

School Info

We agree to release the institution's data to the conference: Yes

Institutional Contacts:

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Audit Firm: CliftonLarsonAllen LLP	AUP Report Issuance Date: 01/10/2023

Classification & Conference:

NCAA Primary Division: I-FCS
Athletic Conference: Big Sky Conference

Sports Sponsorship:

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Acrobatics and Tumbling			
Baseball			
Basketball	x	x	
Beach Volleyball			
Bowling			
Cross Country	x	x	
Equestrian			
Fencing			
Field Hockey			
Football	x		
Golf	x	x	
Gymnastics			
Ice Hockey			
Lacrosse			
Rifle			
Rowing			
Rugby			

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Skiing			
Soccer		x	
Softball			
Swimming and Diving		x	
Tennis	x	x	
Track, Indoor	x	x	
Track, Outdoor	x	x	
Triathlon			
Volleyball		x	
Water Polo			
Wrestling			
Others			
Totals	7	9	0

Revenue/Expense Summary

ID	Item	Amount	Definition
<i>Revenues</i>			
1	Ticket Sales	\$400,758	<p>Input revenue received for sales of admissions to athletic events. This may include:</p> <ul style="list-style-type: none"> • Public and faculty sales. • Student sales • Shipping and Handling fees. <p>Please report amounts paid in excess of ticket's face value to obtain preferential seating or priority in Category 8 (Contributions).</p>
2	Direct State or Other Government Support	\$0	<p>Input state, municipal, federal and other appropriations made in support of athletics.</p> <p>This amount includes funding specifically earmarked for the athletics department by government agencies for which the institution cannot reallocate.</p> <p>This amount also includes state funded employee benefits. Corresponding expenses should be reported in Categories 22 and 24.</p> <p>Any state or other government support appropriated to the university, for which the university determines the dollar allocation to the athletics department shall be reported in Direct Institutional Support (Category 4).</p>
3	Student Fees	\$1,716,896	<p>Input student fees assessed and restricted for support of intercollegiate athletics.</p>
4	Direct Institutional Support	\$12,101,694	<p>Input direct funds provided by the institution to athletics for the operations of intercollegiate athletics including:</p> <ul style="list-style-type: none"> • Unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition discounts/waivers, transfers) • Federal work study support for student workers employed by athletics. • Endowment unrestricted income, spending policy distributions and other investment income distributed to athletics in the reporting year to support athletic operations. Athletics restricted endowment income for athletics should be reported in Category 17.

ID	Item	Amount	Definition
5	Less - Transfers to Institution	\$0	If the institution allocated funds to athletics as represented in Categories 3-4 and the athletics department provided a transfer of funds back to the institution in the reporting year, report the transfer amount as a negative in this category. The transfer amount may not exceed the total of Categories 3-4. Transfers back to the institution in excess of Categories 3-4 should be reported in Category 50 - excess transfers to institution.
6	Indirect Institutional Support	\$401,216	<p>Input value of costs covered and services provided by the institution to athletics but <u>not charged</u> to athletics including:</p> <ul style="list-style-type: none"> • Administrative services provided by the university to athletics but not charged such as HR, Accounting and IT. • Facilities maintenance. • Security. • Risk Management. • Utilities. <p>Do not include depreciation.</p> <p>Note: This category should equal Category 36. If the institution is paying for debt service, leases, or rental fees for athletic facilities, but not charging to athletics, include those amounts in Category 6A.</p>
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$391,456	<p>Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year provided by the institution to athletics but <u>not charged</u> to athletics.</p> <p>Do not report depreciation.</p> <p>Note: If the institution is paying for all athletic facilities debt service, lease and rental fees and not charging to athletics, this category will equal Category 34. If athletics or other entities are also paying these expenses or the institution is charging directly to athletics, this category will not equal Category 34.</p>
7	Guarantees	\$2,009,866	Input revenue received from participation in away games. This includes payments received due to game cancellations.

