



The Ohio High School Athletic Association

Central District Athletic Board

www.cdab.org

SECTIONAL AND DISTRICT TOURNAMENT FINANCIAL PROCEDURES

Updated August, 2017.

This document is provided to have consistency in the way financial procedures are applied for all Central District tournaments.

Sectional –HOME SITES – Sectional level tournaments in the sports of Baseball, Basketball, Soccer, Softball, and Volleyball are hosted by the “better seeded” team. In soccer, the District Semi-Finals are also hosted by the better seeded team; sectional procedures apply for those contests.

Sectional - NEUTRAL SITE – Sectional level contests in Bowling, Golf, Swimming, Tennis and Wrestling are held at neutral sites.

Cross Country and Gymnastics compete at the District level only.

Financial forms referenced in this document can be found on the cdab.org website. Click on the tournament forms options in the left margin.

1. SECTIONAL Site Agreement – Host Site: (better seeded team)

- a. Prior to fall tournaments starting, school s will submit a Site Availability Agreement identifying sports in which they are willing to serve as a host school when their team is the higher/better seeded team. This agreement must be submitted to the CDAB Secretary or Treasurer before the school can receive their administrative tournament passes.
- b. Host schools will sign the approved OHSAA site agreement and are to provide a facility at no cost to the Central District Athletic Board. (No rental, set up, light or custodial fees.)
- c. If the better seeded team’s facilities do not meet minimum NFHS standards, the better seeded team may choose to find another facility, at their cost, at which they will host or they may choose to waive their right to host. If the better seeded team chooses to waive their right to host, their opponent will have the right to host the event under the same conditions.
- d. If neither school is willing to host the sectional level contest, the school that is scheduled to host will be responsible for securing a facility at their cost. If the reason for not hosting is because neither school’s facilities meet minimum NFHS standards, the CDAB will assist in facility use fees for a neutral site.
- e. If the better seeded team’s facilities are unavailable because of another scheduled school event, the CDAB may be willing to change the date of the contest by one day to

- accommodate the conflict. Host school must contact the appropriate CDAB tournament manager/sport liaison to discuss the conflict.
- f. A flat fee will be paid to the host school by the CDAB to staff the event and cover the additional treasurer's office expenses of payroll, pension, and postage to return unsold tickets.
 - g. **Neutral Site SECTIONAL/DISTRICT Site Agreement** - The CDAB will select schools/venues to host and those schools/venues will sign the approved OHSA site agreement. Facility use costs will be defined in the agreement and will include items such as: rental fee, set up/tear down fees, incidentals and custodial fees. These items will be included in one lump sum to be paid to the host school. A flat fee will be paid to the host school by the CDAB to staff the event and cover the additional treasurer's office expenses of payroll, pension, and postage to return unsold tickets.
2. **Site Confirmation Agreement** – If a school is hosting an event as the higher/better seeded team, once a date has been established on which the school will host a tournament contest, the school must complete and return a signed Confirmation Agreement.
 3. **Tournament funds** – Host schools are to run all tournament funds through their school treasurer through the use of Agency accounts or a school approved (issued by and audited by the school treasurer) tournament checking . If neither form of accounting can be established, the school will not host the event. If the venue is not a local school district, the venue is required to run all funds through CDAB/OHSA approved procedures and accounts.
 4. **Ticket procedures:** (if tickets are sold for the event)
 - a. Sites are **required** to use tickets issued by the Central District Athletic Board. Ticket accountability forms will be completed by each site manager. The accountability form and unused tickets must be returned to the CDAB.
 - b. Sites are expected to have a “**NO Re-Entry Policy**”, meaning if a spectator chooses to leave, they must pay to re-enter. **NOTE: Ticket stubs are not valid for admission or re-admission.** You may have a local policy to permit spectators to step outside to smoke. Please create a special pass for them or stamp their hand.
 - c. At the District Finals level, pre-sale tickets are available in Boys and Girls Basketball . Have ticket sellers check tickets to ensure they are CDAB issued.
 - d. **Ticket prices:** per session
 - i. **Sectional –HOME site:** Adults (including Senior Citizens), \$6.00, Students (K-12) \$5.00
 - ii. **Sectional – NEUTRAL SITE:** – All tickets \$6.00
 - iii. **District** - All tickets \$7.00
 - iv. **District Bowling (if boys and girls are played at the same time at the same venue)** – ALL DAY rates only – All tickets \$9.00
 - e. Tickets should be sold from, at most, 1 hour before the event start time. Sales should continue until approximately 75% of the event is completed. For example:
 - i. Basketball – midway into the 3rd quarter of the last game of the session.
 - ii. Soccer – midway into the 2nd half of the last game of the session
 - iii. Volleyball - the start of the third game of the match of the last match the session.
 - f. Ticket Sales procedure – you are to use a minimum of two people: one to sell the ticket and one to take the ticket for each admission gate you are using.
 - g. Ticket audit procedures for the financial report:
 - i. You are to save and turn in with your report **two tickets** or **two stubs**. You may turn in the actual tickets/stubs or email copies of them. **Your report is not**

