

POLICY

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Non-Instructional/Business
Operations

SUBJECT: EXPENDITURES FOR TRANSPORTATION

Purchasing

All buses, equipment, supplies and materials, and other contracts for goods and/or services shall be requisitioned and ordered in accordance with the District purchasing policy.

Accounting

Accounting for Pupils

The following is a list of essential information which shall be maintained relative to all students:

- a) A listing of all pupils transported on each bus, with scheduled time for loading and unloading on each trip.
- b) Any change of status of any pupil during the school year.
- c) All necessary pupil information for filing state transportation reports.

Accounting - Financial

- a) Monthly and annual records of total mileage will be kept on each bus, broken into the following categories:
 1. Regular to and from trips
 2. Field trips
 3. Extracurricular trips
 4. Handicapped trips
 5. Remedial trips
 6. Other
- b) General journal and ledger showing all transportation expenditures.
- c) Subsidiary ledger showing expenditures for:
 1. Driver wages
 2. Mechanic wages
 3. Equipment
 4. Parts
 5. Gasoline
 6. Oil, lubricants, and antifreeze

(Continued)

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Non-Instructional/Business
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SUBJECT: EXPENDITURES FOR TRANSPORTATION (Cont'd.)

7. Tires and chains
8. Liability and property damage insurance
9. Contract repair of buses

Any other records necessary to provide the following annual information:

1. Mile
2. Pupil
3. Vehicle

Insurance

Insurance requirements will be established and reviewed annually by the Business Administrator three months prior to the termination of coverage. Recommended coverage will be presented to the Board of Education at least one month prior to the termination of the policy.