

FIELD TRIPS

School District of Okaloosa County

I. General Provisions

- A. Field trips are not fundraisers . . . no profit is to be made.
- B. When a class, organization, etc., decides to collect funds from students for a field trip, a sub-account must be set up to track all receipts and disbursements, thereby verifying no profit is made.
- C. Examples of Accounts and Sub-Accounts:
 - 1. Band (Main Account) – Account #2.201.000
Band Field Trip (Sub-Account) – Account #2.201.010
 - 2. 3rd Grade (Main Account) – Account #3.303.000
3rd Grade Field Trip (Sub-Account) – Account #3.303.010
- D. All field trip funds collected from students are to be deposited into the field trip sub-account.
- E. All disbursements related to the field trip are to be written from the field trip sub-account. Do not pay for field trip expenses from a main account, fundraiser sub-accounts, etc.
- F. It is permissible for a sub-account to be negative if the overall balance of the account and sub-accounts is positive. See the examples below.

Overall Balance Positive

<u>Account/Sub-Account Name</u>	<u>Account/Sub-Account No.</u>	<u>Balance</u>
3 rd Grade	3.303.000	\$150.00
3 rd Grade Fundraiser	3.303.005	400.00
3 rd Grade Field Trip	3.303.010	(200.00)
Overall Balance		<u>\$350.00</u>

Overall Balance Negative

<u>Account/Sub-Account Name</u>	<u>Account/Sub-Account No.</u>	<u>Balance</u>
3 rd Grade	3.303.000	\$ 50.00
3 rd Grade Fundraiser	3.303.005	100.00
3 rd Grade Field Trip	3.303.010	(200.00)
Overall Balance		<u>\$(50.00)</u>

II. Field Trip Fundraisers

- A. Fundraiser sub-accounts should contain only receipts and disbursements related directly to the fundraiser.
- B. Do not pay any other expenses from a fundraiser sub-account.

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- C. Once the fundraiser is complete, transfer the profits to the field trip sub-account.
- D. If the balance remaining in the field trip sub-account, after all receipts and disbursements, is less than the fundraiser profit, the balance may be transferred to the main account. See Field Trip sub-account example #1.
- E. If the balance remaining in the field trip sub-account, after all receipts and disbursements, is more than the fundraiser profit, the fundraiser profit may be transferred to the main account. The remaining balance will be dealt with as any other field trip overage. See Field Trip sub-account example #2.
- F. When transferring the fundraiser profit to the main account, a copy of the Field Trip General Ledger should be attached as backup. Be sure to highlight the fundraiser profit for verification.

Field Trip Sub-Account Example #1

	Description	Receipts	Disbursements	Balance
CR	Student Payments	50.00		50.00
CR	Student Payments	75.00		125.00
CR	Student Payments	125.00		250.00
CD	Tickets		250.00	0.00
CR	Student Payments	75.00		75.00
TR	Fundraiser Profits	250.00		325.00
CD	Transportation		150.00	175.00
TR	FR Profit to Main Acct		175.00	0.00

Field Trip Sub-Account Example #2

	Description	Receipts	Disbursements	Balance
CR	Student Payments	150.00		150.00
CR	Student Payments	175.00		325.00
CR	Student Payments	125.00		450.00
CD	Tickets		250.00	200.00
CR	Student Payments	75.00		275.00
TR	Fundraiser Profits	250.00		525.00
CD	Transportation		150.00	375.00
TR	FR Profit to Main Acct		250.00	125.00

Balances
After
Field
Trips

Overage

III. Field Trip Donations

- A. If an organization, such as PTO, makes a donation for a field trip, it should be receipted into the field trip sub-account.
- B. If the balance remaining in the field trip sub-account, after all receipts and disbursements, is less than the donation, the balance may be transferred back to the donating organization.

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- C. If the balance remaining in the field trip sub-account, after all receipts and disbursements, is more than the donation, the donation may be transferred back to the donating organization. The remaining balance will be dealt with as any other field trip overage.

IV. Field Trip Overages

- A. As it is very difficult to ascertain an exact cost for a field trip, overages may occur.
- B. Large overages must be spent directly on the students or refunded by check to the parents.
- C. Small overages may be spent directly on the students, refunded by check to the parents, rolled to the next grade level's field trip sub-account, or donated to General.
- D. Clubs/organizations may roll small overages to their main accounts.
- E. Under no circumstances should the money be donated to Principal's Discretionary.

V. Permission Slip

- A. A statement must be added to the Parent Permission Slip indicating how overages will be handled. Examples include:
 - 1. "If, at the end of the school year, there are any small leftover amounts from charges for the trip, these funds will be donated to the General Fund."
 - 2. "If, at the end of the school year, there are any small leftover amounts from charges for the trip, these funds will be donated to the Band general fund."
 - 3. "If, at the end of the school year, there are any small leftover amounts from charges for the trip, these funds will roll to the next grade level's field trip account. If you child is in the (5th grade/8th grade/Senior), the funds will be donated to the General Fund."
- B. The following statement may also be helpful in certain situations:
"There will be NO REFUNDS once the collected monies have been committed to trip expenses."