



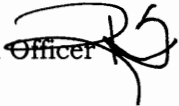
**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
BUDGETING AND FINANCIAL SERVICES**

FINANCE TAM: 2015-024

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: November 6, 2014

SUBJECT: Transportation Trip Expenditures

Currently, the Transportation Department sends one copy of the monthly Trip Statement to Accounting for payment and one copy to the appropriate school to be verified. All field trips are charged to a school's Discretionary budget, unless a specific project is involved. If there are any errors, they must be corrected after charges have already been made. In addition, many times these charges cause deficits that are not cleared until internal funds checks are received by Accounting; and field trips taken in late June may not be reimbursed with internal funds.

The Finance Department has worked with the Transportation Department to revise the Transportation Trip Statement and the procedures used for payment. The new statement and new procedure will be effective with the November billing.

A copy of the new Transportation Trip Statement is attached for your reference. The new procedures allow schools to pay for field trips directly with internal funds. In addition, schools must approve all trip costs before their budgets are charged.

The new procedure is outlined below:

- The Transportation Trip Coordinators complete the Trip Statements listing the trip number and cost per trip.
- The Transportation Trip Coordinators e-mail the Trip Statements to schools no later than the 10th of each month. The Transportation Trip Coordinators do NOT send Trip Statements to Accounting.
- The Transportation Trip Coordinators keep a copy of the Trip Statements in an "awaiting payment" folder or notebook.
- Schools verify the Trip Statements and add funding for each trip. Funding could be discretionary, project, or an internal funds check. Any discrepancies must be worked out with the Trip Coordinators prior to sending the Trip Statement to Accounting for payment.
- Principals sign the Trip Statements authorizing the funding charges, and schools send Trip Statements and internal funds checks, if applicable, to Accounting no later than the 15th of each month. There is no need to include a Cash Transmittal Form as all of the information is included on the Trip Statement.
- Accounting receipts the internal funds checks in as revenue.
- Accounting accumulates copies of all Trip Statements for the month (even if completely paid with internal funds) and then writes three Journal Entries (one

for each zone) to charge schools for the trips paid with discretionary and/or project funding. Copies of the Trip Statements are used as backup.

- Accounting e-mails a copy of the monthly Journal Entry to each Transportation Trip Coordinator. This includes copies of the completed Trip Statements.
- The Transportation Trip Coordinators use the Journal Entry copies to remove original copies of Trip Statements from the "awaiting payment" folder or notebook.
- If Transportation Trip Coordinators have Trip Statements remaining in "awaiting payment" folder or notebook, they will contacts schools to let them know that their Trip Statements are past due and need to be sent to Accounting for payment.

Should you have any questions or require additional information, please do not hesitate to contact Julie Perry at 833-5850.

cc: Executive Staff
Program Director – Transportation
Director – Accounting & Financial Reporting
Bookkeepers

