

## Motor Fuel Coding

- Expenditures for the purchase of motor fuel for busing or school transportation should be coded to object 410. This is a supply item received by the district at the time of purchase.

Sample entry: 10 2559 000 410

- Expenditures from a fuel surcharge applied from vendors for contracted busing services differs in that the school district does not actually receive any motor fuel product. Motor fuel surcharges are an additional cost to a busing contract and the contracted busing object (331) coding would still apply.

Sample entry: 10 2555 000 331

- The above examples are allowable expenditures from the Capital Outlay Fund due to flexibilities authorized as per SDCL 13-16-6 through FY18.