



## **Financial Services/Controller Procedure Manual**

### **#1-510 - District Tournament Account**

**Effective Date: July 1, 2007**

**Revised Date: December 7, 2006**

#### **Purpose**

The purpose of this procedure is to define the District Tournament Account, the eligibility for its use and the process to obtain the funding from this Account.

This procedure replaces the Criteria for Use of District Tournament Funds dated August 1991.

#### **Source**

**Policy Owner: Controller's Office (General Accounting)**

**Applicability:** The District Tournament Account may be used to meet normal travel expenses and entry fees of an athletic team or student/college activity that qualify for NJCAA regional, NJCAA district, national, or international competition. The District Tournament Account may also be used to support the hosting of NJCAA regional, NJCAA district, national, or international competition.

The District Support Services Center (DSSC) funds the District Tournament Account. College allocated funds will support the initial competitions and activities.

#### **Definitions**

**NJCAA Regional** – As defined by NJCAA, there are 24 regions across the nation who can participate in competitions. MCCCCD is in region 1. Progressive wins will forward the team to the next level.

**NJCAA District** – Qualified teams in a Region move on and compete at a District level.

**Conference Competition** – During the competitive season, AZ Community Colleges Athletic Conference (ACCAC), teams will qualify to compete in NJCAA Region and District competition.

**Normal travel expense** - MCCCCD travel requirements established within the MCCCCD Administrative Regulation “1.15 Travel.”

**Travel Activities** – Competition that requires travel outside of Maricopa County.

**Hosting Activities** – Competition activities sponsored by one of the MCCCCD Colleges

**Hosting Activity Application** – Provides a description of the hosted activity and an estimate of costs and expected revenues.

**Personnel contracted by MCCCCD** – This includes board approved employees and professional services.

## **Procedure**

### **1.1 Approval Authority**

The District Athletic Committee recommends criteria for use of the District Tournament Account by athletic teams. The Vice Presidents for Student Affairs recommend criteria for use of the District Tournament Account by non-athletic college activity groups. The Vice Presidents for Academic Affairs recommend criteria for use of the District Tournament Account by educational college activity groups. The criteria are reviewed as needed by the appropriate committee with recommendations approved by the college presidents.

The athletic directors or department head, college president or designee, vice presidents for Student Affairs, and college fiscal representative must approve all requests for utilization of the District Tournament Account.

For all events requiring travel, the employee(s) must complete a “Travel Request Form” prior to being eligible to utilize funding from the District Tournament Account. The Travel Request Form provides a description of the activity/event and an estimate of costs. A copy of the Travel Request Form, along with copies of all supporting documents must be submitted by the college fiscal office to the DSSC Financial Services & Controller’s Office, or designee, prior to the activity/event.

All eligible **hosting activities** must complete a “District Tournament Account Hosting Activity Application” (Exhibit 1) prior to being eligible to utilize funding from the District Tournament Account. The District Tournament Account Hosting Activity Application provides a description of the hosted activity and an estimate of revenues and costs. The Hosting Activity Application, with all applicable approvals and copies of supporting documentation, must be submitted from the college fiscal office to the DSSC Financial Services and Controller’s Office, or designee.

## **1.2 District Tournament Account Structure**

The District Tournament Account budget is annually established within Fund 2 as a District Support Services Center (DSSC) account (210-701-242660). Each college also maintains a District Tournament Account (210-xxx-242660) where allowable travel expenses are charged for post-season advanced NJCAA Regional, NJCAA district, national, or international competition.

When hosting a NJCAA regional, NJCAA district, national, or international competition, the DSSC Financial Services & Controller's Office (General Accounting) will establish a separate "230 account" for that specific event/ activity.

The College Financial System location code will be specific to the college hosting that tournament during the year. The District Tournament Account Hosting Activity Application form will establish a budget amount to be transferred from the DSSC District Tournament Account into the separate "230 account."

## **1.3 District Tournament Account Review and Sweeping**

The DSSC Financial Services and Controller, or designee, will periodically complete a review of expenses charged to the District Tournament Account when sweeping the expenses from the colleges. Sweeping of expenses will occur monthly during the fiscal year.

Review should ensure only approved events/activities are funded and the estimated budget for each activity/event was sustained. Expense eligibility and travel compliance will also be reviewed by the DSSC Financial Services and Controller, or designee.

## **1.4 Student Eligibility**

All student participants in an activity/event, for which District Tournament Account will be utilized, must be currently enrolled in a minimum of three (3) or more credit/semester hours at one or more of the MCCCDC colleges. Any exceptions will be reviewed and approved on as needed basis. (ex: The enrollment provision allows student participants the opportunity to participate in extended competition although they may not be currently enrolled, as long as they were participating in the initial activity/event that qualified for advanced competition).

- A student is eligible to participate with another MCCCDC community college if the college at which the student is enrolled does not offer the competitive activity.
- All student athletes participating in National Junior College Athletic Association (NJCAA) competition must meet NJCAA eligibility requirements.

## 1.5 Travel Attendee Limitations

The college president shall assign sponsors, coaches, and/or administrators to accompany individual student(s) or teams participating in the NJCAA Regional, NJCAA District, national, or international competition. Limitations on travel funding paid from the District Tournament Account are outlined as follows:

- Eligible students as defined within “1.4 Student Eligibility.”
- Personnel contracted with MCCCCD.

Attendees eligible for funding from the District Tournament Account are limited to the following:

Six (6) or less students	Three sponsors or coaches
Between seven (7) and twelve (12) students	Six sponsors or coaches
If greater than twelve (12) students	Nine sponsors or coaches (maximum)

\*The total number of sponsors or coaches may vary if a football team travels.

