

**TRANSPORTATION RECORDS**

Annual records of total mileage will be kept on each bus, broken into the following categories:

1. Keep track of the aidable and non-aidable miles.
2. General journal and ledger showing all transportation expenditures.
3. Subsidiary ledger showing expenditures for:
  - 3.1 Drivers' and mechanics' wages
  - 3.2 Bus purchases
  - 3.3 Equipment
  - 3.4 Materials and supplies
  - 3.5 Gasoline
  - 3.6 Oil and lubricants
  - 3.7 Liability and property damage insurance
  - 3.8 Contract repair of buses
  - 3.9 Garage operations

Any other records necessary to provide the operational cost per:

1. Mile
2. Vehicle

APPROVED: BOARD OF EDUCATION

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