complete without these tickets/stubs. These will be used in the audit process to verify the start and end ticket numbers.

1. If saving tickets: the first ticket on the roll before you start selling tickets and the next ticket available to be sold after you have finished selling tickets.
 2. If saving stubs – the stubs off the first and last tickets actually sold.
 - ii. **The ticket numbers recorded on the financial report are the numbers on the first and last tickets actually sold.**
 - iii. The site will be held accountable for all tickets actually sold. The host site is responsible for any gate receipt shortage.
5. **District Final Pre-Sale Tickets for Basketball** – Each school participating in the District tournament has an opportunity to sell pre-sale tickets to Final games. (CDAB policy 4001.1)
- a. Tickets may be obtained from the District Semi-Final site manager or CDAB treasurer.
 - b. Schools that choose to pre-sale tickets must account for tickets sold the same as if they are hosting a game. (See above guidelines)
 - c. Schools must return all unsold pre-sale tickets to the site manager of the district finals. Include a copy of the ticket audit report.
 - d. Schools are entitled to a commission of \$1.00 per ticket sold.
 - e. Payment for the pre-sale tickets should be sent directly to the CDAB treasurer. Schools should deduct any commission they may be entitled to. Include a copy of the ticket audit report with the payment. Payment should be received within 30 days of the date of the contest.
 - f. District site managers will include the pre-sale ticket finances on the District Financial report.
6. **Passes – the following are the only passes honored for Central District Tournament contests**
- a. Coaches and team personnel will use the designated pass gate form
 - b. Passes issued by the Central District Athletic Board/OHSAA
 - c. Media credentials may be honored
 - d. Scout passes IF approved by the site manager or CDAB representative PRIOR to the event.
7. **Payment of Expenses:** The Site Manager/School treasurer will be responsible for paying the following expenses: facility use fee as listed on the District Site Agreement (Zero payment at sites when the better seeded team is hosting), sworn security officers (if needed, use your judgment), and tournament staffing. Tournament staffing payments are not to exceed the limits established by the CDAB. Payment of these individuals will be made by check in the manner approved by the host school's treasurer.
8. **Tournament staffing fees-** these include fees paid to the site manager, athletic trainer, ticket seller, ticket taker, score table personnel, etc. Included in the fee amount are funds to pay any administrative payroll expenses the host district might include (Approx. 20%). The number of staff needed to operate one sectional/district tournament game should be the same as needed to operate a regular season home game. Postage to return unsold tickets is factored into the fee.
9. **Sectional/District contests – Staffing fees are not to exceed the following amounts. Overages are the responsibility of the host school. Listed amounts include approximately 20% For Payroll/administrative expenses that may be charged by the local treasurer and postage to return unsold tickets. The site manager needs to deduct these fees to determine the amount actually available for staffing. The fee listed is per game unless noted otherwise. (Staff + admin)**
See the addendum for guidance and suggestions in setting worker fees.

