

INSTRUCTIONS FOR COMPLETION OF BOARD OF REGENTS INTERCOLLEGIATE ATHLETIC BUDGET FORMS

The intercollegiate athletic budget forms (BOR-ATH-1, BOR-ATH-2 and BOR-ATH-3) must include all revenues, expenditures and transfers related to the operation of all men's and women's intercollegiate sports programs for the year indicated. On the enclosed forms, institutions must provide detail of the items included under the column entitled "Other Activities." These items reported here are not sport specific.

The BOR-ATH-1 and BOR-ATH-2 forms are now populated automatically from the data entry on the Athletics tab in the "BOR Data Entry" workbook. Fields from the data entry are also linked with the creation of the BOR-1, BOR-3, and BOR-4 Summary.

General Instructions for Completion of the Athletic Budget Forms

- Report all amounts to the nearest dollar.
- Report all expenditures related to intercollegiate athletics which are paid by an institutionally held fund. If a booster or alumni organization raises funds for the athletic budget and transfers those funds into the athletic budget, then those funds must be reported as part of the athletic budget.
- Report all revenue and expenditures for women's athletic programs in the column entitled "Women's Athletics." The sport-specific and other sports columns are for men's athletics only.
- The total expenditure for athletics should equal the total revenue for athletics unless revenues exceed expenses.
- **Report all revenues and expenditures using the BOR Data Entry workbook for creation of the ATH-BOR-1 and ATH-BOR-2 reports, as well as linkage to the BOR-1, BOR-3 and BOR-4 Summary for athletics.**
- **Report FY 2023-2024 Actual, FY 2023-2024 Budgeted, and FY 2024-2025 Budgeted, respectively, on the Athletics tab.**

Form BOR-ATH-1: Revenue (Generated from Data Entry)

This form is used to report ALL revenues associated with the intercollegiate athletic program.

Line entitled Ticket Sales - Report all revenues related to ticket sales and admissions by column heading.

Line entitled Media - Report all revenues generated from radio and television. This category is not sport specific and should be reported in the column entitled "Other Activities."

Line entitled Post-Season Play (Tournament/Bowl) - Report all revenues generated from post-season play, e.g., bowl games in football, tournaments in basketball.

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Line entitled Game Guarantees - Report all revenues associated with game guarantees.

Line entitled Foundations/Clubs (Other Private Gifts) - Report all revenues from foundations, clubs, and other private gifts which are received by institutionally held accounts. This category is not sport specific and should be reported in the column entitled "Other Activities."

Line entitled Student Athletic Fees - Report revenues from those management-board-approved mandatory fees specifically assessed to students to support the operations of intercollegiate athletics or debt service for any athletic facility. **Do not include transfers of student activity fees on this line.**

Note: The amount reported on the line entitled Transfers from Unrestricted E&G cannot exceed the maximum state support as calculated by the Board of Regents. However, gender equity amounts of \$500,000 per Division I-A institutions, \$250,000 per Division I-AA institutions, and \$125,000 for remaining institutions are allowed over and above these calculations.

Line entitled Parking Fees - Report all revenues received from fees charged for parking at athletic events.

Line entitled Conference Distributions - Report all revenues received due to membership held in a particular athletic conference.

Line entitled Corporate Sponsorships - Report all revenues received from private corporate sources that are designated as sponsorships for the athletic program.

Line entitled Interest on Investments - Report all revenue generated as interest on invested funds from the athletic budget.

Line entitled Other Income - Report all revenues from sources not listed on the previous lines such as interest on pre-season ticket sales, athletic camps, etc.

Line entitled C.W.S.P. - Federally Funded Portion - Report the federally funded portion of the college work-study program.

Line entitled Other Auxiliary Profits - Report all transfers for the current year from other auxiliary accounts.

Line entitled Transfers from Unrestricted E&G - Report all transfers from the current year unrestricted educational and general operating fund. **This amount should be gross of any chargeback. Chargebacks should be shown on the ATH-2 (see below).**

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Note to ATH-1 Data Entry

- All Concessions Prog. Sales – Amounts should be entered on lines ‘Other Income’ and ‘Gender Equity’ only. Amounts entered on other lines will not transfer to the ATH-1 form.
- Media – Amounts entered for ‘Other Men’s Sports,’ ‘All Women’s Athletics,’ and ‘All Concessions Prog. Sales’ will not transfer to the ATH-1 form.
- Foundations/Clubs (Other Private Gifts) – Amounts should only be entered under ‘Other Activities.’

Note: The amount reported on the line entitled Transfers from Unrestricted E&G cannot exceed the maximum state support as calculated by the Board of Regents. However, gender equity amounts of \$500,000 per Division I-A institutions, \$250,000 per Division I-AA institutions, and \$125,000 for remaining institutions are allowed over and above these calculations.

Line entitled Transfers from Other Funds - Report transfers from other funds; include prior-year balances and identify the source of the balances.