ID	Item	Amount	Definition
8	Contributions	\$2,900,865	<p>Input contributions provided <u>and</u> used by athletics in the reporting year including:</p> <ul style="list-style-type: none"> • Amounts received from individuals, corporations, associations, foundations, clubs or other organizations designated for the operations of the athletics program. • Funds contributed by outside contributors for the payment of debt service, lease payments or rental fee expenses for athletic facilities in the reporting year. • Amounts received above face value for tickets. <p>Contributions shall include cash and marketable securities.</p> <p>Do not report:</p> <ul style="list-style-type: none"> • Pledges until funds are provided to athletics for use. • Contributions to be used in other reporting years.
9	In-Kind	\$25,200	<p>Input market value of in-kind contributions in the reporting year including:</p> <ul style="list-style-type: none"> • Dealer provided automobiles. • Equipment. • Services. • Nutritional product. <p>All in-kind contributions that are made as a result of a licensing or sponsorship agreement should be reported in Category 15.</p> <p>Please offset in-kind values in the appropriate expense category.</p>

ID	Item	Amount	Definition
10	Compensation and Benefits provided by a third party	\$405,272	<p>Input all benefits provided by a third party and contractually guaranteed by the institution, but not included on the institution's W-2. These may include:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>The total of this category should equal expense Categories 23 and 25 combined.</p>
11	Media Rights	\$83,183	<p>Input all revenue received for radio, television, internet, digital and e-commerce rights, including the portion of conference distributions related to media rights - if applicable.</p> <p>Consult with your conference offices if you do not have the media rights distribution amount available.</p>
12	NCAA Distributions	\$1,036,303	<p>Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.</p> <p>In some cases, NCAA distributions may be provided by the conference office. Consult with the conference office for the amount if you do not have it available and include in this category.</p>
13	Conference Distributions (Non Media and Non Football Bowl)	\$33,398	<p>Input all revenues received by conference distribution, excluding portions of distribution relating to media rights (reported in Category 11) or NCAA distributions (reported in Category 12).</p> <p>Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.</p>

ID	Item	Amount	Definition
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	<p>Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)</p> <p>Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.</p>
14	Program, Novelty, Parking and Concession Sales	\$36,920	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Game Programs. • Novelties. • Food and Concessions. • Parking. <p>Advertising should be included in Category 15.</p>
15	Royalties, Licensing, Advertisement and Sponsorships	\$563,193	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Sponsorships. • Licensing Agreements. • Advertisement. • Royalties. • In-kind products and services as part of sponsorship agreement. <p>An allocation may be necessary to distinguish revenues generated by athletics versus the university if payments are combined.</p>
16	Sports Camp Revenues	\$58,627	<p>Input amounts received by the athletics department for sports camps and clinics.</p>
17	Athletics Restricted Endowment and Investments Income	\$574,657	<p>Please report <u>spending policy distributions</u> from athletics restricted endowments and <u>investment income used for athletics operations in the reporting year</u>.</p> <p>This category includes only restricted investment and endowment income used for the operations of intercollegiate athletics; institutional allocations of income from unrestricted endowments qualify as ""Direct Institutional Support"" and should be reported in Category 4.</p> <p>Note: Please make sure amounts reported are only up to the amount of expenses covered by the endowment for the reporting year.</p>

ID	Item	Amount	Definition
18	Other Operating Revenue	\$273,721	Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories. If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.
19	Football Bowl Revenues	\$0	Input all amounts received related to participation in a post-season football bowl game, including (Football Only): <ul style="list-style-type: none"> • Expense reimbursements. • Ticket sales.
	Total Operating Revenues	\$23,013,225	Total of Categories 1-19.

Expenses

ID	Item	Amount	Definition
20	Athletic Student Aid	\$5,972,966	<p data-bbox="654 239 1398 310">Input the total dollar amount of athletic student-aid for the reporting year including:</p> <ul data-bbox="654 327 1526 569" style="list-style-type: none"> <li data-bbox="654 327 894 357">• Summer school. <li data-bbox="654 373 1526 445">• Tuition discounts and waivers (unless it is a discount or waiver available to the general student body). <li data-bbox="654 459 1526 531">• Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility). <li data-bbox="654 541 1162 571">• Other expenses related to attendance. <p data-bbox="654 625 1526 919">Note: Division I Grants-in-aid <u>equivalencies</u> are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). <u>Other expenses related to attendance</u> (also known as cost of attendance) <u>should not be included in the grants-in-aid revenue distribution equivalencies</u>. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.</p> <p data-bbox="654 961 1503 1182">Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) should be reported as Expenses Not Related to Specific Teams. It is permissible to report only dollars in the Expenses Not Related to Specific Teams row as long as you have reported non- zero entries for Equivalencies, Number of Students, and Dollars (all 3 required for at least one sport).</p> <p data-bbox="654 1224 1403 1329">Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.</p> <p data-bbox="654 1371 1495 1549">Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.</p>
21	Guarantees	\$133,383	<p data-bbox="654 1570 1515 1675">Input amounts paid to visiting participating institutions, including per diems and/or travel and meal expenses. This includes payments made due to game cancellations.</p>

