



Kentucky High School Athletic Association

2280 Executive Drive ° Lexington, KY 40505 www.khsaa.org ° (859)299-5472 (859)293-5999 (fax)

TO: KHSAA Title IX Coordinators

FROM: Darren Bilberry, Assistant Commissioner

DATE: December 17, 2008

SUBJECT: Title IX – School’s Annual April 15th Self Audit Report
Expenditure Categories

From time to time the KHSAA receives inquires about what expenditure category or benefit area certain cost items should be placed in. While this attached listing is not all inclusive, it has been developed to assist schools in determining where certain cost items should be categorized.

If you have any questions about this information or other expenditure items, please feel free to contact the KHSAA.

**KHSAA
Title IX
Financial Forms T-35 and T-36
Expenditure Categories - Recording Cost**

Equipment and Supplies – Record all monies spent in this category for the following types of items. Note: equipment and supplies are not limited to uniforms and apparel.

Game uniforms including shorts or pants, shirts or jerseys, jackets, sweat shirts/pants, shoes

Practice uniform including the same as above

Sport Specific Equipment – bats, gloves, helmets, balls, sticks, clubs, mats, scoring devices, catcher's equipment, etc.

Teaching/coaching aids such as pitching machines, batting cages, basketball shooting devices, etc.

Training equipment including weights and conditioning devices

First Aid supplies

Items used for game preparation including field marking equipment

Miscellaneous items such as sweat-bands, water bottles, braces, etc.

Ice machines, coolers

Equipment used for gym or field maintenance (mowers, drags, etc.)

Office supplies for coaches

Video devices to include tapes/DVD/etc.

Computers

Phone service if special phone lines are used

Re-conditioning of player equipment

Travel – Record all monies spent in this category, by school, Board of Education, Booster Clubs, or team fund raising/coaches for the following types of items:

Bus transportation to all games, practices, clinics, camps, etc.

Hotel accommodations for games, practices, clinics, camps, etc.

Meals and/or lodging provided by Booster Clubs, schools or coaches on any trips

Miscellaneous items such as snacks, recreational activities provided on trips.

Awards – Record all monies spent in this category for the following types of items:

- Athletic bars and letters
- Award trophies
- Items that recognize accomplishment (for example, items given to seniors to reward them for completing a program)
- Award banquet food
- Award banquet decorations
- Banners
- Athletic apparel such as letter jackets
- Scholarships
- Photos or plaques displayed for athletic accomplishments
- State Championship rings or other jewelry

Coaches Salaries – Record all monies spent that include supplemental and extended employment. Note that a dollar amount is required.

If coaches are paid a stipend record the dollar amount

If coaches are paid a stipend plus extended employment for a number of days record both the stipend and pay for extended employment

If coaches are paid a percentage of teaching salary, record only the amount of salary that is supplemental pay for their coaching duties, not total salary

This total should be the total salaries of **all coaches** in a program, **not just** the head coach

Remember it is illegal for a booster club to pay any part of a coach's salary.

Number of Coaches – Record the total number of coaches on staff for that program (including salaried and volunteer coaches). It would be beneficial to add an addendum if there are more boys coaches than girls.

For example, a school reports that they have 5 boys' soccer coaches and only 3 for girls. They attach an explanation that the difference is due to the fact that they only offer girls soccer at the varsity level due to lack of interest.

Facilities– Record all monies spent for the development of new facilities. Also include funds spent for facility improvements for these following types of items:

Improvements made to athletic fields or gymnasiums including the following types of maintenance items.: turf improvements, resurfacing, new fencing, seating, locker room, painting, landscape additions, dugouts and flooring

Scoreboards

Improved or installed lighting

Sound systems

Concession booths/buildings

Press boxes

Publications – Record all monies spent for publications (if sport specific) for these types of items.

Payments for ads for radio or TV coverage to promote contests

Schedule cards/pocket schedules

Schedule calendars

Team pictures

Media guides

Pep type media events including school pep rallies

Other Helpful Hints for Forms T35 and T36

At this time the following costs are not required to be included in the annual April 15th Self Audit Report:

The cost for contest officials

The cost for Assigning Secretary officials services

The cost for Coaching Education Courses for new coaches

The cost for Medical Symposiums required of head coaches every other year

Security costs