



**SPECIAL EDUCATION**  
 Final Financial Claim Form For Transportation Expenses For Students With Disabilities  
 School Year \_\_\_\_\_

County Name _____	County/District Number _____
District Name _____	Phone Number _____
Address _____	
City _____	State _____ Zip Code _____
I, _____ as _____ of the Board of Education of the above named School <i>(Type of Print Name)</i> <i>(Specify Office)</i>	
District hereby certify that this claim is a true and correct report of the records and costs for the transportation of resident students with disabilities from September 1 through August 31.	
_____	_____
Authorized Signature	Date
Preparer Name _____	Preparer's E-Mail _____

Pursuant to Section 79-1129 and 79-1130, and 92 NAC 51 (NDE Rule 51), providing for reimbursement for the amount expended for actual transportation expenses for students with disabilities, we submit herewith our claim for reimbursement.

(Figures listed below represent the entire school year September 1 through August 31)

Type of Transportation	BIRTH TO AGE 5		AGES 5 TO 21	
	Number of Students (1)	Expenditure (2)	Number of Students (3)	Expenditure (4)
A. Cost of transportation provided by paying parents or guardian (mileage \$.535/mile September 1 - December 31, 2017 & \$.545/mile January 1, 2018 - August 31, 2018)	_____	_____	_____	_____
B. Cost of transportation provided by contracting with person, agencies or other schools	_____	_____	_____	_____
C. Cost of transportation provided by purchasing individual fares from common carriers	_____	_____	_____	_____
D. Cost of transportation provided by using vehicles operated by district submitting claim (Item (q), Page 2)	_____	_____	_____	_____
E. Sub Total (A + B + C + D)	_____	_____	_____	_____
F. Adjustments				
1) Less Transportation payment for Wards of Court	_____	_____	_____	_____
2) Less other funding sources (Specify: _____)	_____	_____	_____	_____
G. Total for period September 1 – August 31 Item E- minus Item F (include 1 <sup>st</sup> semester claim)	_____	_____	_____	_____
H. Funding Summary Provide source of funding reported on Line G				
1) IDEA “611” BASE: funds used for allowable special education transportation expenditures, Children Below Age Five. (First Priority)	_____	_____	_____	_____
2) IDEA “ 619” BASE and/or “619” ENROLLMENT/POVERTY funds used for allowable special education transportation expenditures for children ages 3 and 4.	_____	_____	_____	_____
3) IDEA “611” ENROLLMENT/POVERTY funds used for allowable special education transportation expenditures and <b>are included</b> in Lines A-D.	_____	_____	_____	_____
4) Local District Funds: District funds used to fund transportation expenditures included in Lines A-D.	_____	_____	_____	_____
5) Total Funding: (Line 1 through Line 4 = Line G)	_____	\$ _____	_____	\$ _____
I. Total Number of Students with Disabilities Transported Listed in A, B, C and D (count each student only once)	_____		_____	

NDE USE ONLY

Birth to Age 5

Ages 5 to 21

Approved Line G amount \_\_\_\_\_

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**COST SHEET FOR VEHICLES OPERATED BY DISTRICT**

List below the actual costs of operating vehicles used for transporting students with disabilities for the school year September 1 to August 31.

		Vehicle (1)	Vehicle (2)	Vehicle (3)	Vehicle (4)	Vehicle (5)	Vehicle (6)
(a)	Operational Supplies						
(b)	Repairs and Maintenance						
(c)	Vehicle Lease Costs						
(d)	Insurance						
(e)	Administrative Expenses						
(f)	Other (Specify: _____ )						
(g)	Sub Total Operating Costs						
(h)	Portion Used for Special Education (Item (aa), Page 3)						
(i)	Total Adjusted Operating Costs (g x h)						
(j)	Depreciation (Item (ab), Page 3)						
(k)	Cost Attributable to Special Education (i + j)						

(l)	Total Cost Attributable to Special Education of All Vehicles	
(m)	Total Cost Attributed to Special Education for Salary and Fixed Charges	
(n)	Total of (l) + (m)	
(o)	Less Income Received from Other School Districts	
(p)	Total Claimable Cost	
(q)	Divide Amount of Total Claimable Cost (Item (p)) Between Birth to Age 5 and Ages 5-21 NOT TO EXCEED Item (P) , Page 2 - (Report as Item "D" on Claim, Page 1)	Birth to Age 5
		Ages 5-21

**INSTRUCTIONS:**

- (a-e) Refer to 92 NAC 51 for limitations on these items. You may only include those costs directly related to the vehicles used to transport special education students and any documentable administrative expense of those engaged or employed for the purpose of supervising the transportation of students with disabilities.
- (f) This may include such things as alteration of equipment in vehicles and major repairs. It may also contain facility expenses relating to the maintenance of vehicles used for transporting students with disabilities. Transportation facility expense for purposes other than maintenance are not allowable reimbursable items. Maintenance includes such activities as repair, cleaning, greasing, fueling, and inspecting vehicles for safety. If a facility is used for purposes other than maintenance of vehicles used to transport students with disabilities, expenses must be broken out so that only those costs attributed to the maintenance of special education vehicles are included. Specify any amounts listed.
- (g) Total of Items (a) through (f).
- (h) Item (aa) from Page 3. Page 3 must be submitted.
- (i) Item (h) multiplied by Item (g).
- (j) The total of Item (ab), Page 3. Page 3 must be submitted.
- (k) Item (i) plus Item (j).
- (l) The total of Item (k) for all vehicles used for special education transportation.
- (m) The total of salary and fixed charges directly related to the operation of vehicles for special education. District must maintain records to document special education claim.
- (n) Item (l) plus Item (m).
- (o) Income received by your district for transporting students with disabilities for another district. Specify districts.
- (p) Item (n) minus Item (o).
- (q) Item (p) divided into two amounts based on district's documentable evidence. Item (q) separates federal from state funding. Record as Item 'D', Page 1, on Final Claim Form.

