Chapter PI 7

APPENDIX

CALCULATION OF SCHOOL DISTRICT'S AVERAGE COST PER PUPIL FOR BUS TRANSPORTATION IN THE PREVIOUS SCHOOL YEAR

The following worksheet is provided to assist the school district in determining its average cost per pupil for bus transportation in the previous school year, exclusive of transportation for kindergarten pupils during the noon hour and for pupils with disabilities who received special transportation. Wisconsin Uniform Financial Accounting Requirements (WUFAR) function codes are provided where applicable.

Average cost in school year _____ for contract effective in _____ school year.

1. Regular (home−to−school) bus transportation −− district owned vehicles (256 210)   _____

2. Regular (home−to−school) bus transportation −− contracted services (256 710)   _____

3. Any portion of the following attributable to regular (home−to−school) bus transportation.
   Direction of pupil transportation (256 100)   _____
   Vehicle repairs (256 500)   _____
   Vehicle servicing (256 600)   _____
   Insurance (256 800)   _____
   Vehicle depreciation   _____
   Bus Garage   _____
   Fuel   _____

4. **Subtotal** (Add lines 1 through 3)   _____

5. Transportation of kindergarten pupils at the noon hour.   _____

6. **Total** regular (home−to−school) bus transportation cost (Subtract line 5 from line 4)   _____

7. Number of pupils transported*   _____

8. **Average Cost Per Pupil for Regular Bus Transportation** (Line 6 divided by line 7) _____

If the amount shown on line 8 is greater than the amount obtained by multiplying $5 times the distance in miles between the pupil's home and the private school the pupil attends, measured along the usually traveled route, the annual payment under the contract must be at least equal to the amount shown on line 8, up to the actual cost of the transportation.

*Number of pupils transported means the number of pupils who were transported on a bus at least once during the school year for the purpose of attending curricular programs or activities, excluding pupils with disabilities who received special transportation and kindergarten pupils transported only during the noon hour.

Date completed _____

Completed by _____