

Part 5. Public School Unit Reports.

§ 115C-407.75. Public school units annual interscholastic athletic reports.

(a) Each public school unit with one or more participating schools shall annually report by June 15 the following information to the Superintendent of Public Instruction and the State Board of Education:

- (1) The total dollar amount spent on interscholastic athletic activities, by the following categories:
 - a. Administering association fees.
 - b. Salaries or stipends for coaches and faculties for duties associated solely with interscholastic athletics.
 - c. Capital costs, including new construction, repair and renovation, and maintenance costs for existing athletic facilities.
 - d. Uniform and equipment costs.
 - e. Travel and transportation costs.
 - f. Officiating costs.
 - g. Other identified costs.
- (2) The total dollar amount received from interscholastic athletic activities, including funds held in special funds of individual schools, by the following categories:
 - a. Gate receipts.
 - b. Concession sales.
 - c. Merchandise sales or sales of items directly related to interscholastic athletics, including apparel and audiovisual materials.
 - d. Student fees.
 - e. Monetary and in-kind contributions from third-party organizations.
 - f. State or local funding expended on capital costs for athletic facilities.
 - g. Other identified sources of funds.

(b) The Superintendent of Public Instruction shall provide a summary of the reports by public school units and a copy of each public school unit report to the Joint Legislative Education Oversight Committee no later than October 15 annually. (2023-133, s. 17(a).)