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OPINION LETTER NO. 384-68
Answered by Letter
DeFeo

Honorable Alden S. Lance
Prosecuting Attorney
Andrew County
415 West Main Street
Savannah, Missouri 64485

Dear Mr. Lance:

This letter is in response to your request for a ruling. You inquire as to the proper method of calculating the cost of transportation of non-resident high school pupils under Section 167.241, RSMo. Supp. 1967.

The facts of which you inform us are as follows: The R-IX School District of Andrew County does not operate a high school, but sends its high school pupils to the adjacent R-III School District under authority of Section 167.131, RSMo. Supp. 1967. These high school pupils of the R-IX District were transported on school busses of the R-III School District. Some of the R-IX pupils did not ride the school bus every day. One rode the bus only 17 out of 176 school days. The R-III School District billed the R-IX School District for the cost of the transportation by the following method: The total cost of transportation was divided by the number of students to arrive at a cost per student per year. This amount was multiplied by the number of students from the R-IX School District without regard to the number of days the R-IX pupils rode the bus to arrive at the total cost charged to the R-IX District.

Section 167.241, RSMo. Supp. 1967, provides as follows:

"Transportation for high school pupils whose tuition the district of residence is required to pay by section 167.131 may be provided by either the school board of the district of residence or by the school board of the district attended but any cost incurred by the

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district attended in transporting a pupil in excess of the amount allowed for state aid as determined in section 163.161, RSMo., may be collected from the district of the pupil's residence."
(Emphasis added)

Section 167.241 clearly provides that the transporting district may seek reimbursement from the sending district for the cost of transportation, less state aid. The statute does not spell out a particular formula for calculating the cost of transportation. Compare, for example, Section 167.131 regarding the calculation of tuition of non-resident high school pupils. We are of the view that the statute intends that the actual costs of transportation of the non-resident high school pupils should be determined and that amount, less state aid, collected from the sending district.

The determination of actual cost must be made by taking into consideration all the elements going into the cost of transportation. These elements will, of course, vary from situation to situation depending upon such things as depreciation of equipment, salaries of necessary personnel, miles traveled and the route established in connection with picking up students who are residents of the transporting district, etc. The calculation of costs may or may not be affected by whether or not the pupil actually rides the bus on any specific day. For example, if the bus makes the trip to pick up the pupil and finds on arriving that the pupil is ill and unable to attend school that day, nevertheless expense may have been incurred in sending the bus to the pupil's home.

We are unable to say whether or not the method of calculating costs used by the R-III School District is correct since we do not know all the factors going into the cost of transportation in that district. The determining principle is whether or not the amount is the actual cost of transporting the non-resident high school pupils, less state aid.

Therefore, it is the opinion of this office that a school district transporting non-resident high school pupils may collect from the district of the pupils' residence the actual cost of transportation, less state aid. This amount cannot be determined by any arbitrary calculation based upon attendance or nonattendance, but must be a determination of actual costs.

Yours very truly,

NORMAN H. ANDERSON
Attorney General