- a. **Baseball** – (If a gate admission is charged) – **Sectional** - \$250.00 (210+40);
District - \$375.00 (310+65)
- b. **Basketball** – **Sectional** - \$400.00 (335+65)
District - \$475.00 (400+75)
- c. **Bowling** - \$550.00 per session (450+100)
- d. **Cross Country** - \$350.00 (290+60) per race.
- e. **Golf** – **Sectional** \$675.00 per day (560+115);
District \$825.00 per day (685+140)
- f. **Gymnastics** – District - \$2000.00 total for the day. (1660+340)
- g. **Soccer** – **Sectional and District Semi-Final** - \$275.00 (230 +45);
District Finals - \$325.00 (270+55)

- h. **Softball** – (if a gate admission is charged) – **Sectional** - \$250.00 (210 +40)
District - \$375.00 single field site. (310 + 65) Multi-field site - \$375.00 for first field plus \$750.00 (60 +15) for each additional field.
- i. **Swimming** – **Sectional** - \$2100.00 per day (1760 +340);
District - \$3800.00 District total for the meet. (3160+640)
- j. **Tennis** – **Sectionals** - \$600.00 total for tournament (500 +100)
District : D1 - \$650.00 (545 +105); D2 - \$550. (460+90)
- k. **Track and Field** – **Division 1**-\$9500.00 total for 4 days (7900 +1600)
Divisions 2 & 3 - \$6400 total for 3 days. (5300 +1100)
- l. **Volleyball** – **Sectional** - \$300.00 per match (250 +50)
District - \$350 District (290 +60)
Line Judges- the CDAB is responsible for hiring and paying line judges.
Liberator tracker – if one is needed, they are to be provided by the participating schools and it is not a paid position.
- m. **Wrestling** – **Sectional** – one day - \$3000.00 (2500+500); two day - \$4000.00 (3350+650)
District \$5900.00 total for two days. (4900 +1000)

Extenuating circumstances may allow for these amounts to be altered. Approval must be sought from the CDAB.

- 10. **1099's/W2's**- The host school district is responsible for tracking income for all tournament staff. Income should be reported on the appropriate IRS form.
- 11. **Officials** – the CDAB will pay all officials assigned by the CDAB to work the tournament contest. Note to Volleyball sectional sites: host sites are responsible for the hiring and payment of line judges and tracking of their income.
- 12. **Security fees are in addition to** the defined personnel expense limits.
 - a. Sworn, uniformed security or contracted security companies are Independent Contractors and the host site should pay them their normal hourly/contracted rate. Submit a copy of the security invoice with the financial report.
 - b. If you use other individuals as security, their pay is part of the staffing fee and should be considered as an adult worker.
- 13. **Program/Heat Sheet sales:**
 - a. **Basketball and Volleyball** - \$2.00 per program. The host school may keep all proceeds from the sale of the programs. No reporting of program sales is required.

- b. **Swimming - Sectional \$3.00 per Heat Sheet. /District \$4.00 per Heat Sheet.** Host school/site manager keeps \$2.00 per heat sheet to cover costs of printing and selling programs. Include receipts and manager's share on the financial report.
 - c. **All other sports** – host school may print and sell a program at their expense. All profits/losses are the host school's responsibility. No reporting to CDAB is necessary.
14. **Broadcast Fees for Sectional and District contests-**
- a. **Basketball**
 - i. Columbus stations - \$80.00
 - ii. Non-commercial stations - \$25.00
 - iii. All other stations, including internet only - \$60.00
 - b. **All other sports** – no fee
 - c. **Checks to pay broadcast fees are to be made payable to the OHSAA or the CDAB.**
They are to be submitted to the CDAB treasurer with the contest's financial report.
15. **Apparel (T-Shirt/Sweatshirt) Sales** – the procedures for the apparel sales will be communicated by the OHSAA approved vendor. (Team IP) Nothing is listed on the financial report regarding these sales.
16. **Automated Timing Systems (Track only)** – the CDAB track tournament manager will make arrangements for automated timing systems at each site. The CDAB will pay each vendor providing this service.
17. **OHSAA Share of profits (basketball only)** – the CDAB treasurer will account for this at the conclusion of all sectional contests and send the payment to the OHSAA.
18. **Financial report-** the CDAB tournament financial reports can be found on the Central District Athletic Board's website. (cdab.org) The site manager will complete a financial report for each event hosted. Please review the Instructions tab before completing the report.
19. ***The report must be submitted in its excel format via email to the CDAB treasurer within one week of the date of the event. All necessary supporting documentation such as the ticket audit report, start/end ticket, unsold tickets, and security invoices must be submitted to the CDAB treasurer within one week of the date of the event.*** The CDAB treasurer will review the report and provide confirmation of approval or contact the site manager to clarify any points of questions within one week of receiving the report. Site managers are to save copies of all financial reports and supporting documentation for seven years in case they are needed for auditing purposes.
20. **Net Profit/Loss** - If the tournament operates at a profit, please send a check (payable to the CDAB) to the CDAB treasurer within 30 days of receiving confirmation that report has been approved. If the tournament operates at a loss, the CDAB will send a check to the school to cover the loss within 30 days of receiving all required documentation.
21. Failure to meet reporting deadlines may have the following consequences:
- a. 1st time – loss of reimbursement of personnel expenses,
 - b. 2nd time – loss of the privilege to host tournament events in that sport for one year.

