SESSION TOPICS

• Host Reporting System
• Budget Types
• Concessions / Alcohol Sales
• Taxes
• Facility Fees
• Reporting / Reimbursements / Audits
• Budget Q&As
### SUMMARY CALCULATION SUPPLEMENT

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
<th>Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### Subcategories

- **Promotion**
  - Media: $0.00
  - Pregame, Halftime and Postgame: $0.00
- **Facility**
  - Meetings: $0.00
- **Personnel**
  - Luncheons and Banquets: $0.00
  - Participant Refreshments: $0.00
- **Entertainment**
  - Other: $0.00
- **Equipment**
  - Officiating Expenses: $0.00

LOC pays school honorarium? ✅

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**NCAA Site Selection Process**
BUDGET TYPES

- Standard
- Stipend
- Equity

- Other Considerations:
  - Guarantees
  - Honorariums
CONCESSIONS / ALCOHOL SALES

• Requirements to sell alcohol
  • Division I / National Collegiate only
  • Existing capabilities
  • Insurance / indemnity agreement

• Alcohol sales → concession sales

• Per cap on ticket sold

• Bid evaluation
TAXES

• NCAA – Federally recognized not-for-profit

• Taxes on admissions

• Taxes on goods and services
  • State
  • County
  • City
  • Other local
FACILITY FEES

• Facility fees
  • For debt service or operating expenses?
  • Enforced by local law or statute
  • Per session or per ticket
REPORTING / REIMBURSEMENTS / AUDITS

• Submission of actual expenses with support
  • Due within 60 days

• Reviewed by NCAA staff
  • Once approved, payment sent within a week

• All subject to audit
Q & A

• Questions?
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