**Section 120.70 Deductions from Direct Operating Costs**

The following items shall be deducted from direct operating costs.

a) Payments from other school districts for pupil transportation services.

b) Revenue received from the rental of transportation facilities, vehicles or equipment, or transportation services.

c) Proceeds from an independent contractor when the pupil transportation services are provided by that contractor and the district leases or sells vehicles, supplies, equipment, or facilities to the contractor.

d) Proceeds from the tort liability tax levy used for reimbursable transportation expenditures.

e) Proceeds in excess of the undepreciated balance from the sale of pupil transportation vehicles or equipment, if the vehicle or equipment is not replace during the same fiscal year.

f) Any other revenue received for direct operating expenditures such as, but not limited to, reimbursement from other federal and/or State programs or for the use of transportation vehicles, in whole or in part, to benefit other entities.

(Source: Amended at 26 Ill. Reg. 1169, effective January 16, 2002)