ID	Item	Amount	Definition
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$3,908,792	<p>Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state. <p>Place any severance payments in Category 26.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$390,272	<p>Input compensation, bonuses and benefits paid to all coaches by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as any non-taxable benefits, including:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>

ID	Item	Amount	Definition
24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$2,882,074	<p>Input compensation, bonuses and benefits paid to all administrative and support staff reportable on the university or related entities (e.g. foundations or booster clubs) W-2 and 1099 forms, as well as any non-taxable benefits, inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Benefits including allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions and earned deferred compensation, including those funded by the state. <p>Staff members responsible for the gender-specific athletics department, but not a specific sport (i.e., director of men's athletics), will have their compensation figures reported as Expenses Not Related to Specific Teams fields. Athletics department staff members who assist both men's and women's teams (sports information director, academic advisor) will be reported as Not Allocated by Gender column.</p>
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$15,000	<p>Input compensation, bonuses and benefits paid to administrative and support staff by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as non-taxable benefits, including:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p>
26	Severance Payments	\$0	<p>Input severance payments and applicable benefits recognized for past coaching and administrative personnel.</p>
27	Recruiting	\$374,265	<p>Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.</p>

ID	Item	Amount	Definition
28	Team Travel	\$2,479,285	<p>Input air and ground travel, lodging, meals and incidentals (including housing costs incurred during school break period) for competition related to preseason, regular season and non-football bowl postseason. Amounts incurred for food and lodging for housing the team before a home game also should be included. Use of the institution's own vehicles or airplanes as well as in-kind value of donor-provided transportation.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
29	Sports Equipment, Uniforms and Supplies	\$675,702	<p>Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
30	Game Expenses	\$717,310	<p>Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
31	Fund Raising, Marketing and Promotion	\$393,811	<p>Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.</p>
32	Sports Camp Expenses	\$24,645	<p>Input all expenses paid by the athletics department, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics. Athletics personnel salaries and benefits should be reported in Categories 22-25.</p>
33	Spirit Groups	\$5,000	<p>Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>

ID	Item	Amount	Definition
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$391,456	<p>Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year regardless of entity paying (athletics, institution or other).</p> <p>Do not report depreciation.</p> <p>Note: If the institution is paying for <u>all</u> debt service, leases, or rental fees for athletic facilities but not charging to athletics, this category should equal Category 6A. If athletics or other entities are paying these expenses or the institution is charging directly to athletics, this category will not equal Category 6A.</p>
35	Direct Overhead and Administrative Expenses	\$41,865	<p>Input overhead and administrative expenses <u>paid by or charged directly to athletics</u> including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees charged by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses.
36	Indirect Institutional Support	\$401,216	<p>Input overhead and administrative expenses <u>NOT paid by or charged directly to athletics</u> including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees <u>not charged</u> by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses. <p>Do not report depreciation.</p> <p>Note: This category should equal Category 6.</p>

