basketball, women's basketball, all other men's sports combined, and all other women's sports combined [with respect to the institution's] intercollegiate athletics activities." The revenues and expenses to be calculated for this purpose are set forth in section 487(a)(18)(B) (i) and (ii) (20 U.S.C. 1094(a)(18)(B) (i) and (ii)). The Department's regulations implementing these statutory requirements are in 34 CFR 668.14 (d) and (e) (59 FR 22427-22428, published April 29, 1994). The specific definition of "operating expenses" in the EADA precludes using the definition of "expenses" in section 487 and the Department's regulations. However, the Secretary will consider the extent to which the definition of "revenue" in these provisions should be used in deciding what should be included in "total annual revenues" under the EADA.

The Secretary requests comments on whether the EADA regulations should adopt a definition of "total annual revenues" that is different from the definition of "revenue" in § 668.14, and, if so, what specific sources of income should or should not be included in 'total annual revenues.'

11. Coaches' and assistant coaches' salaries.

The report must include—for the immediately preceding academic year the average annual institutional salary of the head coaches of men's teams, across all offered sports, and the average annual institutional salary of the head coaches of women's teams, across all offered sports. If a head coach had responsibilities for more than one team and the institution does not allocate that coach's salary by team, the EADA states that the institution should divide the salary by the number of teams for which the coach had responsibility and allocate the salary among the teams on a basis consistent with the coach's responsibilities for the different teams. The report must also include the average annual institutional salary of the assistant coaches of men's teams, across all offered sports, and the average annual institutional salary of the assistant coaches of women's teams, across all offered sports. (Proposed § 668.48(b) (7) and (8))

The Secretary interprets "across all offered sports" to mean a single average for all men's sports in the aggregate and a single average for all women's sports in the aggregate.

The Secretary requests comments on what types of compensation should be included in a coach's or assistant coach's "salary" to provide an accurate picture of relative compensation. For

example, should "salary" include bonuses or other monetary benefits?

The Secretary also requests comments on the determination of an average annual institutional salary if unpaid volunteers serve as head coaches or assistant coaches. Consistent with the provisions in the EADA that volunteers serving as part-time or full-time coaches or assistant coaches should be counted as such, the Secretary believes that their salaries (or lack thereof) should be reflected in the average annual institutional salaries calculated by the IHE. The Secretary believes that unpaid volunteer coaches and assistant coaches could be included in these computations with a designated salary of zero dollars. However, the Secretary requests comments as to whether the report should instead simply include the number of unpaid volunteers who served as coaches and assistant coaches without including them in the computation of average annual institutional salaries.

Because the EADA states that an IHE "should" allocate a coach's salary if he or she coaches more than one team, the Secretary believes that the statute requires that an IHE shall do the allocation, and the proposed regulations so provide.

12. General issues.

The Secretary believes that coeducational teams should be reflected in the IHE's report, and requests comments on how this could be done most accurately and with minimal burden, particularly under the EADA provisions that ask for information separately for "men's and women's teams." For example, the salary for a head coach of a coeducational team could be prorated according to how many members of the team are male and

how many are female.

Some expenses, revenues, and salaries may be attributable to more than one activity. In general, the Secretary believes that an IHE should prorate these figures in a reasonable manner and to indicate in the report how the figures were calculated, so that students, potential students, and the public will understand the basis for the calculations. If a faculty or staff member also coaches, the IHE should make a reasonable determination of how much of the professor's salary is attributable to his or her coaching duties. If a women's team and a men's team share transportation to competitions held at the same site, the transportation expense should be prorated according to the relative number of female and male athletes who share the transportation. Are there other situations where proration would be necessary to develop

the information required by the EADA? What guidance should the Secretary offer to assist schools in making the prorations in a consistent manner that allows for comparisons among schools? What burdens would be imposed on IHEs in prorating expenses, revenues, or salaries?

In calculating and reporting expenses, revenues, and salaries, the Secretary interprets the EADA to require IHEs to use actual amounts expended or earned during the immediately preceding academic year, not budgeted or estimated amounts. The Secretary requests comments on any burdens that would be imposed on schools in meeting an October 1 deadline and in using actual data.

The EADA requires that the information in the annual report be for the immediately preceding academic year. How can this requirement be made to work for an IHE whose fiscal year is not the same as its academic year?

As noted above, certain definitions in 34 CFR Part 668, the Student Assistance General Provisions (SAGP), could apply to these regulations. The SAGP also contains other regulations that are pertinent to the EADA, including recordkeeping requirements in § 668.23 and the enforcement and appeal provisions in Subparts G and H of Part 668. Under section 443 of the General Education Provisions Act (20 U.S.C. 1232f), as amended by the IASA, records under the EADA generally will have to be maintained by an IHE for three years.

Under the Student Right-to-Know Act (20 U.S.C. 1092(a)(5)), the Secretary is required to permit an IHE that is a member of an athletic association or athletic conference that has voluntarily published data, or has agreed to publish data, that the Secretary considers substantially comparable to the information required under the Act, to use that data to satisfy the requirements of the Act. The Secretary requests comment on whether a similar provision should be included in the EADA regulations.

13. Format for the report.

The Secretary believes that the information in IHEs' reports under the EADA should be as consistent as possible to assist students, potential students, and the public understand and use that information. The Secretary is also aware that differences exist among intercollegiate athletic programs. Given these factors, the Department is considering development of an optional model format that IHEs could use for the annual report required by the EADA. Such a format would be based on and developed in consultation with athletic