



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

June 19, 2009

TO: Directors, Private Schools for Students with Disabilities

FROM: Katherine P. Attwood, Assistant Commissioner
Division of Finance *Katherine P Attwood*

SUBJECT: Annual Information – Fiscal Year 2009-2010 - Private Schools for Students with Disabilities - Prescribed Mileage Format for School-Owned or Leased Vehicles

In accordance with N.J.A.C. 6A:23-4.4(a)18, a mileage record shall be maintained for each school-owned vehicle, leased vehicle or vehicle contained in a related party transaction involving the purchase of transportation services in a format prescribed by the Commissioner. The mileage record shall be maintained on a trip-by-trip basis and include any personal use including to/from work commutation. At the end of the fiscal year, the percentage determined by the total personal miles to total miles shall be applied to all costs associated with the vehicle(s) and those costs shall be excluded from the actual allowable costs. Vehicle costs may include, but not be limited to, the following: depreciation, lease costs, gas, oil, repairs and maintenance, insurance and car phone.

The mileage record must include the following: vehicle make, model, color, year and license number and include the following information for each trip:

1. Date of trip;
2. Purpose of trip;
3. Business or personal usage;
4. Destination;
5. Beginning and ending odometer reading; and
6. Driver of vehicle.

In accordance with N.J.A.C. 6A:23-4.5(a)40 and 42, any cost associated with travel to and from the officer's or employee's home and the school or agency and the personal use of a school-owned or leased vehicle, which includes to/from work commutation as determined in accordance with N.J.A.C. 6A:23-4.4(a)18 must be considered a non-allowable cost. If a mileage log is not maintained, the costs associated with a school-owned or leased vehicle or vehicle contained in a related party transaction involving the purchase of

transportation services must be considered non-allowable costs in accordance with N.J.A.C. 6A:23-4.5(a)43.

Please forward this information to the appropriate personnel in the school's administrative offices including the school business manager and bookkeeper(s).

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