



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

July 20, 2023

Ryan Revere, Esq.
Attorney, South Panola School District
Post Office Drawer 1586
Batesville, Mississippi 38606

Re: Purchase of Athletic Passes Using Activity Funds

Dear Mr. Revere:

The Office of the Attorney General has received your request for an official opinion.

Background

In your request, you provide:

The District's students routinely participate in District athletic events which require travel off campus with chaperones to accompany them. The chaperones to these athletic events are district employees and it is necessary for these chaperones to attend the athletic events to help ensure that the District's students remain safe and supervised. The District would like to purchase statewide athletic passes through the Mississippi High School Activities Association in order for these employee chaperones to attend the athletic events. Usually there are no more than a few employees who serve as the chaperones to all events and would need passes. The District would be able to achieve a significant cost saving by purchasing the athletic passes as opposed to purchasing tickets for each particular event.

Question Presented

May the South Panola School District purchase statewide athletic passes for its employees who attend and serve as chaperones at athletic events?

Brief Response

If the South Panola School District determines that the athletic passes are necessary expenses or travel costs for chaperones to attend a school-related program that is beneficial to official or

extracurricular programs of the district, the school district may expend its activity funds on these athletic passes as described in your request.

Applicable Law and Discussion

Section 37-7-301 outlines the powers and duties of local school boards and defines “activity funds” as “all funds received by school officials in all school districts paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds.” Miss. Code Ann. § 37-7-301(s). This section further provides:

Activity funds may only be expended for any necessary expenses or travel costs, including advances, incurred by students and their chaperons in attending any in-state or out-of-state school-related programs, conventions or seminars and/or any commodities, equipment, travel expenses, purchased services or school supplies which the local school governing board, in its discretion, shall deem beneficial to the official or extracurricular programs of the district, including items which may subsequently become the personal property of individuals, including yearbooks, athletic apparel, book covers and trophies. Activity funds may be used to pay travel expenses of school district personnel.

Id. If, as you assert in your opinion request, the school district makes the determination that the athletic passes are necessary expenses or travel costs for chaperones to attend a school-related program that is beneficial to official or extracurricular programs of the district, the school district may expend its activity funds on these athletic passes as described in your request.

Given that your question involves the expenditure of public funds, we suggest you contact the Technical Assistance Division at the Office of the State Auditor. You also may wish to contact the Mississippi Department of Education, which has the statutory duty to “prescribe a uniform system of accounting and financial reporting for all school activity fund transactions.” Miss. Code Ann. § 37-7-301(s).

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ Beebe Garrard

Beebe Garrard
Special Assistant Attorney General