

281—43.9(285) Activity trips deducted. Transporting school districts which use their equipment for activity trips, or educational tours, or other types of transportation services as permitted in Iowa Code sections 285.10(9) and 285.10(10), must deduct the cost of trips from the total yearly transportation cost. These costs may not be included in the pro rata costs which determine the charge to sending districts.

Transporting school districts must maintain accurate and complete accounting records so that the cost of transportation to and from school may be ascertained.

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