



## Hosting Fees for State Activity Events

### Hosting Fees

Hosting fees may be receipted into the Student Activity Fund if the hosting agreement allows this to occur. Otherwise, the fees are deposited to the General Fund per Iowa Code section 298A.2.

Below is general guidance pertaining to this topic that resulted from conversations held during 2017 between the Department and the state associations (Iowa High School Athletic Association [IHSAA] and Iowa Girls High School Athletic Union [IGHSAU]). These points reflect information shared during presentations at the Iowa High School Athletic Directors Association (IHSADA) Annual Conference (March 2017) and the Iowa Association of School Business Officials Student Activity Conference (August 2017).

- Establish a written hosting agreement.
- Follow district policy regarding fees for use of facilities by outside entity (these fees are deposited to the General Fund, per Iowa Code 297.10 and 297.22(1)(b)).
  - Iowa Code 297.12 states, “any compensation for the use of a schoolhouse and schoolhouse grounds shall be paid into the general fund and be expended in the upkeep and repair of and in purchasing supplies for that school property.”
  - Iowa Code 297.22(1)(b) states, in part, “proceeds from the lease of real or other property shall be placed in the general fund.”
- If expenses are incurred beyond those that are covered by the facility use fee established by the district, reimburse to the fund where the expenditure was made. Example: The district had to provide new nets when hosting district basketball games. The nets were originally purchased from the Student Activity Fund – reimburse to the Student Activity Fund.
- Work with the sponsoring entity (IHSAA, IGHSAU, etc.) to determine how to address amounts received in excess of the items noted above (facility use fee and other expensed incurred).
  - The excess will be handled by the district as a donation.
  - If desired, designate an intended use (e.g., Student Activity Fund or a specific student activity). For example, consider including language into the hosting agreement such as “Amounts received in excess of costs incurred by the district may be deposited to the General Fund or Student Activity Fund as determined by the district.”
  - **Unless otherwise designated, the excess received should be deposited to the district’s General Fund.** This is same as any other undesignated donation to the district.