**Section 120.80 Reimbursable Indirect Cost for Pupil Transportation Services**

A school district that owns and operates its own transportation services shall receive reimbursement for indirect costs equivalent to five percent of the total direct cost for pupil transportation services. Total allowable direct costs shall be computed as reimbursable direct costs, plus depreciation, less deductions as stipulated in Section 120.70 of this Part and payments to other LEAs or independent carriers.

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