

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

Business and Fiscal
Board Approved: 06-21-01

6001

Funds Management

The Board is responsible for the control of all funds of the Agency. All funds shall be deposited with the Agency pursuant to Board approved procedures.

Legal Reference: California Education Code Section 35010

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 06-21-01**

6002

System of Accounts

1. The accounting systems and procedures for the Agency shall be set up so as to conform to the best business practice. The Director will be expected to confer with the appropriate specialists of the County Superintendent of Schools, State Department of Education, a school district auditor and any other knowledgeable person or groups in achieving that objective.
2. The accounting systems should support the purposes of the Agency, conform to generally accepted principals of school and governmental accounting, and provide accurate data.

Legal Reference: California Education Code 41010, 42647

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 06-21-01**

6004

Revolving Cash Fund

1. The Agency shall establish a revolving cash fund in an amount to be determined by the Board, and which the Director, in accordance with provisions of the California Education Code, shall administer.

2. The intent of this fund is to:
 - a. Reduce costly and time-consuming paper processing required for small purchases.
 - b. Allow for emergency purchases.
 - c. Allow for in-service workshop, meeting or work session expenses for refreshments, supplies and materials.
 - d. Allow for emergency payroll disbursements.

Legal Reference: California Education Code Sections 42800, 42803, 42804

PUPIL TRANSPORTATION COOPERATIVE
Whittier, California

Business and Fiscal
Board Approved: 06-21-01

6005

Periodic Financial and Cash Collection Reports

1. The Director shall be responsible for maintaining the books and records of the Agency in auditable form, shall prepare or cause to be prepared all fiscal reports, keep necessary records to control adequately the financial transactions of the Agency and prepare financial statements.
2. Financial statements will be prepared under the direction of the Director and submitted to the Board by the Director as of October 31, January 31, and June 30.
3. The Director shall file all fiscal reports with the county, state and federal agencies as required. The Director and the Board prior to filing with the appropriate agency will review these reports.

Legal Reference: California Education Code Sections 35035, 35160, 41010, 41020, 42130, 42647

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

Business and Fiscal
Board Approved: 06-21-01

6007

Purchases by the Agency

1. It is the policy of the Board that the administration observe the letter and the spirit of all laws and regulations relating to purchases by the Agency and to the control of its finances and property.
2. Within the framework of applicable laws and regulations, purchases and use of materials and manpower shall be accomplished in accordance with good business practices with the primary purpose of serving the program.
3. The Board holds the Director directly responsible for carrying out this policy, and toward that end, the Director shall detail the procedures for executing this policy in written administrative directives.

Legal Reference: California Education Code Sections 35010, 35020, 35250, 41010

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

Business and Fiscal
Board Approved: 04/19/01

6008

Purchasing Guides

1. It is the policy of the Board to support the concepts set forth in the Purchasing Code of Ethics (California Association School Business Officials handbook of Pubic School Purchasing):
 - 1.1 To regard Public Service as a sacred trust, giving primary consideration to the interests of the school districts by which we are employed.
 - 1.2 To purchase without prejudice, seeking to obtain the maximum benefit for each tax dollar expended.
 - 1.3 To avoid unfair practices, giving all qualified vendors an equal opportunity.
 - 1.4 To respect our obligation and to require that obligations to our school districts and us be respected.
 - 1.5 To accord vendor representatives the same courteous treatment we would like to receive.
 - 1.6 To strive constantly for improvement of purchasing methods and of the material we buy.
 - 1.7 To counsel and assist fellow purchasing agents in the performance of their duties, whenever occasion permits.
 - 1.8 To conduct ourselves with fairness and dignity and to demand honesty and truth in buying and selling.
 - 1.9 To cooperate with all organizations and individuals engaged in enhancing the development and standing of the Purchasing Profession.
 - 1.10 To remember that everything we do reflects on the Agency, and to govern our every action accordingly.

Relations with Vendors

1. The Board wishes to maintain good working relations with vendors who supply materials, supplies, and services to the Agency. Constructive efforts by the staff to seek the advice and counsel of vendors about how to improve such relationships are encouraged.

2. The Board wishes to utilize the services and supplies of local vendors as much as possible, therefore, local vendors, services and materials will be used so long as their quoted price and quality of service and goods are competitive.

Purchasing Procedures

1. The procurement function is one of the major business responsibilities of the Board.
2. The mechanical function of procurement may be delegated. However, under law, the Board has the sole authority and responsibility for all purchase contracts of the Agency, and this authority and responsibility cannot be delegated.
3. The duties of purchasing for Board approval should be centralized.
4. The Agency personnel shall be familiar with and perform all its activities with the limitations prescribed by laws, legal opinions and in accordance with Board policies.
5. Five fundamental functions of purchasing are as follows:
 - 5.1 Buy the proper product for the purpose required.
 - 5.2 Have the product available when needed.
 - 5.3 Buy the proper amount of the product.
 - 5.4 Pay the proper price.
 - 5.5 Buy without favor or prejudice.
6. Every transaction between a buyer and seller involving the transfer of property shall be by purchase order or formal contract.
7. Purchase orders and other purchase obligations shall be signed by the Director.
8. Specifications governing materials are the responsibility of the Agency. In the procurement of the required materials, the Agency shall ensure that the materials procured will meet the needs of the Agency's program.

