

**DEFINITIONS AND INSTRUCTIONS
FOR COMPLETING DHE FORM 21-1
SURVEY OF INTERCOLLEGIATE ATHLETICS REVENUES AND
EXPENDITURES**

INTERCOLLEGIATE ATHLETICS - Includes all revenues, expenditures, and transfers related to the operation of all men's and women's intercollegiate sports programs. (A.C.A. 6-62-106). This report should include transactions that flow through institutionally held accounts.

GENERAL INSTRUCTIONS

- DO NOT ALTER THE TEMPLATE IN ANY WAY
- Enter the full [Fice Code](#) for your institution
- Use your [institutional abbreviation](#) for the “Institution” field
- Report the Fiscal Year as “**2023**”
- Report all amounts to the nearest dollar.
- Use accrual accounting.
- Report all expenditures related to intercollegiate athletics which are paid by an institutionally held fund.
- Report all revenue and expenditures for women's athletics programs in Column E. The sport-specific columns are for men's athletics only.
- Non-program specific includes those activities which are not necessarily sport-specific, e.g., athletic camps, spirit groups, etc. Provide the detail as to what this category encompasses in a note.
- Total Expenditures for Athletics should equal Total Revenues for Athletics unless there is excess athletic revenue for that year.

INSTRUCTIONS

1. Report on LINE 1 (TICKET SALES) all income related to athletic ticket sales and admissions. Includes ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Does not include ticket sales for conference and national tournaments that are pass-through transactions.
2. Report on LINE 2 (STUDENT FEES) those board-sanctioned mandatory student athletic fees specifically assessed to students to support the operations of intercollegiate athletics or debt service for any athletic facility.
3. Report on LINE 3 (GAME GUARANTEES) all game guarantee revenue received from participation in away games.

4. Report on LINE 4 (CONTRIBUTIONS) all amounts received by institutionally held accounts directly from individuals, corporations, associations, foundations, clubs or other organizations that are designated, restricted or unrestricted by the donor for the operation of the athletics program. Report amounts paid in excess of a ticket's value. Contributions include cash, marketable securities and in-kind contributions.
5. Report on LINE 5 (NCAA/CONFERENCE DISTRIBUTIONS) all revenue received from participation in bowl games, tournaments and all NCAA distributions. This category includes amounts received for direct participation or through a sharing arrangement with an athletics conference, including shares of conference television agreements. Includes any payments received from the NCAA for hosting or travel to a championship event.
6. Report on LINE 6 (BROADCAST, TV, RADIO, INTERNET RIGHTS) Includes institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts.
7. Report on LINE 7 (PROGRAM SALES, CONCESSIONS, NOVELTIES, PARKING) all revenue of game programs, novelties, food or other concessions, and parking revenues.
8. Report on LINE 8 (ROYALTIES, LICENSING, ADVERTISEMENTS, SPONSORSHIPS) all revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. Includes the value of in-kind products and services provided as part of the sponsorship.
9. Report on LINE 9 (SPORTS CAMPS REVENUES) all amounts received by the athletic department for sports camps and clinics.
10. Report on LINE 10 (ENDOWMENT AND INVESTMENT INCOME) all endowment spending policy distribution and other investment income in support of the athletics department. These categories include only restricted investment and endowment income transferred to institutionally held intercollegiate athletic accounts for the operations of intercollegiate athletics.
11. Report on LINE 11 (OTHER INCOME) all income from sources not listed on previous lines.
12. Report on LINE 12 (CWSP FEDERALLY FUNDED PORTION) the federally funded portion for the College Work-Study Program.
13. Report on LINE 13 (TRANSFERS FOR WOMEN'S ATHLETIC SPORTS PROGRAMS) transfers from the current year E&G balances in excess of funds listed on LINE 15 exclusively for women's athletic sports programs.
14. Report on LINE 14 (OTHER AUXILIARY PROFITS) transfers from the current year

other auxiliary accounts. The total of transfers cannot exceed the net profit of all auxiliary accounts for that current year.

