

# ATHLETICS

Fund 28 is the district athletic fund. This fund is used to account for activities of middle school intramural programs and high school interscholastic athletic programs. Revenue is provided through user fees and a General Fund subsidy.

- **Description**

Sites are responsible for monitoring their own Fund 28 accounts; however, the [Athletic & Activities Department](#) oversees all Fund 28 programs. As in Fund 74, it is important to remember this fund may not be overspent at year-end. Running monthly reports for Fund 28 and your BRO code will assist in accurately tracking the programs and fund.

All athletic participants must turn in a [participation permit and medical examination](#) form.

Coaches for all sports are paid according to [Appendix B](#) of the Master Agreement.

- **Procedure**

## MIDDLE SCHOOL

Middle school athletic directors will be notified of their athletic budgets prior to the beginning of each school year. Each school will monitor their own supply accounts while the Athletic and Activities office will be responsible for monitoring each site's overall athletic budget. Reviewing monthly [APS GL School Funds Available XML \(M369\)](#) or [APS GL Funds Available Summary \(M52\) reports](#) for your school's budget will allow for accurate tracking of funds. Detailed transaction information can be found on [APS GL School Transaction History Download XML \(367\) reports](#).

## HIGH SCHOOL

Working with the Athletic and Activities office, high school Athletic Directors must determine a revenue and expense budget for each upcoming year. Budget information is communicated to Athletic Directors prior to the start of each new school year. It is important to remember expenses in the athletic budget must not exceed the total revenue from all sources.

Running monthly [APS GL Funds Available Summary \(M52\) reports](#) on both revenue and expense budgets will allow for accurate tracking of budgets. Detailed transaction information can be found on [APS GL Transaction History Download XML \(M367\) reports](#).

Each high school is responsible for scheduling their own transportation to and from athletic events. See [Ordering Buses for Field Trips/Athletic Events](#) section of this manual.

## REVENUE

The fee for each sport is [\\$60.00/high school](#) and [\\$33.00/middle school](#), payable to Aurora Public Schools. When two sports are paid for, the third sport is free. Fees are adjusted fees when more than one athlete from the same family participates in athletics in the same season at the same school. In some cases a fee waiver form, available from the site's athletic/activities office, may be filled out and submitted to the site's Athletic Director for approval.

Revenue accounts are broken down by source code:

- 28.LOC.00.0000.(SOURCE).000.0000.0000.00.BRO.00

Source Codes:

- 1700 Entry Fees - Fees from any tournament, match or meet sponsored by your building should be deposited to this account as revenue.
- 1710 Gate Admissions - Varsity Football at APS Stadium is deposited to this account. In the building, gates taken at Basketball, Volleyball, Swim, etc., should be deposited to this account as revenue.
- 1711 Gate Admissions – Fees from any tournament, match or meet sponsored by a non-APS school or district, where revenue is shared, should be deposited to this account as revenue.
- 1740 Fees - Participation fee monies should be deposited here.
- 1770 Activity Cards - 100% of sales should initially be deposited to your [Fund 74](#) pupil activity card account (74.LOC.00.2193.1000.000.0000.0000.00.BRO.00). In mid-October, when it appears that everyone who will buy an activity card has done so, 60% of total revenue from the sale of activity cards to the student body should be transferred by the athletic secretary to the Fund 28 athletics activity card revenue account listed above. The other 40% may be spent to support student activities as each building designates.
- 1990 Miscellaneous Revenue - Other revenue not accounted for above.

To deposit athletic revenue:

- See [Accounts Receivable - Receiving Checks/Cash on Site](#) section of this manual.

**NOTE:** Funds collected from students for lost or damaged uniforms or equipment should be deposited directly back into the account where the expense was originally coded.

## EXPENSES

Each school is responsible for entering their own [purchase requisitions](#) (see the [Ordering From Suppliers](#) section of this manual) for athletic supplies and equipment. In order to comply with state of Colorado requirements to document monies spent for each sport, it is important to charge each purchase to the correct account. When creating a purchase requisition where a single line item needs to be charged to more than one account (training room supplies and uniforms, etc.) you must distribute the line item to all accounts involved (i.e. uniforms to be shared by five sports should be charged to five different accounts or distributions.

To charge a purchase requisition to more than one account:  
See [Oracle iProcurement](#) help sheet

Expense accounts are broken down by program and further defined by the object code:

- 28.374.00.(PROGRAM).(OBJECT).000.0000.0000.00.BRO.00

**NOTE:** Transactions should never be coded to an account with an object code of 0840 (contingency). These accounts are used for budgeting purposes only.

Programs (not all programs are available at the middle school level):

- 1815 Girls Basketball
- 1818 Girls Cross Country
- 1821 Girls Golf
- 1826 Girls Soccer
- 1827 Girls Softball
- 1828 Girls Swimming
- 1829 Girls Tennis
- 1830 Girls Track
- 1832 Girls Volleyball
- 1834 Girls Lacrosse
- 1844 Boys Baseball
- 1845 Boys Basketball
- 1848 Boys Cross Country
- 1850 Boys Football
- 1851 Boys Golf
- 1856 Boys Soccer
- 1858 Boys Swimming
- 1859 Boys Tennis
- 1860 Boys Track
- 1863 Boys Wrestling
- 1864 Boys Lacrosse
- 1899 Training Room

Object Codes:

- 0300 Purchased Professional Services – security guards.
- 0395 Officiating Services – officials.
- 0430 External Maintenance – scale calibration and equipment repaired by companies outside of APS.
- 0580 Travel, Entrance, Registration Fees – expenses related to travel, including transportation provided by outside.
- 0610 Supplies – includes training room supplies.
- 0851 Internal Transportation – bus requisition submitted to APS Transportation.