ID	Item	Amount	Definition
37	Medical Expenses and Insurance	\$448,086	Input medical expenses and medical insurance premiums for student-athletes.
38	Memberships and Dues	\$79,705	Input memberships, conference and association dues.
39	Student-Athlete Meals (non-travel)	\$142,004	<p>Include meal allowance and food/snacks provided to student-athletes.</p> <p>Note: Meals provided during team travel should be reported in Category 28.</p>
40	Other Operating Expenses	\$2,813,121	<p>Input any operating expenses paid by athletics in the report year which cannot be classified into one of the stated categories, including:</p> <ul style="list-style-type: none"> • Non-team travel (conferences, etc.). • Team banquets and awards. <p>If the figure is greater than 10% of total expenses, please report the top three activities included in this category in the comments section.</p>
41	Football Bowl Expenses	\$0	<p>Input all expenditures related to participation in a post-season football bowl game, including:</p> <ul style="list-style-type: none"> • Team travel, lodging and meal expenses. • Bonuses related to football bowl participation. • Spirit groups. • Uniforms. <p>Note: All post-season football bowl related coaching compensation/ bonuses should be reported in Category 41A, Bowl Expenses – Coaching Compensation/Bonuses.</p>
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	\$0	<p>Input all coaching bonuses related to participation in a post-season football bowl game (Football only).</p> <p>Note: All other post-season football bowl related expenses should be reported in Category 41, Football Bowl Expenses.</p>
	Total Operating Expenses	\$22,289,958	Total of Categories 20-41A.

Revenue/Expense Details

1 Ticket Sales \$400,758 Input revenue received for sales of admissions to athletic events. This may include:

- Public and faculty sales.
- Student sales
- Shipping and Handling fees.

Please report amounts paid in excess of ticket's face value to obtain preferential seating or priority in Category 8 (Contributions).

Revenues by Source	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Ticket Sales	Ticket Sales	Ticket Sales
Basketball	88,842	24,686	
Football	281,726		
Golf	0	0	
Soccer		0	
Swimming and Diving		0	
Tennis	0	0	
Track and Field, X-Country	0	0	
Volleyball		5,268	
Others			
Subtotal All Teams	370,568	29,954	0
Revenue Not Related to Specific Teams			236
Total Revenue	370,568	29,954	236

2 Direct State or Other Government Support \$0 Input state, municipal, federal and other appropriations made in support of athletics.

This amount includes funding specifically earmarked for the athletics department by government agencies for which the institution cannot reallocate.

This amount also includes state funded employee benefits. Corresponding expenses should be reported in Categories 22 and 24.

Any state or other government support appropriated to the university, for which the university determines the dollar allocation to the athletics department shall be reported in Direct Institutional Support (Category 4).

Revenues by Source	Men's Teams Only Direct State or Other Government Support	Women's Teams Only Direct State or Other Government Support	Not Allocated by Gender Direct State or Other Government Support
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

3 Student Fees \$1,716,896 Input student fees assessed and restricted for support of intercollegiate athletics.

Revenues by Source	Men's Teams Only Student Fees	Women's Teams Only Student Fees	Not Allocated by Gender Student Fees
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			1,716,896
Total Revenue	0	0	1,716,896

4 Direct Institutional Support \$12,101,694 Input direct funds provided by the institution to athletics for the operations of intercollegiate athletics including:

- Unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition discounts/waivers, transfers)
- Federal work study support for student workers employed by athletics.
- Endowment unrestricted income, spending policy distributions and other investment income distributed to athletics in the reporting year to support athletic operations. Athletics restricted endowment income for athletics should be reported in Category 17.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Direct Institutional Support	Direct Institutional Support	Direct Institutional Support
Basketball	574,913	524,319	
Football	2,541,341		
Golf	117,915	126,720	
Soccer		228,212	
Swimming and Diving		314,155	
Tennis	126,810	113,827	
Track and Field, X-Country	208,155	288,228	
Volleyball		352,083	
Others			
Subtotal All Teams	3,569,134	1,947,544	0
Revenue Not Related to Specific Teams			6,585,016
Total Revenue	3,569,134	1,947,544	6,585,016

5 Less - Transfers to Institution \$0 If the institution allocated funds to athletics as represented in Categories 3-4 and the athletics department provided a transfer of funds back to the institution in the reporting year, report the transfer amount as a negative in this category. The transfer amount may not exceed the total of Categories 3-4. Transfers back to the institution in excess of Categories 3-4 should be reported in Category 50 - excess transfers to institution.

Revenues by Source	Men's Teams Only Less - Transfers to Institution	Women's Teams Only Less - Transfers to Institution	Not Allocated by Gender Less - Transfers to Institution
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

6 Indirect Institutional Support \$401,216 Input value of costs covered and services provided by the institution to athletics but not charged to athletics including:

- Administrative services provided by the university to athletics but not charged such as HR, Accounting and IT.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.

