DEFINITIONS AND INSTRUCTIONS
FOR COMPLETING DHE FORM 21-2

CERTIFICATION OF BUDGETED ATHLETIC REVENUES AND EXPENDITURES

INTERCOLLEGIATE ATHLETIC –Includes all revenues, expenditures and transfers related to the operation of all men's and women's intercollegiate sports programs.

GENERAL INSTRUCTIONS

- Budget all amounts to the nearest dollar.
- Budget all expenditures related to intercollegiate athletics that will be paid by an institutionally held fund.
- Total Expenditures for Athletics should equal Total Revenue for Athletics unless there is excess athletic revenue budgeted for that year.
- Form 21-2 must be certified by the Chairman of the Board of Trustees and supported by a copy of the board resolution approving the athletic budget and any student athletic fees to be assessed, **as well as a copy of a student's billing statement reflecting the designated athletic fee.**
- Current Year means the year for which the form is being completed.

INSTRUCTIONS FOR COMPLETION OF FORM 21-2

LINE #

1. Report on **LINE 1 (ATHLETIC GENERATED REVENUE)** all income related to athletic ticket sales and admissions; NCAA/Conference Distributions; game guarantees; broadcast TV, radio, internet rights; program sales, game concessions, novelties, and parking; royalties, licensing, advertisements and sponsorships.

2. Report on **LINE 2 (CONTRIBUTIONS)** monies from individuals, corporations, associations, foundations, clubs or other organizations which are received by institutionally held accounts.

3. Report on **LINE 3 (STUDENT ATHLETIC FEES)** those board-sanctioned mandatory fees specifically assessed to students to support the operations of intercollegiate athletics

4. Report on **LINE 4 (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 for the operations of intercollegiate athletics.

5. Report on **LINE 5 (TRANSFERS FOR WOMEN'S ATHLETIC SPORTS PROGRAMS)** any transfer from the current year for women's athletic sports programs that exceeds the maximum allowable transfer from E&G funds.

6. Report on **LINE 6 (OTHER AUXILIARY PROFITS)** any transfer from the current year other auxiliary accounts. **The total transfer cannot exceed the net profit of all other auxiliary accounts for the current year.**

7. Report on **LINE 7 (TRANSFER 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 Division of Higher Education (A.C.A. 6-62-803).

8. Report on **LINE 8 (OTHER INCOME)** all income from sources not listed on previous lines including, but not limited to, the federal portion of the college work study program, interest on pre-season ticket sales, athletic camps, etc.

9. Report on **LINE 9 (TOTAL REVENUES)** the sum of Lines 1-6.

10. Report on **LINE 10 (SALARIES, FINGE BENEFITS, EXTRA HELP)** the gross salaries of the athletic staff, the wages paid to temporary employees, and any corresponding staff benefits. **See instructions of Form 21-1 for definitions of salaries, staff benefits, and extra help.**

11. Report on **LINE 11 (ATHLETIC SCHOLARSHIPS)** expenditures related to tuition and fees, books, housing (state and non-state owned), and food service (state and non-state owned) for in-state and out-of-state athletes on scholarship. Do not include expenditures financed with other grants-in-aid, e.g., Pell grant. 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.

12. Report on **LINE 12 (TRAVEL AND RECRUITMENT)** all expenditures for intercollegiate athletic travel including, but not limited to, individual and team travel, meals, lodging and use of motor pool vehicles. Also report expenditures for intercollegiate athletic recruitment including transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such**. (The athletic department must be charged at the same rate as other departments for use of the institutional motor pool).**

13. Report on **LINE 13 (GAME EXPENSES)** all expenses for game guarantees and all costs associated with game guarantees; all expenses for concessions and programs; 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.

14. Report on **LINE 14 (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. **Pursuant to A.C.A. 6-62-807 the facilities allocation is to be reported using actual costs or a proration of actual costs based on athletic usage.**

15. Report on **LINE 15 (DEBT SERVICE)** all expenditures for mandatory debt service for all athletic facilities.

16. Report on **LINE 16 (OTHER EXPENSES)** all expenditures not listed on previous lines including, but not limited to, 100% of the cost for the athletic portion of the college work study program, all costs associated with equipment, uniforms and supplies that are provided to the teams only and all medical expenses and medical insurance premiums for student athletes, expenses incurred by the athletic department in support for spirit groups, cheerleaders, mascots, dancers, etc. including travel, uniforms, camp expenses, and supplies for cheerleaders and pep squad. Include expenses related to memberships, conference and association dues. Include any expenses associated with sports camps and clinics. Include all costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such. Also, include any other miscellaneous expenses which do not appropriately fit in any of the above categories.

17. Report on **LINE 17 (TOTAL EXPENDITURES)** the sum of LINES 10-16.