California Education Code Sections 35160

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 04/19/01**

6009

Paying for Goods and Services

1. The Board will authorize payment for goods and services under the following conditions:
 - 1.1 Contracted for within budgetary limits.
 - 1.2 Purchased according to relevant purchasing policies and regulations.
 - 1.3 Certified by the Director or his designee as having been received in acceptable condition.
2. The Agency will:
 - 2.1 Present to the Board monthly reports of all purchases made, detailing any amount over \$1000.
 - 2.2 Place on the Board Agenda any purchases over \$15,000.
 - 2.3 Make all purchase orders available for Board inspection.

Legal Reference: California Education Code Sections 35163, 42600, 42630, 42631, 42632

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 04/19/01**

6010

Requesting Goods and Services (Requisitions)

1. Requisitions for budgeted items shall originate from the key personnel directly responsible for their use. The Director shall arrange appropriate administrative reviewing channels whereby all requisitions will be examined and approved or disapproved for purchasing.
2. The Director shall receive and process requisitions in a manner most beneficial to the overall purchases of the Agency.

Legal Reference: California Education Code Sections 42639

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 06-21-01**

6011

Donations and Gifts

1. The Board may accept on behalf of and for the Agency any donation or gift of money or property for a purpose deemed by the Board to be suitable and to utilize such money or property so designated.
2. The Director shall set up criteria to be met in acceptance of donations and gifts and the procedure for examining and evaluation offers of donations and gifts to the Agency.

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

Business and Fiscal
Board Approved: 06-21-01

6012

Bonding of Agency Personnel

A blanket fidelity bond will be purchased through the property and liability insurance carrier to cover employees who handle property of the Agency.

Legal Reference: California Education Code 41021

PUPIL TRANSPORTATION COOPERATIVE
Whittier, California

Business and Fiscal
Board Approved: 06-21-01

6013

Non-Home to School Transportation Billing Procedures

It is the intent of the Board of Directors that non-home to school transportation services shall be self-supporting.

- A. For the purpose of this section, "field trips" shall apply to educational, extra curricular, athletic or any other requested service that is not a part of the routine home to school transportation service.
1. Field Trips shall be billed as follows:
 - a. JPA members shall be billed for driver labor, administrative support and mileage costs.
 - b. Non-JPA members shall be billed for driver labor, administrative support, mileage and bus depreciation costs.
 2. Costs will be calculated as follows:
 - a. Driver labor shall be based upon the average driver's hourly cost, to include fringe benefit and overtime costs.
 - b. Mileage costs shall include all costs of vehicle maintenance divided by the number of miles accumulated by the fleet during the preceding fiscal year.
 - c. Bus depreciation costs shall be calculated by dividing the replacement cost of a new transit bus by 20 years. This figure would be divided by the average annual bus miles to produce the cost per mile for depreciation.
 - d. Non-JPA members shall be required to produce an insurance waiver that will cover the \$1000 deductible property and liability costs. This waiver must be included with the application for transportation services.
 3. Cancellation fee. If a user cancels a field trip and fails to notify the Agency of the cancellation, driver and mileage costs will be billed to the user.
- B. Updating of Field Trip Fees. Annually the Director shall update the field trip fee schedule and present to the Board of Directors for approval. This information will be presented at the regularly scheduled meeting of the Board of Directors, no later than September of each year. Upon adoption by the Board of Directors, the updated fee schedule shall become effective for the upcoming fiscal year.
- C. Charter Costs. Unless otherwise instructed, the Agency will make every effort to schedule field trips on Agency buses. If, because of a conflict with the home to school transportation service hours, the Agency is unable to accommodate a field trip request, the Agency will contact the requestor for permission to book the trip with

an outside contractor.

If either the Agency or an outside contractor is unable to provide the service, the Agency will immediately contact the requestor for further instructions.

1. JPA members requesting charter service shall make all arrangements through the Agency. JPA members making such arrangements without Agency assistance shall give written notice releasing the Agency from any and all liabilities in this request.
2. All costs of non-Agency charter bus service shall be borne by the user.