Do not include depreciation.

Note: This category should equal Category 36. If the institution is paying for debt service, leases, or rental fees for athletic facilities, but not charging to athletics, include those amounts in Category 6A.

Revenues by Source	Men's Teams Only Indirect Institutional Support	Women's Teams Only Indirect Institutional Support	Not Allocated by Gender Indirect Institutional Support
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			401,216
Total Revenue	0	0	401,216

6A Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees \$391,456 Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year provided by the institution to athletics but not charged to athletics.

Do not report depreciation.

Note: If the institution is paying for all athletic facilities debt service, lease and rental fees and not charging to athletics, this category will equal Category 34. If athletics or other entities are also paying these expenses or the institution is charging directly to athletics, this category will not equal Category 34.

Revenues by Source	Men's Teams Only Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	Women's Teams Only Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	Not Allocated by Gender Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			391,456
Total Revenue	0	0	391,456

7 Guarantees \$2,009,866 Input revenue received from participation in away games. This includes payments received due to game cancellations.

Revenues by Source	Men's Teams Only Guarantees	Women's Teams Only Guarantees	Not Allocated by Gender Guarantees
Basketball	75,000	55,000	
Football	1,875,000		
Golf			
Soccer			
Swimming and Diving			
Tennis		240	
Track and Field, X-Country	2,313	2,313	
Volleyball			
Others			
Subtotal All Teams	1,952,313	57,553	0
Revenue Not Related to Specific Teams			
Total Revenue	1,952,313	57,553	0

8 Contributions \$2,900,865 Input contributions **provided and used by athletics** in the reporting year including:

- Amounts received from individuals, corporations, associations, foundations, clubs or other organizations designated for the operations of the athletics program.
- Funds contributed by outside contributors for the payment of debt service, lease payments or rental fee expenses for athletic facilities in the reporting year.
- Amounts received above face value for tickets.

Contributions shall include cash and marketable securities.

Do not report:

- Pledges until funds are provided to athletics for use.
- Contributions to be used in other reporting years.

Revenues by Source	Men's Teams Only Contributions	Women's Teams Only Contributions	Not Allocated by Gender Contributions
Basketball	104,622	105,015	
Football	726,522		
Golf	81,596	89,433	
Soccer		109,260	
Swimming and Diving		110,045	
Tennis	35,069	49,059	
Track and Field, X-Country	120,469	169,354	
Volleyball		66,544	
Others			
Subtotal All Teams	1,068,278	698,710	0
Revenue Not Related to Specific Teams			1,133,877
Total Revenue	1,068,278	698,710	1,133,877

9 In-Kind \$25,200 Input market value of in-kind contributions in the reporting year including:

- Dealer provided automobiles.
- Equipment.
- Services.
- Nutritional product.

All in-kind contributions that are made as a result of a licensing or sponsorship agreement should be reported in Category 15.

Please offset in-kind values in the appropriate expense category.

Revenues by Source	Men's Teams Only In-Kind	Women's Teams Only In-Kind	Not Allocated by Gender In-Kind
Basketball	4,200	4,200	
Football	8,400		
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	12,600	4,200	0
Revenue Not Related to Specific Teams			8,400
Total Revenue	12,600	4,200	8,400

10 Compensation and Benefits \$405,272 Input all benefits provided by a third party and contractually provided by a third party guaranteed by the institution, but not included on the institution's W-2. These may include:

- Car stipend.
- Country club membership.
- Allowances for clothing, housing, entertainment.
- Speaking fees.
- Camps compensation.
- Media income.
- Shoe and apparel income.

The total of this category should equal expense Categories 23 and 25 combined.

Revenues by Source	Men's Teams Only Compensation and Benefits provided by a third party	Women's Teams Only Compensation and Benefits provided by a third party	Not Allocated by Gender Compensation and Benefits provided by a third party
Basketball	20,000	20,500	
Football	322,772		
Golf			
Soccer			
Swimming and Diving		11,500	
Tennis			
Track and Field, X-Country	4,000	4,000	
Volleyball		7,500	
Others			
Subtotal All Teams	346,772	43,500	0
Revenue Not Related to Specific Teams			15,000
Total Revenue	346,772	43,500	15,000

11 Media Rights \$83,183 Input **all** revenue received for radio, television, internet, digital and e-commerce rights, including the portion of conference distributions related to media rights - if applicable.