Submit financial reports, documentation or questions to Jim Hayes, CDAB Treasurer

Email: jhayes@ohsaa.org

Mailing:

Central District Athletic Board

Jim Hayes, Treasurer

Cell – 740-207-1059

1790 Edgewood Dr.

Circleville OH 43113

NO FAX number

TOURNAMENT PERSONNEL EXPENSES ADDENDUM:

To offer **guidance** to the host school, the following is a **suggested** fee schedule (Suggested fees may total less than the approved fee. This provides the host site flexibility. **The host site may pay different fees as long as the approved total fee is not exceeded.** (Remember to account for payroll/pension/postage expenses- a \$250 fee means you have about \$210 for personnel and \$40 for the administrative costs for payroll/pension/postage.) Workers are paid **per game or per day** depending upon the sport. Keep in mind that for a single game, most, if not all workers will only be on duty for about two hours.

***In all sports, setup/tear down and custodial fees are parts of the Operations/Facility Use Fee and are not included in the staffing fee. Facility Use fees are waived when the better seeded team is hosting the contest.

BASEBALL –

Sectional level – no expenses paid for staffing by CDAB.

District level contests on neutral fields.

Individual games played at all sites. All rates are PER GAME

District staff fee: \$375.00 per game (\$310.00 staff+\$65.00 payroll/pension/postage)

Site Manager - \$75.00 to include completion of financial report

Trainer - \$60.00

Adult Workers (ticket seller/ticket taker, press box staff) - \$25.00 per game

Student Workers (Ball Boys) - \$20 per game

BASKETBALL

Staffing fee: Sectional- \$400.00 per game (\$335 staffing+\$65payroll/pension/postage);

District -\$475.00 per game (\$400 staffing + \$75 payroll/pension/postage)

Site manager –\$75.00 per game, to include completion of the financial report

Athletic Trainer – \$60.00 per game

Adult workers (ticket seller/ticket taker/pass gate/host/score table/announcer) – \$25 per game.

BOWLING

Staffing fee: \$550.00 per session

Site Manager, \$200.00

Adult Workers (Ticket seller/ticket taker/Registration/Computer scoring) 75.00 per day

The above list factors in one admission door. If site requires additional workers contact CDAB treasurer for approval.

CROSS COUNTRY-

One day meet, all races run at one site.

Staffing - \$350 per race. (\$290 staffing + \$650 payroll/pension/postage)

GOLF

Sectional -\$675 per site/District \$825 per site.

Site Manager, \$250.00 –includes completing all necessary pre/post event reports

Adult Workers - (Registration/scorekeeper, starter/rules official), \$80 per day.