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

**Business and Fiscal
Board Approved: 01-17-02**

6014

Special Claims Procedures

Pursuant to the authority contained in Section 935 of the Government Code of the State, the following claims procedures are established for those claims against the Pupil Transportation Cooperative for money or damages not now governed by State or local laws:

- A. Employee Claims. Notwithstanding the exceptions contained in Section 905 of the Government Code of the State, all claims by public officers or employee for fees, salaries, wages, overtime pay, holiday pay, compensating time off, vacation pay, sick leave pay, and any other expenses or allowances claimed due from the Pupil Transportation Cooperative, when a procedure for processing such claims is not otherwise provided by State or local laws, shall be presented within the time limitations and in the manner prescribed by Sections 910 through 915.2 of the Government Code of the State relating to the prohibition of suits in the absence of the presentation of claims and action thereon by the Board of Directors.

- B. Contract and Other Claims. In addition to the requirements of subsection 1.0 of this section, and notwithstanding the exemptions set forth in section 905 of the Government Code of the State, all claims against the Pupil Transportation Cooperative for damages or money, when a procedure for processing such claims is not otherwise provided by State or local laws, shall be presented within the time limitations and in the manner prescribed by Section 910 through 915.2 of the Government Code of the State. Such claims shall further be subject to the provisions of the Section 945.4 of the Government Code of the State relating to the prohibition of suits in the absence of the presentation of claims and action thereon by the Board of Directors.

PUPIL TRANSPORTATION COOPERATIVE
Whittier, California

Business and Fiscal
Board Approved: 06-21-01

6020

Award of Bids

- A. Award of bids for goods or services shall be made in strict adherence to the terms and conditions for the request for bids and applicable legal regulations. However, the Board of Directors reserve the right to reject any or all bids or to waive any informality in the bidding process.
- B. The award shall be made to the bidder whose bid is the lowest, provided that it meets or exceeds specifications. In the determination of the lowest bid, cash discounts, manufacturer's location and use of recycled materials shall be considered. The decision of the Board shall be final in determining whether or not an item meets bid specification. No bid will be considered if it fails to meet the terms and conditions of the request for bids or if the bidder fails to submit a sample or demonstrate his product when requested to do so. When so indicated on the request for bids, awards may be made on groups of items rather than by lowest bids on individual items if by so grouping the total cost of the group does not exceed by five percent (5%) the sum of the lowest bids by individual items.
- C. When the lowest bid from a California manufacturer does not exceed by five percent (5%) the lowest bid for an out-of-state manufacturer, provisions of Government Code Section 4334 may be exercised and the award made to the California manufacturer if it is deemed in the best interest of the Agency to do so.
- D. When identical bids are received, the award shall be made on the basis of the service record of the bidders. If all things are equal, preference shall be given to vendors within the Pupil Transportation Cooperative's area.
- E. Fitness, quality and cost being equal, recycled paper and paper products shall be purchased instead of non-recycled paper or paper products. When the lowest bid for recycled paper or paper products does not exceed the lowest bid for non-recycled material by neither five percent (5%) or \$100,000, Public Contract Code 10398 may be exercised and the award made to the bidder of recycled material if it is deemed in the best interest of the Agency to do so.
- F. A vendor may be released from a bid due to a clerical error when the following conditions exist:
 - 1. If the error in the bid is very obvious, the vendor may be released upon written request prior to the award of the bid.

2. Subsequent to the award, the bidder may be released from the bid under the following circumstances:
 - a. The amount of the mistake must be material to the total amount of the contract.
 - b. The mistake is not the result of neglect of a legal duty.
 - c. The enforcement of the contract as made would be unconscionable.
 - d. The bidder gives prompt notice of this election to rescind.
 - e. The bidder restores or offers to restore everything of value which he has received under the contract.

**Legal Reference: Public Contract Code Section 10398, 20100-20116
Education Code Section 35276
Government Code Section 4334**

**PUPIL TRANSPORTATION COOPERATIVE
Whittier, California**

Business and Fiscal

6030

Board Approved: 03/15/90

Revised: 01/17/91

Revised: 03/17/94

Revised: 06/21/01

Mileage Reimbursement

Reimbursement of travel expenses is to be requested by completing the Mileage Expense Claim form in accordance with the following regulation.

Personnel traveling on Agency business are expected to travel by the most economical means. When two or more persons share automobile transportation, only one shall be entitled to the current IRS rate per mile reimbursement. In no case is a person to be reimbursed in an amount more than economy air fair, unless other means of transportation are vital to the Agency's business and has been specifically authorized in advance.

Assignments necessitating use of an individual's car to transact Agency business shall be reimbursed at the Agency's mileage rate. Mileage Reimbursement rate will be the rate determined yearly by the IRS. The Agency mileage rate is the IRS rate that otherwise results in non-taxable income to the employee and not subject to Medicare or Social Security. If the IRS rate changes, claims already processed will not be adjusted.

All administrative personnel are authorized to use their vehicles on Agency business with the approval of the Director.

Mileage reports should indicate the date, place and mileage only, except in cases that are specifically approved by the Board.