

**ARKANSAS DEPARTMENT OF EDUCATION  
PROPOSED RULES GOVERNING THE USE OF NET ATHLETIC GATE  
RECEIPTS BY PUBLIC SCHOOL DISTRICTS**

**1.00 Regulatory Authority**

- 1.01 These rules are enacted pursuant to the Arkansas State Board of Education authority under A.C.A. 6-11-105, 6-20-415, and Act 1043 of the 2007 regular session.
- 1.02 These rules shall be known as the Arkansas Department of Education Rules Governing the Use of Net Athletic Gate Receipts by Public School Districts.

**2.00 Purpose**

- 2.01 The purpose of these rules is to establish the procedures for public school districts to follow in coding and reporting athletic expenditures that are paid from net athletic gate receipts.

**3.00 Definitions**

For the purposes of this rule, the following terms shall mean

- 3.01 Net athletic event gate receipts means the amount remaining from fees collected for admission to a school district athletic event less any expenses paid by the school district from those gate receipts.

**4.00 Procedures**

- 4.01 Beginning in July 2007, school districts shall establish a separate fund for athletic gate receipts.
- 4.02 Revenues and expenditures from the athletic gate receipt funds shall be tracked and reported.
- 4.03 The local school board may approve the use of net athletic event gate receipts to purchase athletic awards for students participating in school-sponsored activities.
- 4.04 The school district shall not expend from net athletic gate receipts more than an average of \$100 per student participating per activity.
- 4.05 School districts may access private funds to purchase athletic awards.