GYMNASTICS

One day meet: \$2000 maximum for personnel. (1660 staffing + \$3400

Payroll/Pension/postage)

Site Manager	\$400.00
Athletic Trainer	\$200.00
Registration	\$ 80.00
Computer Scoring	\$130.00
Announcer	\$100.00
Ticket Manager	\$100.00
Ticket Seller/Ticket taker (1-2 of each)	\$180.00
Event workers	\$300.00

SOCCER

Staffing fee: Sectional - \$275.00 per game (\$230 staffing + \$45 payroll/pension/postage);

District Semi-Final - \$275 per game (\$230.00 + \$45 payroll/pension/postage);

District FINAL (neutral site) -\$325.00 per game (\$270 staffing + \$55

Payroll/Pension/postage)

Site manager -\$75.00 per game, to include completion of the financial report

Athletic Trainer – \$60.00 per game

Adult workers (ticket seller/ticket taker/ announcer) – \$25 per game.

SOFTBALL

Sectional level – no expenses paid for staffing by CDAB.

District level contests on neutral fields.

If multiple fields are used and multiple games are played at each site - All rates are PER SESSION (Each session may include anywhere from 1-4 games and use 1-4 fields)

Staffing fee: \$375 for one game/field plus \$75.00 per each additional field

(\$310 staff + 65 for payroll/pension plus \$60 staff + \$15 payroll/pension/postage)

Site Manager - \$75.00 to include completion of financial report

Trainer - \$60.00

Adult Workers (ticket seller/ticket taker, press box staff) - \$25.00 per game

Student Workers (Ball Boys) - \$20 per game

Note: If a site has two gates, contact CDAB treasurer if additional funds are needed.

SWIMMING

SECTIONAL – staffing fee, \$2100.00 (\$1760 staffing +\$340 payroll/pension/postage) Payments listed are for the entire day (2 sessions). If a person is only working one session, the suggested pay would be reduced accordingly.

Site manager	\$325.00 (includes financial report)
Athletic Trainer	\$200.00
Ticket Seller (1)	\$100.00*
Ticket Taker (1)	\$ 90.00*
Door keeper/deck monitors (1)	\$100.00
Announcer	\$100.00
Console Operator	\$100.00
Meet Entry/Computer operations	\$200.00
Timers (group rate)	\$400.00

*If a venue has multiple entrances and requires more than one ticket seller/taker contact the CDAB treasurer if additional funds are needed.

DISTRICT SWIMMING – staffing fee - \$3800.00 (\$3160 staff + \$640 payroll/pension/postage)

SUGGESTED WORKER FEES - suggested amounts listed are for the entire two day event.

If a person is only working one day, the suggested pay would be reduced accordingly.
Ohio State personnel are paid through the master agreement with Ohio State.

Site manager	\$550.00 (includes financial report)
Athletic Trainer	\$400.00
Ticket Sellers/takers/manager	\$500.00
Announcers (Dive/Swim)	\$450.00
Computer/Console Operator	\$525.00
Scorekeeper	\$175.00
Host	\$300.00

TENNIS

Sectional staffing fee - \$600 per site (\$500 for staffing, \$100 for payroll/pension/postage)

District Division 1 staffing fee - \$650 total (\$545 for staffing, \$105 - payroll/pension/postage)

District Division 2 staffing fee - \$550 Total. (\$460 for staffing, \$90 - payroll/pension/postage)

Site Manager - \$250

Adult Workers - \$80 per day.

TRACK AND FIELD

DIVISION 1 – TRIPLE DISTRICT SITE, FOUR DAY MEET

The staffing fee for this site will be \$9500.00. (\$79500 staff + \$1600 payroll/pension/postage) Numbers in parenthesis are suggested. Site manager may adjust as needed as long as fee allotment is not exceeded. **Note on Saturday – three sets of running finals are held – treat this as a “double day”**

Site Manager, including financial report	\$2000.00 for the meet
Assistant site manager (1)	\$575.00 for the meet
Trainer (1)	\$125.00 per day
Ticket Seller (2)	\$50.00 per day
Ticket Taker (2)	\$45.00 per day
Pass Gate* (1)	\$25.00 per day

*Pass gate attendant can be released once all teams are in.

Remaining passes can use normal gate.

Announcer (1)	\$60.00 per day
Adult workers – field event, press box, etc. (10-12)	\$45.00 per day
Student Workers – field events, press box, hurdles, etc. (10)	\$30.00 per day

(Field event workers should not be needed on Saturday)

DIVISION 2 AND DIVISION 3 - DOUBLE DISTRICTS, THREE DAY MEETS.

