

Form 308 Special Education Transportation



Question and Answers

1. We only add those vehicles obtained in this fiscal year; correct?

You should report all new vehicles for the 2025-2026 school year that were delivered on or before June 1 and used for special education transportation. If new vehicles were purchased and delivered on or before June 1 for regular route transportation, those can be added at this time or added on the 18E Annual Statistical Report, which is due August 31.

2. If they were obtained in previous years, they should already be added?

Yes, the Depreciation Schedule will roll over from the prior year's 18E Annual Statistical Report. If the vehicle is used for special education transportation and not on the list, you can still add those vehicles.

3. Our district claims Special Education transportation aid on budget Form 118. Is there any reporting required for the amount we claimed on Line 16 of form 118?

The amount reported on your budget does not have to be reported on Form 308. The Form 118 is not used for determining your special education state aid entitlement, but is used only for purposes of estimating total special education state aid for General Fund purposes.

4. Our fleet got hit by a wind storm in May 2025. We had 2 special education vehicles that had multiple windows broke out and we moved those 2 vehicles out of special education to an activity vehicle. We still had depreciation left on them. We retained a salvage title on them and received a net settlement. My question is do we have to list the money we received as a transportation expenditure reimbursement?

You will leave those vehicles on the Form, switch the use from special education to activity route, and the depreciation clock will continue to run. The insurance payment should be recorded as a reimbursement on the 18-E report, under activity route.

5. If we have a vehicle that was used to transport special education students that was wrecked and replaced with a new vehicle do I leave it on the depreciation schedule and add the new vehicle?

Since the wrecked vehicle was not kept, it would be removed from the depreciation schedule with a disposal date listed. If the vehicle was sold or an insurance settlement received, that amount would be shown on the Depreciation Schedule in the "Sold For" box. You will add the new vehicle to the depreciation schedule.

Attention:

ALL LEAs (*public school districts, interlocals, service centers, special education coops*) should submit Form 308 (Special Education Transportation Expenditures Report) by Friday, May 8

If your LEA **does not claim** special ed transportation costs, please enter zeroes and submit the Form 308 (online web app).

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6. On line 8 (Teacher Travel), does that include what the Special Ed Coop uses our vehicles to transport their students?

If the district pays the costs for the use of that vehicle, the districts claims that cost here. If the Coop pays the cost, the Coop will claim it.

7. Bus contracts can also continue to be paid – correct?

Yes, bus contractors can be paid, but are not required to be paid. That is a local school board decision.

8. I would like more clarification on prorating the expenses if possible. Does the IEP have to require transportation or do I include any IEP student riding?

The IEP must specifically require transportation in order for the expense to qualify for reimbursement. Examples for pro-rating can be found in the Form 308 User Guide (page 7).

9. Does transportation have to be addressed in the **student's** IEP to claim for special education reimbursement?

Yes. However, a student with transportation addressed in the IEP may be riding a regular route bus. If that is the case and they were claimed on the KIDS ENRL (9/20) for regular route transportation, you cannot also claim as special education.

10. We are leasing vehicles. Should those be added to the Vehicle Depreciation Schedule?

If it is a straight lease with no plan to purchase at the end of the lease, you will claim the annual lease expenditure on the Form 308 (line 5 Other Expense). If it is a lease-purchase and the district will own the vehicle(s) at the end of the lease, they should be added and the vehicle will depreciate over eight years.

11. If we purchase a vehicle, should I enter the net cost of the vehicle on the Form 308 line 6 (Capital Outlay fund)?

No. The vehicle should be added to the Vehicle Depreciation Schedule and will depreciate over eight years. The depreciation will be included in the net cost on the Form 308.

12. If we purchased a SPED bus and the district received a Clean Diesel rebate for an energy efficient bus, do we report this on the Form 308?

No, it doesn't matter where the revenue comes from, rather its federal or state, the district will not report this rebate.

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Submit by Friday, May 8, 2026 – *This deadline requires LEAs to make estimates of May and June expenses.*

Form 308 User Guide: [click here](#)

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