



WASHINGTON SCHOOL DISTRICT RE-1

KEY - Transportation

1. Match the term to the correct definition by drawing a line.

Numerator of the One-Way Trips Ratio	$X = (\text{Cost} - \text{Federal Revenue}) \div \text{Years of Useful Life}$
Only Specialized Transportation	Count of one-way trips that Medicaid and non-Medicaid IEP students (who require transportation as listed in their IEP) took throughout the school year. This includes specialized and non-specialized trips. The source of this information is bus logs. The district may also use the maximum possible trips taken if calculated according to the following formula: total # of IEP Students with trans. in their IEP, multiplied by the total # of school days, multiplied by 2.
Numerator of the Transportation Services IEP Ratio	Transportation reporting category in which all costs (payroll, maintenance, insurance, fuel, etc.) can be discreetly identified and tied solely to specially adapted vehicles.
Denominator of the Transportation Services IEP Ratio	Count of Medicaid and non-Medicaid students who receive transportation as a requirement listed on their IEP as of December 1 <i>or</i> as eligible throughout the school year according to supporting documentation.
Straight-Line Depreciation Method	Count of allowable one-way trips billed to Medicaid through the Medicaid Management Information Systems (MMIS) throughout the school year. District must have bus logs to support these MMIS claims.
Not Only Specialized Transportation	Transportation reporting category including transportation costs for both specialized and general transportation.
Denominator of the One-Way Trips Ratio	Count of all students in the school district who receive transportation as of December 1 <i>or</i> as eligible throughout the school year according to supporting documentation.



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2. Review the transportation reporting scenarios below and circle the correct answer for each.

a. **Scenario:** A district can discreetly identify all transportation costs that pertain to specially adapted vehicles; the district's documentation is organized and can clearly show the costs pertaining to the specialized vehicles. Additionally, the district has bus logs to support that *all students riding the vehicles for the school year have transportation in their IEP.*

i. Report transportation costs under the Only Specialized Transportation category

ii. Report transportation costs under the Not Only Specialized Transportation category

b. **Scenario:** A district does not record mileage and fuel for individual buses. The amount of money spent on fuel and oil is kept at a general, district wide level.

i. Report transportation costs under the Only Specialized Transportation category

ii. Report transportation costs under the Not Only Specialized Transportation category

c. **Scenario:** A district can track insurance and payroll information associated with Only Specialized Transportation. However, the district cannot identify the vehicle maintenance and repair costs associated with Only Specialized Transportation. The district keeps this information at the aggregate level, reporting maintenance and repair costs at the district rather than vehicle level.

i. Report transportation costs under the Only Specialized Transportation category including all insurance, payroll, and a portion of maintenance costs

ii. Report transportation costs under the Not Only Specialized Transportation category, including transportation costs for the entire district to include the maintenance and repair costs; OR; report insurance and payroll information as Only Specialized Transportation and do not include the maintenance and repair costs.

3. Circle True or False for each question below.

a. The Years of Useful Life is the number of years the vehicle has been in service at the school district. **True or False.**

b. To report costs under the Only Specialized Transportation category, all buses reported on the Annual Cost Report must be specially adapted and only carry students with specialized transportation in their IEP or IFSP. **True or False.**

c. Transportation Payroll costs on the Annual Cost Report should be reported according to a cash accounting method. **True or False.**

d. When submitting claims for transportation, districts must use procedure code T2001 to represent a one-way trip. The total allowable units billed under this procedure code for the cost reporting period equals the numerator of the Specialized Transportation One-Way Trip Ratio. **True or False.**