



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
Career Technical Education (CTE) Transportation State Aid
FUNDED in 2025-26, audited during FY27

Background

The 2012 Legislature changed how Career Technical Education (CTE) approved classes offered at Community Colleges or Technical Colleges are funded. After this change, funding for those classes flows through the State Board of Regents. Kansas High Schools are encouraged to send 11th and 12th grade students to those programs. To aid the school districts in this endeavor, the legislature appropriated funds for CTE Transportation State Aid and the aid amount is based on a formula which considers the type of vehicle, mileage and number of trips made to the college. State aid is not dependent upon the number of students riding in a particular vehicle.

PURPOSE OF AUDIT

To ensure CTE Transportation State Aid is appropriately claimed and funded for those school districts claiming such aid.

Type of Vehicle

Reimbursement is based on the type of vehicle used to transport students from the high school to the college. The amount is determined annually based on moneys available.

Suburban and Vans Type A or B School Bus Type C or D School Bus

Mileage

Mileage will be measured round trip between the high school and the college.

Claims

Districts submit their claim for State Aid for Transportation to Community Colleges/Technical Schools in early summer on the Local Effort Form which can be accessed through the authenticated login: [KSDE Web Applications](#)

Claimed amounts will be included in the audit write up for each district submitting a claim.

Districts may combine the trips made to colleges with any other program. This will have no effect on the CTE reimbursement but may affect other programs. For example: a district transports 5 students from the high school to the technical college located in a neighboring city. On the same bus, the district transports 15 additional students to a special education center operated by the special education cooperative located in the same neighboring city. CTE Transportation will be calculated normally; Special Education Transportation aid will be calculated by taking 75% (15 SPED / 20 Total students) of the total cost of operating the bus.

Districts may make either a single round trip (high school to technical school to high school) or two round trips (high school to technical school back to district, to technical school to high school) per day.

AUDIT STEPS

1. Verify the type of bus used to transport CTE students. (Depending on the number of students or multiple schools, districts may use more than one type of bus.)
2. Obtain from the district, the route used to travel from the high school to the college and back. Plot this route using mapping software to verify the round-trip mileage for one day. Schools may make more than one round trip per day; districts will need to inform the KSDE auditor if this is the case.
3. Determine the number of days the district transported students to college.

REPORTING REQUIREMENTS

1. The claimed miles and reimbursement can be found on the CTE Transportation tab of USD write-up.
2. Re-calculate total miles for each type of vehicle on the CTE Transportation page.

An Equal Employment/Educational Opportunity Agency

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KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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