

SECTION XII--INTERPRETATIONS

ACCOUNTING INTERPRETATION NO. 2

Subject: Transportation Costs

The following definition is given for the "Pupil Transportation Services" function in the School Accounting Manual (Account 2550):

Activities concerned with the conveyance of pupils to and from school, as provided by state law. Included are trips between home and school and trips to school activities.

The above function should include the cost of transportation for the students to and from school and instruction related field trips. These field trips must be connected with the instructional programs to be charged to this function.

All cocurricular transportation will be charged directly to the Cocurricular Activities function (Account 6510). The charges are to be prorated at the time of incurring the costs or the costs are to be prorated to the function at the end of a specified period of time not to exceed the end of the fiscal year, based upon miles driven for instructional purposes and those incurred for cocurricular activities or prorated to the function by use of another equitable method.