



## **ADMINISTRATIVE PROCEDURE**

CATEGORY: **Fiscal Management, Funding**

SUBJECT: **District Support for the Interscholastic Athletics Program**

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### **A. PURPOSE AND SCOPE**

1. To provide schools with a method of making *immediate* payment for authorized interscholastic athletic program expenditures through use of student body funds. This procedure is limited to *non-salary* costs involved in the district-approved interscholastic athletics program. Vendor-supplied services that include labor are permissible (e.g., ambulance service and security service).
2. **Related Procedures:**

Nonstock Supplies, Materials, and Services .....	2415
Servicing and Repair of Office Machines .....	5350

### **B. LEGAL AND POLICY BASIS**

1. **Reference:** Board policies D-2000, D-3000, F-1000 and F-2350.

### **C. GENERAL**

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Physical Education/Health/Athletics Department.
2. **District Support for the Interscholastic Athletics Program.** The district finances a foundation program in support of interscholastic athletics to ensure that all interested students in senior high schools have an opportunity to participate in district-approved interscholastic sports. Program funds are allocated to schools only if athletic programs are actually conducted and only for actual cost of the program as determined annually by the district.
3. **Payments to ASB Fund.** ASB may process claims for non-salary interscholastic athletic expenditures listed below, which may require immediate payment and, in turn, may request payment from the school's allocation of foundation support funds being held by the district.
  - a. **Authorized expenditures:**
    - (1) Fees for officials
    - (2) Mileage reimbursement to employees for use of personal cars for transportation essential to the operation of the interscholastic athletics program
    - (3) Certain supplies and equipment (or cleaning and repair)
    - (4) Facilities rental
    - (5) Tournament entry fees
    - (6) Security
    - (7) Ambulance service

(8) Other pre-approved game-related expenses

- b. In effect, a school “draws” on its portion or allocation of district foundation support for its interscholastic athletics program. Requests for payment are routed to the Accounts Payable Department, Office of the Controller.
  - c. Standard procedures for equipment, supplies and materials purchases should be used whenever possible, with purchases charged against the school’s foundation support account. Legal and policy restrictions within those procedures apply to purchases *regardless of method of payment* (e.g., lease-purchase of equipment).
4. **Prohibited purchases or expenditures.** Certain expenditures of public funds are prohibited by law and ASB expenditures in these areas will not be reimbursed:
- a. Items for personal use of employee or student
  - b. Any expenditure that may constitute a gift of public funds
  - c. Items not directly related to the interscholastic athletics program
  - d. Services or supplies already under district contract, e.g., laundry service and office machine service (Administrative Procedures 2415 and 5350, respectively)
5. **Documentation required.** All supporting documentation (attached to summary claim for payment) must include the following *for each item of expense* referenced in Section C.3.a.:
- a. Description of purchase (item or service), from whom, price, and date
  - b. Proof of receipt of materials or service (signature of school official certifying receipt)
  - c. Proof of payment (original cash register tape and original invoice marked paid)
  - d. Signature of employee(s) authorized to make such purchases and payment
6. **Transportation of students.** Prior to transporting students, the athletic coach or other school official shall provide the owner/driver with a copy of Authorization for Participation in a One-Day or Seasonal Activity (Instructions for Drivers) (Attachment 1).

**D. IMPLEMENTATION**

1. **Reimbursement for payment to officials for fees.** Athletic official submits request of fee payment on PE Officials Fee Request form (available from the Physical Education/Health/Athletics Department), gives completed form to athletic coach, who authenticates the official’s fee request and submits form to school’s financial clerk for processing.
2. **Reimbursement for transportation or purchases.** Person submitting claim provides essential information (name, address, date, activity or purpose, and mileage) and gives reimbursement claim to athletic coach, who authenticates the request and submits to school’s financial clerk for processing.

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**3. Financial clerk:**

- a. Issues ASB check payable to official and debits clearing account.
  - b. Submits reimbursement claim with original PE Officials Fee Request form to the district's Accounts Payable Department as often as necessary but not less than once per year (not later than May 15). Copies of ASB checks in the payment of officials fee should not be forwarded with the claim.
  - c. Credits clearing account when payment is received from district.
- 4. Accounts Payable Department** issues warrant constituting payment to ASB for authorized expenditures.

**E. FORMS AND AUXILIARY REFERENCES**

1. Authorization for Student Participation in a One-Day or Seasonal Activity (Instructions for Drivers) (Attachment 1)
2. PE Officials Fee Request, available from the Physical Education/Health/Athletics Department
3. Interscholastic Athletics Summary Reimbursement Claim form, available from the Physical Education/Health/Athletics Department

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



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General Counsel, Legal Services  
As to form and legality

**H. ISSUED BY**



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Chief of Staff