For athletic team travel, the number of attendees is limited to the coaches travel squad lists or any additional restrictions as determined by the ACCAC, Region 1 and NJCAA rules. The college may elect to directly fund additional sponsor attendee travel.

For non-athletic activities, qualifications of those eligible attendees are determined by the individual competition requirements as interpreted by the sponsors or coaches. If not otherwise noted, a case-by-case determination of the eligibility of attendees may be necessary by the Vice Presidents for Student Affairs and/or the Vice Presidents for Academic Affairs.

## 1.6 Expense Eligibility

### A. Travel Expenses

The District Tournament Account supports travel, registration/entry fees, lodging, subsistence, and travel related eligible expenses associated with the team or student/college activity.

MCCCCD travel requirements are established within the MCCCCD Administrative Regulation “1.15 Travel.” All travel expenses incurred must adhere to this administrative regulation to be considered eligible expenses.

No other miscellaneous expenses are considered eligible when a team or student is accessing the District Tournament Account for travel activity. Examples of **ineligible expenses** that should not be charged to the District Tournament Account while in MCCCCD travel status include but are not limited to, routine supplies, equipment, uniforms, souvenirs, side trips, gifts, clothing items such as t-shirts and recognition jewelry. If determined appropriate, the department’s recognition budget may support these miscellaneous expenses.

Emergency supplies or equipment repair expenses are considered eligible expenses if incurred while traveling with the athletic team or student/college activity group.

In certain instances, item purchases (e.g. clothing) may be a stated requirement for team participation. In these instances, such expenses are considered part of the registration costs and thus an eligible expense. (Evidence of this stated purchasing requirement must be provided to support eligibility.)

#### B. Host Expenses

The MCCCCD colleges periodically host a NJCAA Regional, NJCAA District, national, or international competition. These events serve as the post-season, advanced competitions for which the District Tournament Account was originally established.

It is expected that reasonable planning of expenses, related to hosting a national post-season competition, will be incurred prior to the event. If directly related to the competition, such planning expenses may utilize the District Tournament Account funds.

Eligible host operating expenses may include professional services, supplies, banquets, hospitality rooms, and facility and equipment rentals.

A case-by-case determination of the eligibility of host planning expenses may be necessary by the DSSC Financial Services and Controller, or designee.

## APPENDIX A - ATHLETICS

- MCCCCD colleges shall utilize Arizona Community College Athletic Conference (ACCAC) and National Junior College Athletic Association (NJCAA) qualifications for regional and national competition.
- The District Tournament Account may be used to meet normal travel expenses of an athletic team that qualifies for NJCAA regional, NJCAA District, or national competition.
- All District Tournament Account expenses related to travel to NJCAA Regional, NJCAA District, and national competition, must be approved by the college president, or designee.
- Upon completion of travel, an accounting of funds used shall be submitted to the college fiscal representative the DSSC Financial Services & Controller's Office, or designee, for settlement and review.

### **Valley of the Sun Football Bowl Game**

District Tournament Account funds will be used for the Valley of the Sun Football Bowl Game guarantee. This bowl game is a national competition, hosted annually by the MCCCCD. The District Athletic Committee must approve the amount of the guarantee, in advance.

A separate "230 Valley of the Sun Football Bowl account" will be established. The College Financial System location code will be specific to the college hosting that tournament during the year. The District Tournament Account Hosting Activity Application form will establish a budget amount to be transferred from the DSSC District Tournament Account into the separate "230 account."

### **Other**

Select pre-season and in-season athletic invitational tournaments have been developed by MCCCCD. These invitational tournaments may often be titled "Valley of the Sun" tournaments as indicative of being hosted by an MCCCCD college. These tournaments allow for additional competition, but **they are not post-season, advanced regional or national competitions.**

**District Tournament Account funds are not intended to support any other hosted Valley of the Sun tournaments, aside from the Valley of the Sun Football Bowl Game noted above.**

## **Hosting of Regional and National Athletic Championships**

MCCCD colleges are encouraged to bid for the opportunity to host athletic and non-athletic championships. The MCCCD colleges periodically host a NJCAA Regional, NJCAA District, national, or international competition. These events serve as the post-season, advanced competitions for which the District Tournament Fund was originally established.

When hosting a NJCAA Regional, NJCAA District, national, or international competition, the DSSC Financial Services and Controllers Office (General Accounting) will establish a separate “230 account” for that specific event/activity. The College Financial System location code will be specific to the college hosting that tournament during the year and an end date will be placed on the account.

In order to support these athletic post-season competitions, a District Tournament Account Hosting Activity Application form must be completed and approved.

The Hosting Activity Application form provides an estimate of costs and revenues and must be remitted to the DSSC Financial Services and Controller’s Office, or designee, prior to the activity/ event. The Activity Application form will establish an approved budget amount to be transferred from the DSSC District Tournament Account into the separate “230 account.” This separate post-season account must be used to account for all revenue deposits and expenses incurred for the event.

When hosting a **NJCAA Regional, NJCAA District, or national competition**, admissions revenue is also generated. The District Tournament Account will assist in funding the host expenses, up to an approved maximum budget. Revenues will be deposited into the District Tournament Account to reimburse the host expenses.

For **regional** competitions, excess revenues may be remitted to the regional director. For **national** competitions, contracts with the National Junior College Athletic Association (NJCAA) will stipulate any revenue sharing for profits in excess of expenses.

It is expected that reasonable planning expenses, related to hosting a national post-season competition, will be incurred prior to the event. If directly related to the competition, such expenses will also be supported by the District Tournament Account.