

	<b>State of Hawaii Department of Education Standard Practice (SP) Document</b>	Office of Fiscal Services
Document No. <b>SP 1911</b>	Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs	Release Date: 3/14/2017
<b>SUBJECT</b>	Non-Appropriated Student Activity Fund; Sports Teams	

## 1. Purpose

To provide an overview of the rules governing financial procedures for sports teams.

## 2. Effective

Immediately.

## 3. Applies to

All schools.

## 4. Sports Teams

- (a) Funding for Athletics is received from various sources including state general funds. Other funds received are deposited either into an appropriated Program ID for Athletic Trust in FMS, into the non-appropriated checking account for Student Activity Fund (SAF), or deposited to the interscholastic athletic association to which the school belongs. The associations, which are sometimes called leagues, are:

- (1) Big Island Interscholastic Federation (BIIF);
- (2) Maui Interscholastic League (MIL);
- (3) Oahu Interscholastic Association (OIA); and,
- (4) Kauai Interscholastic Federation (KIF).

Transfer or deposit of some athletic funds to interschool athletic associations has historically varied by league. Some leagues receive funds from the sale of athletic activity books to students; some receive gate receipts from some games. The associations use the funds to pay for school expenses, which varies by association. Examples of expenditures include transporting athletes to games, game balls, stand-by ambulances, trash removal after games, stipends for individuals who assist with ticket sales and ticket collection, game officials, laundering team uniforms, and insurance.

The practices for sharing revenues and expenditures vary due to the unique differences between the leagues, such as the number of teams, the participation of private schools, and the geographical location of the teams.

- (b) Funds that should be deposited into the appropriated Athletic Trust account in FMS (if they are not shared with an interscholastic athletic association) are:
  - (1) Gate receipts (including gate receipts received from interscholastic athletics associations)
  - (2) Athletic activity books, tickets, or cards
  - (3) Donation (if it is to be expended for payroll purpose)
- (c) Funds that should be deposited into the non-appropriated Student Activities Fund include but are not limited to:
  - (1) Concession revenue (if run by a school recognized or school sponsor organization)
  - (2) Money raising activities (if expenditures will not involve payroll)
  - (3) Donation (if expenditures will not involve payroll)

In order to facilitate the school registration period, proceeds from Athletic Activity Book sales may be deposited into the Student Activities Fund account initially. Such funds must be transferred out to the Athletic Trust account as soon as possible by issuing a check from SAF to deposit in FMS.

## 5. Procedures

- (a) Sports teams that have been recognized by the school's Athletic Department are required to use SAF for student/athlete collections and disbursements for activities approved by the Athletic Director and the Principal. The category must be established within the 5000 Category series (Sport Team).
  - (1) Submit the School Category/Chart of Accounts Change Request (SAF-M2) to the school office for the Principal's approval and processing.
  - (2) When the Category is established, the coach or advisor's name should be input into SAF by using the Modify tab in the Category (Chart of Accounts) menu. This will help ensure good communication with the coach or advisor regarding the financial status of the team.
  - (3) The Principal may require the school office to print a Customized Transaction Report #11 from SAF for the team's Category each quarter for the coach or advisor to review.
- (b) Sport teams must follow all SAF policies and procedures for collections, deposits, and disbursements, such as using DOE forms: Purchase Orders (Form A-3-C), Receipts (Form 239), Money-Raising Activity (Form 422). (See Forms below)
- (c) Sport teams must submit a School Club or Sports Team Annual Financial Report (SAF-IC3) to the Principal within 10 calendar days following the close of the season. All obligations and receivables must be settled before the final report is prepared. If Report #2 Detailed Category Summary is attached with dates that include July 1 through the end of the school year, the sports team can write "See Attached SAF Report #2" instead of completing the amounts on the form. The form must be signed by the Coach or Athletic Director to acknowledge they have reviewed the SAF report.
- (d) Sports teams cannot have independent checking accounts. Refer to SP 1916 Independent Organizations (PTSA, PTA, Boosters, etc.)

## 6. SP Maintenance Responsibility

The Accounting Services Branch in the Office of Fiscal Services is responsible for maintenance, administration, and questions regarding this SP.

## 7. References, Resources, and Forms

The following resources may provide access to statutory, policy, and contractual authorities; and closely related SPs, procedures, and forms.

- (a) SP 6110 Use of School Buildings, Facilities, and Grounds
- (b) SP 1916 Independent Organizations (PTSA, PTA, Boosters, etc.)
- (c) Recommended Guidelines for the Establishment of School Booster Clubs, 3-2009  
[https://intranet.hawaiipublicschools.org/offices/ofs/saf/SAF\\_resources/Shared%20Documents/Recommended%20Guidelines%20for%20the%20Establishment%20of%20School%20Booster%20Clubs,%203-2009.PDF](https://intranet.hawaiipublicschools.org/offices/ofs/saf/SAF_resources/Shared%20Documents/Recommended%20Guidelines%20for%20the%20Establishment%20of%20School%20Booster%20Clubs,%203-2009.PDF)

### Forms

- (d) Purchase Order (Form A-3-C)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/PURCHASE%20ORDER%20picture.pdf>
- (e) Receipt (Form 239)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/RECEIPT%20picture.pdf>
- (f) Money-Raising Activity (Form 422)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/MONEY-RAISING%20ACTIVITY.pdf>
- (g) School Category/Chart of Accounts Change Request (SAF-M2)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/SCHOOL%20CATEGORY%20CHART%20OF%20ACCOUNTS%20CHANGE%20REQUEST.pdf>
- (h) School Club and Sports Team Annual Financial Report (SAF-IC3)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/SCHOOL%20CLUB%20OR%20SPORTS%20TEAM%20ANNUAL%20FINANCIAL%20REPORT.pdf>
- (i) School Club and Sports Team Annual Financial Report Continuation Sheet (SAF-IC3 Cont)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/SCHOOL%20CLUB%20OR%20SPORTS%20TEAM%20ANNUAL%20FINANCIAL%20REPORT%20CONTINUATION%20SHEET.pdf>