Line entitled Total Revenue for Athletics - Report the sums of the amounts entered on the previous revenue lines.

Form BOR-ATH-2: Expenditures (Generated from Data Entry)

This form is used to report **all** expenditures associated with the intercollegiate athletic program. The Office of Athletic Compliance should be budgeted not in the athletic budget but in the unrestricted educational and general budget.

Line entitled Salaries/Wages/Student Help - Report the gross salaries of athletic staff; include classified employees and student workers but exclude maintenance and custodial staff. Use the following guideline for proper salary allocation: if a coach teaches six hours per semester based on a full-time workload expectation of 12 hours, only 50% of that employee’s salary may be prorated to the educational and general budget, while the other 50% should be charged to the athletic budget. In general, the amount of an employee’s salary charged to a particular budget is determined by the employee’s percentage of work effort in/for each budget, if not based on teaching load as noted above. For example, if an employee works 20% of the time for an operating budget function and the remainder of the time for the athletic budget, only 80% of the employee’s salary may be charged to the athletic budget. The names of these employees will be listed on the BOR-ATH-3.

Line entitled Fringe Benefits - Report the sum of all staff benefits including retirement, hospitalization, disability, tuition and housing remission, social security, unemployment compensation, group life insurance, and workman’s compensation provided by the institution for all athletic staff whose salaries are included on the line entitled “Salaries.”

Line entitled Extra Help (Temporary Employees) - Report wages paid to temporary employees including, but not limited to, office support staff, game support personnel, (announcers, ushers,

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ticket agents or ticket takers, concessionaires, special security, etc.), and game officials such as referees, umpires, and scorekeepers.

Line entitled C.W.S.P. - Report 100% of the cost of the college work-study program for the athletic program.

Line entitled Game Guarantees - Report all game guarantees and all costs associated with game guarantees.

Line entitled Athletic Scholarships - Report expenditures for scholarships to include costs for tuition and fees, books, housing, and food service. **Do not include expenditures financed with other grants-in-aid (e.g., Pell grant).**

Line entitled Medical Insurance/Injury Claims - Report all expenditures for third-party services related to medical insurance and injury claims (e.g., retainer fees, hospitals, payments not covered by insurance, etc.). **If insurance premiums cannot be detailed by sport, then report in the column entitled "Other Activities" and indicate in a note explanation on a continuation sheet.**

Line entitled Travel - Report all expenditures for intercollegiate athletic travel including individual and team travel, recruitment travel, meals, lodging, and use of motor pool vehicles.

Line entitled Equipment - Report all expenditures for athletic equipment or equipment to be used by the athletic department (e.g., computers, helmets, etc.). Report the amount required to purchase the equipment.

Line entitled Operating Services - Report all expenditures for operations (e.g., telephone, supplies, postage, athletic conference dues, direct leasing costs for automobiles, athletic training centers per column, etc.). **Provide the amount of the annual conference dues and the name of the conference in a note.** All charges for facilities maintenance and utilities should be reported on the line entitled Charge Backs (see below).

Line entitled Charge Backs - Report on this line an amount up to 5.4% of the transfer from E&G. This amount reimburses the institution for facility maintenance, utilities, and support group activities.

Line entitled Debt Service - Report all expenditures for mandatory debt service for all athletic facilities in the facilities column.

Line entitled Other Expenses - Report any other expenses which do not fit into any other category. Detail these items.

Line entitled Transfers to Other Funds/Accounts - Report all transfers from the athletic fund to other funds.

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Line entitled Total Expenditures for Athletics - Report the sum of all amounts entered on the previous expenditure lines. This is the total athletic expenditure budget.

Note to ATH-2 Data Entry:

- CWSP and Debt Service – Amounts should only be entered for ‘All Athletic Admin./General,’ ‘All Concessions Programs,’ and ‘Operations & Maintenance.’ Amounts entered in other areas (by sports) will not be transferred to the ATH-2 form.

Form BOR-ATH-3: Intercollegiate Athletic Personnel (Incumbents, Vacant Positions, and Student Workers)

Column entitled Employee’s Name - Report the employee’s last name, first name, and middle initial.

Column entitled Position Title - Report the title of the position of the employee previously named.

Column entitled Position Type - Report the type of position using the following: “I” for incumbent, “V” for vacant, and “S” for student.

Column entitled Months Employed - Report the number of months this employee is on the payroll for the fiscal year reported.

Column entitled Athletic Department Salary (Unrestricted) - Report the amount of funds from the unrestricted portion of the athletic budget used in payment of this employee’s salary.

Column entitled Athletic Department Salary (Restricted) - Report the amount of funds from the restricted portion of the athletic budget used in payment of this employee’s salary.

Column entitled Salary Charged to Accounts Other Than Athletics - Report the amount of funds charged to all other accounts outside the athletic budget used in payment of this employee.

Column entitled Total Salary – Report the employee’s total annual salary.