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DETERMINATION OF DEPRECIATION ON DISTRICT OPERATED VEHICLES USED FOR TRANSPORTING STUDENTS WITH DISABILITIES

Vehicle Identification Number	Make and Year	Seating Capacity	Year Acquired (r)	FMV or Cost at Time of Acquisition (s)	Estimated Salvage Value (t)	Cost Less Estimated Salvage Value (u)	Estimated Useful Life of Vehicle (v)	Depreciation Years Remaining to be Claimed (Including Current Year) (w)	Current Year Depreciation (x)	Total Mileage for Current Year (y)	Mileage Used For Special Education (z)	Portion Used for Special Education (aa)	Depreciation Cost Allowable to Current Year (Report under Item (j), Pg.2) TOTAL (ab)	Total Dollar Amount of Depreciation Received to Date (ac)
1														
2														
3														
4														
5														
6														

NOTE: CONTINUE TO LIST VEHICLES STILL BEING USED FOR SPED TRANSPORTATION THAT HAVE BEEN FULLY DEPRECIATED.

INSTRUCTION:

- (s) Cost at time of acquisition is cash cost plus value of trade in, if any. Reduce cost by any IDEA Enrollment/Poverty funds used to purchase vehicle. For district owned vehicles placed into special education use during the current period, the fair market value (FMV) of the vehicles should be used.
- (t) Salvage value is the estimated value of vehicle when it will be disposed of by the school district or no longer used for special education. District must indicate a salvage value.
- (u) This is Item (s) minus Item (t).
- (v) Estimated useful life is the length of the period the vehicle will be used for transporting students. In the case of small school vehicles, this is three years; for buses, it is seven years. Other periods may be used if NDE approves.
- (w) District must indicate the total Number of Depreciation Years Remaining to be claimed, including the current year.
- (x) If (w) is greater than zero, Item (x) is Item (u) divided by Item (v).
- (y) This is mileage that the vehicles traveled during the school year September 1 through August 31.
- (z) This is mileage that the vehicle traveled for special education during the school year September 1 through August 31.
- (aa) This is Item (z) divided by Item (y). Record as Item (h) on Page 2.
- (ab) This is Item (aa) multiplied by Item (x). Record under Item (j) on Page 2.
- (ac) District must indicate the total Dollar Amount of Depreciation the district claimed from Special Education, including the current year. Cannot exceed Column (u).

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DISPOSAL OF VEHICLES  
 COMPLETE FOR ANY VEHICLE WITHDRAWN FROM SPECIAL EDUCATION USAGE BETWEEN SEPTEMBER 1- AUGUST 31  
 (NDE will calculate adjustments, if any)

(A) Vehicle Identification Number	(B) Seating Capacity	(C) Year Acquired	(D) Net Purchase Price (See instructions)	(E) Sale Price, Trade-In Value, or Estimated Value (if still owned by district), <b>Not Salvage Value</b>	(F) Years Used for Special Education	(G) Amount if Depreciation Charged Against	
						Special Education	All Other Programs
					2017-2018		
					2016-2017		
					2015-2016		
					2014-2015		
					2013-2014		
					2012-2013		
					2011-2012		
					Other		
						TOTAL	TOTAL

INSTRUCTIONS:

If district withdrew any district owned vehicle from special education usage between September 1 - August 31, for which depreciation was claimed against special education, then complete this form. To withdraw a vehicle from special education usage includes selling, trading, or using it only for purposes other than special education programs.

There is a provision on this form for record of withdrawal of one vehicle. If the district withdrew more than one vehicle, you may make copies of this form or request additional forms from the Special Education Office. Computer printout of records, which contains comparable data, may be substituted for this form.

COLUMN A Vehicle Identification Number.

COLUMN B Seating Capacity.

COLUMN C Year acquired by school district.

COLUMN D This is the Purchase Price less the Trade-In value of a previously owned vehicle, if such trade-in value was deducted from the purchase price. If the vehicle was acquired over 7 years ago and the trade-in value applied to the purchase is not available, please note on the form.

COLUMN E Sale Price, Trade-In Value, or Estimated Value, (if still owned by district.) Example: If a district used a vehicle for other than Special Education purposes during the current year and previously claimed depreciation reimbursement, the district must estimate the vehicle's current value and record it in Column E. This is not the Salvage Value.

COLUMN F Years Used for Special Education. If the vehicle was used for special education before the date listed, you may extend the column to add the previous years.

COLUMN G Amount of Depreciation Charged Against: 1) Special Education, 2) All Other Programs. The dollar amount of each year for special education and all other programs should equal the total depreciation claimed for the vehicle for that year. Total the depreciation at the bottom of Column G for both special education and all other programs.