



**Title IX
Financial Form T-35
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 and decorations
- Banners
- Athletic apparel such as letter jackets
- 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

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

Other Helpful Hints for Form T35

At this time the following costs are not required to be included in the annual April 30th Self Audit Report:

- The cost for contest officials
- The cost for Assigning Secretary officials services
- The cost for Coaching Education Courses
- Security costs