2700) | \$ - |
| Equals: | Cost of Bus Operations | \$ - |
| Divided by: | Prior Year Annual To-and-From School Mileage | - |
| Equals | Total To-and-From School Cost per Mile | #DIV/0! |

* The Total To-and-From School Cost per Mile is to be reimbursed in the current year to Key Code 096, Fund 1, Function 2740, Object 0699 for all bus usage not associated with to-and-from school transportation.

The district board of education determines the amount to be charged per mile to the bus user. It may be more or less than the cost per mile.