The staffing fee these sites will be \$6400. (\$5300 staff + \$1100 payroll/pension/postage) Numbers in parenthesis are suggested. Site manager may adjust as needed as long as fee allotment is not exceeded.

Site Manager, including financial report	\$1300.00 for the meet
Assistant site manager (1)	\$575.00 for the meet
Trainer (1)	\$125.00 per day
Ticket Seller (2)	\$50.00 per day
Ticket Taker (2)	\$45.00 per day
Pass Gate* (1)	\$25.00 per day

*Pass gate attendant can be released once all teams are in.

Remaining passes can use normal gate.

Announcer (1)	\$60.00 per day
Adult workers – field event, press box, etc. (10-12)	\$45.00 per day
Student Workers – field events, press box, hurdles, etc. (10)	\$30.00 per day

(Field event workers should not be needed on Saturday)

VOLLEYBALL

**Staffing fee: Sectional - \$300.00 per game (\$250 staffing + \$50 payroll/pension/postage);
District -\$350.00 per game (\$290 staffing + \$60 payroll/pension/postage)**

Site manager –\$75.00 per game, to include completion of the financial report

Athletic Trainer – \$60.00 per game

Adult workers (ticket seller/ticket taker/scorekeeper) – \$25 per game.

Line Judges - CDAB will assign and pay for all line judges at the Sectional and District level.

Libero tracker – if one is needed, they are to be provided by the participating schools and it is not a paid position.

WRESTLING

SUGGESTED WORKER FEES FOR SECTIONAL WRESTLING.

Administrative fees refer to payroll benefits or fees the school district treasurer may charge the CDAB.

One day sectional, 4 mats: \$3000 personnel. (2500 staffing + 500 payroll/pension/postage)

Site Manager	\$400.00
Asst. Site Manager	\$175.00
Trainer	\$240.00
Timers, Scorers, Tappers (1 set per mat)	\$700.00
Bout sheets/team scorer/chart recorder	\$150.00
Announcer	\$ 50.00
Ticket Seller/Ticket taker (1-2 of each)	\$200.00
Door Keepers/floor monitors	\$200.00
Runners	\$125.00
Match coordinator/bout board	\$125.00

One day sectional, 3 mats: \$2800 personnel. (2350 staff + 450 payroll/pension/postage)

Site Manager	\$400.00
Asst. Site manager	\$175.00
Trainer	\$225.00
Timers, Scorers, Tappers (1 set per mat) –	\$600.00
Bout sheets/team scorer/chart recorder	\$150.00
Announcer	\$ 50.00
Ticket Seller/Ticket taker (1-2 of each)	\$200.00
Door Keepers/floor monitors	\$150.00
Runners	\$125.00
Match coordinator/bout board	\$125.00

WRESTLING continued

Two day sectional, 3 mats: \$4000 for staffing. (\$3350 staff + 650 payroll/pension/postage)

Site Manager	\$475.00
Asst. Site Manager	\$200.00
Trainer	\$300.00
Timers, Scorers, Tappers (1 per mat)	\$850.00
Bout sheets/team scorer/chart recorder	\$225.00
Announcer	\$ 75.00
Ticket Seller/Ticket taker (1-2 of each)	\$250.00
Door Keepers/floor monitors	\$250.00
Runners	\$150.00
Match coordinator/bout board	\$225.00

SUGGESTED WORKER FEES FOR DISTRICT WRESTLING.

Administrative fees refer to payroll benefits school district may charge the CDAB.

Two day DISTRICT \$5900 for personnel. (4900 staff +1000 payroll/pension/postage)

Site Manager	\$ 475.00
Asst. Site Manager	\$ 200.00
Trainer	\$ 350.00
Timers, Scorers, Tappers (1 set per mat)	\$1600.00
Bout sheets/team scorer/chart recorder	\$ 300.00
Announcer	\$ 75.00
Ticket Seller/Ticket taker (1-2 of each)	\$ 400.00
Door Keepers/floor monitors	\$ 400.00
Runners	\$ 200.00
Match coordinator/bout board	\$ 400.00
Bull Pen Personnel	\$ 200.00