

Total Revenues

Note: Instructions in this user's guide address men's, women's, and coed teams. Please apply the information as appropriate for your school. For example, if you have women's teams only, follow the instructions that apply to women's teams and ignore the instructions that apply to men's teams and coed teams.

Total Revenues

Information you need to complete this screen:

- **Revenues** are revenues attributable to intercollegiate athletic activities. This includes revenues from appearance guarantees and options, an athletic conference, tournament or bowl games, concessions, contributions from alumni and others, institutional support, program advertising and sales, radio and television, royalties, signage and other sponsorships, sports camps, state or other government support, student activity fees, ticket and luxury box sales, and any other revenues attributable to intercollegiate athletic activities.
- Revenues include more than earned income (such as gate receipts). The basis for determining whether revenue should be included is simply whether the item was attributable to the institution's intercollegiate athletic activities.
- Total annual revenues means gross revenues.
- When reporting revenues from institutional support include budgeted dollars that were not spent *only* if those dollars remained in the athletic department's or team's budget at the end of the year. For example, if a sport is budgeted \$20,000 for the year, and at the end of the year the sport has only spent \$11,000, there is a \$9,000 surplus. If the \$9,000 remained in the athletics department's or team's budget, you should include the \$9,000 in your reported revenues. If, however, the \$9,000 was taken out of the athletics department's or team's budget, do not include the \$9,000 in your reported revenues.
- Your grand total reported revenues must cover your grand total reported expenses. If your initial calculations indicate that your total revenues do not cover your total expenses, you may find it helpful to work backwards. How were the bills paid? The funds used to pay them should be included in your revenues.
- Include:
 - Revenues derived from fund-raising activities.
 - Actual amounts earned or received, not pledged, budgeted, or estimated amounts.
 - Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) who serve a specific team. Prorate these expenses by team if the individual serves more than one team. If the individual serves all teams, please put the athletics aid in the Not Allocated field.
 - Institutional support used to pay for team expenses.
- Do not include:
 - Capital assets and related debts (money specifically identified to pay for capital assets).
 - Money for indirect facilities.
- When reporting revenues for the EADA survey, it is important to remember that this is not an accounting report. It collects data about revenues and expenses that are similar to data from an income and expenses statement. Therefore, revenue must always equal or exceed expenses, showing that the institution is supporting the teams. For the purposes of EADA reporting, revenue is any money used to pay for team expenses. If money is earned in previous years and used to pay for expenses in the current year, then that is revenue both for the year that it was earned and the year that it was used.

- The Not Allocated by Gender/Sports category should include revenues not attributable to a particular sport or sports. Those revenues include, but are not limited to, alumni contributions to the athletic department not targeted to a particular sport or sports, investment interest income, student activity fees, and the athletics director's salary. Money budgeted for a team for which there were no participants should also be included under "Not Allocated by Gender/Sport." Money allocated to the athletic department to pay for team expenses is team revenue and should not be included in the Not Allocated by Gender/Sport category.
- To assist you with calculating the Team Revenues and the Not Allocated by Gender/Sport Revenues, utilize the Worksheets available on the Log In screen and also under Help on the menu bar once you have logged in.

Screen instruction:

Enter revenues derived by the institution according to the categories listed on the screen, as appropriate.

Directions:

1. Enter revenues attributable to each men's team listed on the screen.
2. Enter revenues attributable to each women's team listed on the screen.
3. Enter revenues attributable to each coed team listed on the screen.
4. Enter revenues not allocated by a particular gender/sport.
5. Click on the **Save** button at the bottom of the screen to record your data.

Note that the system will automatically calculate the data for all other categories on this screen.

Total Revenues Worksheet

To assist you with calculating the Total Revenues by team, utilize the **Total Revenues Worksheet** available on the Log In screen and also under Help on the menu bar once you have logged in. Below is an image of the worksheet; however, the Excel Worksheet accessible from the website has formulas embedded in the table that will help you to correctly calculate your Total Revenues by team.

For the purposes of EADA, Revenues are any funds used to pay for team expenses. These funds can be earned revenue or institutional support. Earned revenue is derived from various sources such as: appearance guarantees and options, athletic conferences, tournaments or bowl games, concessions, contributions from alumni and others, program advertising and sales, radio and television, royalties, signage and other sponsorships, sports camps and all other earned revenue attributable to team actives (e.g., fundraising activities). Revenues should also include institutional, state or other government support that is used to pay for coaches' salaries, bonuses and benefits, athletically related student aid, recruiting expenses, operating (game-day) expenses, supplies, and any other revenue attributable to team actives (e.g., student activity fees used to pay for team expenses).

To complete this worksheet, enter the amount of revenue in each appropriate row, per team. The worksheet will sum the amounts by team.

Team			
Appearance guarantees and options			
Athletic conference			
Tournament or bowl games			
Concessions			
Contributions from alumni and others			
Program advertising and sales			
Radio and television			
Royalties			
Signage and other sponsorships			
Sports camps			
Ticket and luxury box sales			
Any other earned revenue attributable to team activities (e.g., fundraising activities)			
<i>Team Earned Revenue Subtotal</i>	\$ -	\$ -	\$ -
Funds to pay for Coaches' and team staff's salaries, bonuses and benefits			
Funds to pay for Athletically Related Student Aid			
Funds to pay for Recruiting Expenses			
Funds to pay for Operating Expenses			
Funds to pay for Supplies			
Funds to pay for any other revenue attributable to team activities (such as Student Activity Fees allocated to this team)			
<i>Team Institutional, state or government Support Subtotal</i>	\$ -	\$ -	\$ -
<i>Team Total</i>	\$ -	\$ -	\$ -

Revenues Not Allocated by Gender/Sport Worksheet

To assist you with calculating the Revenues Not Allocated by Gender/Sport, utilize the **Revenues Not Allocated by Gender/Sport Worksheet** available on the Log In screen and also under Help on the menu bar once you have logged in. Below is an image of the worksheet; however, the Excel Worksheet accessible from the website has formulas embedded in the table that will help you to correctly calculate your Revenues Not Allocated by Gender/Sport.

Revenues Not Allocated by Gender/Sport: *include revenues not attributable to a particular sport or sports*. These funds can be earned revenue or institutional support. Earned revenue is derived from various sources such as: alumni contributions to the athletic department not targeted to a particular sport or sports, investment interest income, athletic conference money, radio and advertising sales, royalties, signage or other sponsorships, and any other earned revenue not attributable to a team (e.g., fundraising activities). Revenues should also include institutional, state or other government support that is used to pay for athletic director's, assistant athletic director's, department support staff, and trainers salaries, bonuses and benefits, general administrative overhead, conference and NCAA dues, costs for teams for which there were no participants (e.g., start-up or discontinued teams).

To complete this worksheet, enter the amount of revenue in each appropriate row. The worksheet will sum the amounts.

Revenue	Amount
Contributions from alumni and others	
Investment interest income	
Athletic Conference	
Radio advertising and sales	
Royalties	
Signage or other sponsorships	
Any other earned revenue not attributable to a team (e.g., fundraising activities)	
Funds to pay Athletic Director's salary, bonuses & benefits	
Funds to pay Assistant Athletic Directors' salaries, bonuses & benefits	
Funds to pay salary, bonuses & benefits for the athletic department support staff	
Funds to pay trainers' salaries, bonuses & benefits	
Funds to pay general administrative overhead	
Funds to pay conference and NCAA dues	
Funds to pay costs for teams for which there were no participants, start-up or discontinued teams	
Not Allocated by Gender/Sport Total	\$ -