Consult with your conference offices if you do not have the media rights distribution amount available.

Revenues by Source	Men's Teams Only Media Rights	Women's Teams Only Media Rights	Not Allocated by Gender Media Rights
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			83,183
Total Revenue	0	0	83,183

12 NCAA \$1,036,303 Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.

In some cases, NCAA distributions may be provided by the conference office. Consult with the conference office for the amount if you do not have it available and include in this category.

Revenues by Source	Men's Teams Only NCAA Distributions	Women's Teams Only NCAA Distributions	Not Allocated by Gender NCAA Distributions
Basketball	32,878	34,809	
Football	132,505		
Golf	15,282	19,996	
Soccer		33,508	
Swimming and Diving		26,559	
Tennis	15,363	21,581	
Track and Field, X-Country	48,528	58,162	
Volleyball		29,627	
Others			
Subtotal All Teams	244,556	224,242	0
Revenue Not Related to Specific Teams			567,505
Total Revenue	244,556	224,242	567,505

13 Conference Distributions \$33,398 Input all revenues received by conference distribution, excluding (Non Media and Non Football Bowl) portions of distribution relating to media rights (reported in Category 11) or NCAA distributions (reported in Category 12).

Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.

Revenues by Source	Men's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Women's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Not Allocated by Gender Conference Distributions (Non Media and Non Football Bowl)
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			33,398
Total Revenue	0	0	33,398

13A Conference Distributions of Football Bowl Generated Revenue \$0 Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)

Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.

Revenues by Source	Men's Teams Only Conference Distributions of Football Bowl Generated Revenue	Women's Teams Only Conference Distributions of Football Bowl Generated Revenue	Not Allocated by Gender Conference Distributions of Football Bowl Generated Revenue
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

14 Program, Novelty, Parking and Concession Sales \$36,920 Input revenues from:

- Game Programs.
- Novelties.
- Food and Concessions.
- Parking.

Advertising should be included in Category 15.

Revenues by Source	Men's Teams Only Program, Novelty, Parking and Concession Sales	Women's Teams Only Program, Novelty, Parking and Concession Sales	Not Allocated by Gender Program, Novelty, Parking and Concession Sales
Basketball	5,647	2,417	
Football	28,409		
Golf			
Soccer		176	
Swimming and Diving			
Tennis			
Track and Field, X- Country			
Volleyball		271	
Others			
Subtotal All Teams	34,056	2,864	0
Revenue Not Related to Specific Teams			
Total Revenue	34,056	2,864	0

15 Royalties, Licensing, Advertisement and Sponsorships

\$563,193 Input revenues from:

- Sponsorships.
- Licensing Agreements.
- Advertisement.
- Royalties.
- In-kind products and services as part of sponsorship agreement.

An allocation may be necessary to distinguish revenues generated by athletics versus the university if payments are combined.

Revenues by Source	Men's Teams Only Royalties, Licensing, Advertisement and Sponsorships	Women's Teams Only Royalties, Licensing, Advertisement and Sponsorships	Not Allocated by Gender Royalties, Licensing, Advertisement and Sponsorships
Basketball	13,400		5,000
Football	40,000		
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	53,400	5,000	0
Revenue Not Related to Specific Teams			504,793
Total Revenue	53,400	5,000	504,793

16 Sports Camp Revenues \$58,627 Input amounts received by the athletics department for sports camps and clinics.

Revenues by Source	Men's Teams Only Sports Camp Revenues	Women's Teams Only Sports Camp Revenues	Not Allocated by Gender Sports Camp Revenues
Basketball			
Football	58,627		
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	58,627	0	0
Revenue Not Related to Specific Teams			
Total Revenue	58,627	0	0

17 Athletics Restricted Endowment and Investments Income \$574,657 Please report spending policy distributions from athletics restricted endowments and investment income used for athletics operations in the reporting year.

This category includes only restricted investment and endowment income used for the operations of intercollegiate athletics; institutional allocations of income from unrestricted endowments qualify as ""Direct Institutional Support"" and should be reported in Category 4.

