

Operating (Game-Day) Expenses by Team/per Participant

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.

Information you need to complete this screen:

- **Operating (Game-Day) expenses** are *all expenses an institution incurs attributable to home, away, and neutral-site intercollegiate athletic contests (commonly known as "game-day expenses") for*
 - (A) *Lodging, meals, transportation, uniforms, and equipment **for** coaches, team members, support staff (including, but not limited to team managers and trainers), and others; and*
 - (B) *Officials.*
- The Operating (Game-Day) Expenses category is a **subset** of the Total Expenses category. This means that the dollar amount you enter for Operating (Game-Day) Expenses should also be included on the Total Expenses screen.
- The original source of the funds used to pay operating expenses (e.g., fund-raising organizations) does not exempt the institution from reporting those expenses. If the funds are expended by the institution for one of the purposes listed in the statute, the expenses must be reported regardless of where the funds came from.
- Include:
 - Expenses incurred by a team during an entire year, not just those incurred during the sports season of a team (e.g., expenses for tournaments and bowl games).
 - Institutional expenditures only. Do not include expenses funded by outside entities that are unaffiliated with your institution, unless those funds are reimbursed by the institution.
- Do not include:
 - Categories of expenses that are not specifically listed in the above definition (e.g., game security).
 - Capital expenses and appearance fees or guarantees paid to visiting teams.
 - Facility rental, stadium/arena staff or other expenses not specifically listed above.
 - Expenses not attributable to a particular sport, such as general and administrative overhead. Those expenses must only be included on the Total Expenses screen in the Not Allocated by Gender/Sport field.
 - Practice equipment
- If you have a sport for which the women's team and the men's team have a combined budget report operating expenses for each team in a manner proportionate to the number of participants, unless you can separate out each team's expenses or unless each team used half the budget. Use the Operating (Game-Day) Expenses Worksheet B to help calculate

the proportionate amount for each team.

- If you offer a team that did not compete during the reporting period, return to the Sport Selection screen and remove the team. When changes are made to the Sport Selection screen, all screens must be re-saved. Expenses attributable to a team with no games should be included in the Not Allocated by Gender/Sport field on the Total Expenses Screen.
- To assist you with calculating the operating (game-day) expenses, utilize the Worksheets available on the Log In screen and also under Help on the menu bar once you have logged in.

Screen instruction:

Operating expenses are all expenses an institution incurs attributable to home, away, and neutral-site intercollegiate athletic contests (commonly known as “game-day expenses”), for (A) Lodging, meals, transportation, uniforms, and equipment for coaches, team members, support staff (including, but not limited to team managers and trainers), and others; and (B) Officials.

For a sport with a men’s team and a women’s team that have a combined budget, click here for special instructions.

Report actual numbers, not budgeted or estimated numbers. Please do not round beyond the next dollar.

Directions:

1. Enter the operating expenses for each men’s team that is listed on the screen.
2. Enter the operating expenses for each women’s team that is listed on the screen.
3. Enter the operating expenses for each coed team that is listed on the screen.
4. 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.

Operating (Game-Day) Expenses Worksheet A

To assist you with calculating the operating (game-day) expenses, utilize the **Game-Day Expenses Worksheet A** 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 operating (game-day) expenses.

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

| Team | | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Lodging | | | | | | |
| Meals | | | | | | |
| Transportation | | | | | | |
| Uniforms | | | | | | |
| Equipment | | | | | | |
| Officials | | | | | | |
| Team Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

If you have a men’s and women’s team with a combined budget, you may find the Prorating Worksheet helpful in calculating the operating (game-day) expenses on a per participant basis.

Operating (Game-Day) Expenses Worksheet B (Prorating)

Use this worksheet if the Men’s team and the Women’s team for the same sport have a combined budget that you cannot break out for reporting purposes. Please prorate Operating (Game-Day) Expenses by the number of participants on the Men’s team and on the Women’s team.

To complete this worksheet, enter the total combined operating expenses and the number of men’s team and women’s team participants. The worksheet will calculate the Operating (Game-Day) Expenses per participant and the prorated operating expenses for the men’s team and women’s team.

Please use these prorated operating expenses when calculating the Total Expenses and Total Revenues. 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 average salaries.

| Team | Example Team | | |
|---|---------------------|--|--|
| Total Operating Expenses - Men’s and Women’s Teams Combined | \$ 15,000 | | |
| Participants on Men’s Teams | 5 | | |
| Participants on Women’s Teams | 10 | | |
| Operating Expenses per Participant | \$ 1,000 | | |
| Prorated Operating Expenses By Team Men’s Teams | \$ 5,000 | | |
| Prorated Operating Expenses By Team Women’s Teams | \$ 10,000 | | |