15. Report on LINE 15 (TRANSFERS FROM UNRESTRICTED E&G) all transfers from the current year unrestricted educational and general fund needed to balance the athletic revenues against athletic expenditures. This transfer cannot exceed the amount set by the Department of Higher Education (A.C.A. 6-62-803).
16. Report on LINE 16 (PRIOR YEAR AUXILIARY FUND BALANCE) any prior year auxiliary balance used to match athletic expenditures.
17. Report on LINES 17 (TOTAL REVENUES FOR ATHLETICS) the sum of LINES 1-15 in each column.
18. Report on LINE 18 (SALARIES) the gross salaries of coaches and athletic staff. (If a coach teaches 6 hours based on a full-time workload expectation of 12 hours, only 50% of that salary may be prorated to educational and general and 50% to athletics.) Include wages of all permanent employees, including permanent hourly employees.
19. Report on LINE 19 (BUDGETED FTE POSITIONS) the number of Budgeted FTE Positions. (In the above example the percentage FTE shown for the coach as a budgeted FTE position would be .5 FTE.)
20. Report on LINE 20 (FRINGE BENEFITS) the sum of all fringe benefits including, but not limited to, retirement, hospitalization, disability, tuition and housing remission, social security, unemployment compensation, group life insurance, workman's compensation, etc. provided by the institution for all athletic staff whose salaries are shown on LINE 18. Prorate as necessary.
21. Report on LINE 21 (EXTRA HELP) wages paid to temporary hourly employees including, but not limited to, office support staff, student institutional help (non-CWSP), game support personnel (announcers, ushers, ticket agents or takers, concessionaires, special security).
22. Report on LINE 22 (CWSP – TOTAL COST) 100% of the cost of College Work-Study Program.
23. Report on LINE 23 (ATHLETIC SCHOLARSHIPS) all expenditures related to in-state tuition and fees, books, housing (state and non-state owned), and food service (state and non-state owned) for athletes on athletic scholarship. Do not include expenditures financed with other grants-in-aid, e.g., Pell. A.C.A. 6-82-103 provides that the out-of-state portion of any full tuition scholarship for any full-time student may be waived by the institution's Board of Trustees and not considered as an expenditure by any regulation of the Arkansas Higher Education Coordinating Board.
24. Report on LINE 24 (RECRUITING) all expenditures associated with transportation,

lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Includes value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.

25. Report on LINE 25 (TEAM TRAVEL) all air and ground travel, lodging, meals and incidentals for competition related to preseason, regular season and postseason. Amounts incurred for food and lodging for housing the team before a home game also included. Includes value of use of the institution's own vehicles or airplanes as well as in-kind value of donor-provided transportation. (The athletic department must be charged at the same rate as other departments for use of the institutional motor pool.)
26. Report on LINE 26 (SPORTS EQUIPMENT, UNIFORMS, SUPPLIES) items that are provided to the teams only. Equipment amounts are those expended from current or operating funds.
27. Report on LINE 27 (CONCESSIONS/PROGRAMS) all expenditures for concessions and programs. This category should be reported under sport specific categories.
28. Report on LINE 28 (GAME EXPENSES) all game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance and other game-day contractual services.
29. Report on LINE 29 (GAME GUARANTEES) game guarantees and all costs associated with game guarantees.
30. Report on LINE 30 (FUNDRAISING, MARKETING, PROMOTIONS) all costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.
31. Report on LINE 31 (SPORTS CAMPS EXPENSES) all expenses paid by the athletics department from hosting sports camps and clinics.
32. Report on LINE 32 (DIRECT FACILITIES, MAINTENANCE, RENTALS) all direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance.
33. Report on LINE 33 (DEBT SERVICE) all expenditures for mandatory debt service for all athletic facilities.
34. Report on LINE 34 (SPIRIT GROUPS) all expenditures incurred by the athletic department in support for spirit groups including cheerleaders, mascots, dancers, etc. These expenditures should be reported as non-program specific.
35. Report on LINE 35 (MEDICAL EXPENSES AND MEDICAL INSURANCE) all medical expenses and medical insurance premiums for student-athletes.

36. Report on LINE 36 (MEMBERSHIPS AND DUES) all memberships, conference and association dues.
37. Report on LINE 37 (OTHER OPERATING EXPENDITURES) all other operating expenses include printing and duplicating, subscriptions, business insurance, telephone, postage, operating and equipment leases, non-team travel and any other operating expense not reported elsewhere.
38. Report on LINES 38-40 (TRANSFERS TO OTHER ACCOUNTS) the amount of athletic-generated revenues or athletic reserves that are contributed back to institution for other institutional initiatives outside of athletics.
39. Report on LINE 41 the sum of LINES 18 and 20-40 in each column.

TRANSMITTAL INSTRUCTIONS

Email the completed Series 21-1 Excel file no later than **September 15, 2023** to Sarah Rogers at Sarah.Rogers@adhe.edu.