Note: Please make sure amounts reported are only up to the amount of expenses covered by the endowment for the reporting year.

Revenues by Source	Men's Teams Only Athletics Restricted Endowment and Investments Income	Women's Teams Only Athletics Restricted Endowment and Investments Income	Not Allocated by Gender Athletics Restricted Endowment and Investments Income
Basketball	33,314	24,293	
Football	194,355		
Golf	21,232	17,200	
Soccer		57,444	
Swimming and Diving		33,167	
Tennis	7,207	1,014	
Track and Field, X-Country	36,607	41,067	
Volleyball		34,689	
Others			
Subtotal All Teams	292,715	208,874	0
Revenue Not Related to Specific Teams			73,068
Total Revenue	292,715	208,874	73,068

18 Other Operating Revenue \$273,721 Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories.

If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.

Revenues by Source	Men's Teams Only Other Operating Revenue	Women's Teams Only Other Operating Revenue	Not Allocated by Gender Other Operating Revenue
Basketball			
Football	163		
Golf			
Soccer		100	
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	163	100	0
Revenue Not Related to Specific Teams			273,458
Total Revenue	163	100	273,458

19 Football Bowl Revenues \$0 Input all amounts received related to participation in a post-season football bowl game, including (Football Only):

- Expense reimbursements.
- Ticket sales.

Revenues by Source	Men's Teams Only Football Bowl Revenues	Women's Teams Only Football Bowl Revenues	Not Allocated by Gender Football Bowl Revenues
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Total Operating Revenues \$23,013,225 Total of Categories 1-19.

Revenues by Source	Men's Teams Only Total Operating Revenues	Women's Teams Only Total Operating Revenues	Not Allocated by Gender Total Operating Revenues
Basketball	952,816	800,239	
Football	6,209,820		
Golf	236,025	253,349	
Soccer		428,700	
Swimming and Diving		495,426	
Tennis	184,449	185,721	
Track and Field, X-Country	420,072	563,124	
Volleyball		495,982	
Others			
Subtotal All Teams	8,003,182	3,222,541	0
Revenue Not Related to Specific Teams			11,787,502
Total Revenue	8,003,182	3,222,541	11,787,502

20 Athletic Student Aid *Total Dollar Amount* \$5,972,966 Input the total dollar amount of athletic student-aid for the reporting year including:

- Summer school.
- Tuition discounts and waivers (unless it is a discount or waiver available to the general student body).
- Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility).
- Other expenses related to attendance.

Note: Division I Grants-in-aid equivalencies are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). Other expenses related to attendance (also known as cost of attendance) should not be included in the grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.

Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) should be reported as Expenses Not Related to Specific Teams. It is permissible to report only dollars in the Expenses Not Related to Specific Teams row as long as you have reported non- zero entries for Equivalencies, Number of Students, and Dollars (all 3 required for at least one sport).

Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.

Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.

Total Equivalencies Awarded 157.31

Total Students Receiving Aid 289

Male Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Basketball	10.47	0	10.47	13	424,334
Football	53.63	5.72	59.35	99	2,246,354
Golf	3.94	0	3.94	8	152,663
Tennis	4.44	0	4.44	8	163,285
Track and Field, X-Country	12	0	12	24	432,529
Expenses Not Related to Specific Teams					
Totals	84.48	5.72	90.2	152	3,419,165

Female Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Basketball	10.17	0.24	10.41	15	381,133
Golf	4.57	0	4.57	6	178,543
Soccer	10.81	0	10.81	28	385,919
Swimming and Diving	10.65	0	10.65	30	364,843
Tennis	5.05	0	5.05	7	196,511
Track and Field, X-Country	16.66	0	16.66	33	649,701
Volleyball	8.96	0	8.96	12	284,163
Expenses Not Related to Specific Teams					
Totals	66.87	0.24	67.11	131	2,440,813

Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Expenses Not Related to Specific Teams				6	112,988
Totals	0	0	0	6	112,988

21 Guarantees \$133,383 Input amounts paid to visiting participating institutions, including per diems and/or travel and meal expenses. This includes payments made due to game cancellations.

