

Mt. Diablo Unified School District

Budget

District Support for the Interscholastic Athletics Program

Exhibit

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.

B. LEGAL AND POLICY BASIS

1. **Reference:** Board policies: 3000, 0200, 6142.7, 3452 and AR 3452

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Assistant Superintendent, High Schools.

2. **District Support for the Interscholastic Athletics Program.** The district supports 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. The district supports include: fees for officials; reimbursement of mileage to employees for use of personal cars for transportation essential to the operation of the interscholastic athletics program; facilities rental; security; cleaning and repair of equipment.

3. **Payments from 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) Certain supplies and equipment
- (5) Tournament entry fees
- (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 interscholastic athletics 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; office machine service; security; facilities rental.

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

D. IMPLEMENTATION

1. Request for payment. Athletic official submits request of fee payment to the athletic coach, who authenticates the request and submits to the high school treasurer for payment.

2. Reimbursement for purchases. Person submitting claim provides documentation referenced in C.5. a, b, c, and d, to the athletic coach, who authenticates the request and submits to the high school treasurer for reimbursement.

3. High school treasurer:

- a. Issues an ASB check and debits SBA account.
- b. Submits reimbursement claim with original supporting documentation to the district's Accounts Payable Department as often as necessary but not less than once per year (not later than May 15).
- c. Credits the ASB account when payment is received from district.

4. **Accounts Payable Department** issues warrant constituting payment to ASB for authorized expenditures.

Mt. Diablo Unified School District

Created: _____

Approved: _____

DRAFT