Expenses by Object of Expenditure	Men's Teams Only Guarantees	Women's Teams Only Guarantees	Not Allocated by Gender Guarantees
Basketball	4,274		
Football	80,000		
Golf	11,780	23,245	
Soccer			
Swimming and Diving			
Tennis		1,270	
Track and Field, X-Country	3,047	3,047	
Volleyball		6,720	
Others			
Subtotal All Teams	99,101	34,282	0
Expenses Not Related to Specific Teams			
Total Expenses	99,101	34,282	0

22 Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities \$3,908,792 Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

23 Coaching Salaries, Benefits and Bonuses paid by a Third Party \$390,272 Input compensation, bonuses and benefits paid to all coaches by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as any non-taxable benefits, including:

- Car stipend.
- Country club membership.
- Allowances for clothing, housing, entertainment.
- Speaking fees.
- Camps compensation.
- Media income.
- Shoe and apparel income.

Expense Category 23 and 25 should equal Category 10.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Men's Teams Coaching Expenses

Sport	Men's Teams Head Coaches				Men's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Basketball	1	1	189,249	20,000	3	3	242,304	0
Football	1	1	391,823	317,500	10	10	1,480,933	5,272

Sport	Men's Teams Head Coaches				Men's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Golf	1	1	63,366	0	0	0	0	0
Tennis	1	1	57,962	0	0	0	0	0
Track and Field, X-Country	1	0.5	50,920	4,000	3	1.5	77,301	0
Subtotal All Teams	5	4.5	753,320	341,500	16	14.5	1,800,538	5,272
Expenses Not Related to Specific Teams								
Total Expenses			753,320	341,500			1,800,538	5,272

Women's Teams Coaching Expenses

Sport	Women's Teams Head Coaches				Women's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Basketball	1	1	285,138	18,000	3	3	193,282	2,500
Golf	1	1	60,821	0	0	0	0	0
Soccer	1	1	75,484	0	2	1.25	72,016	0
Swimming and Diving	1	1	97,632	11,500	2	2	98,896	0
Tennis	1	1	55,674	0	0	0	0	0
Track and Field, X-Country	1	0.5	52,162	4,000	3	1.5	77,301	0
Volleyball	1	1	137,065	7,500	3	3	149,463	0

Sport	Women's Teams Head Coaches				Women's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Subtotal All Teams	7	6.5	763,976	41,000	13	10.75	590,958	2,500
Expenses Not Related to Specific Teams								
Total Expenses			763,976	41,000			590,958	2,500

24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$2,882,074	<p>Input compensation, bonuses and benefits paid to all administrative and support staff reportable on the university or related entities (e.g. foundations or booster clubs) W-2 and 1099 forms, as well as any non-taxable benefits, inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Benefits including allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions and earned deferred compensation, including those funded by the state. <p>Staff members responsible for the gender-specific athletics department, but not a specific sport (i.e., director of men's athletics), will have their compensation figures reported as Expenses Not Related to Specific Teams fields. Athletics department staff members who assist both men's and women's teams (sports information director, academic advisor) will be reported as Not Allocated by Gender column.</p>
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$15,000	<p>Input compensation, bonuses and benefits paid to administrative and support staff by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as non-taxable benefits, including:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p>

Expenses by Object of Expenditure	Men's Teams Only		Women's Teams Only		Not Allocated by Gender	
	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party
Basketball	7,181	0	4,514	0		
Football	84,302	0				
Golf	0	0	3,388	0		
Soccer			6,879	0		
Swimming and Diving			0	0		
Tennis	12,164	0	12,164	0		
Track and Field, X-Country	0	0	0	0		
Volleyball			6,509	0		
Others						
Subtotal All Teams	103,647	0	33,454	0	0	0
Expenses Not Related to Specific Teams					2,744,973	15,000
Total Expenses	103,647	0	33,454	0	2,744,973	15,000

26 Severance Payments \$0 Input severance payments and applicable benefits recognized for past coaching and administrative personnel.

Expenses by Object of Expenditure	Men's Teams Only Severance Payments	Women's Teams Only Severance Payments	Not Allocated by Gender Severance Payments
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

27 Recruiting \$374,265 Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Recruiting	Recruiting	Recruiting
Basketball	65,113	70,781	
Football	129,235		
Golf	6,132	5,499	
Soccer		26,300	
Swimming and Diving		17,088	
Tennis	0	0	
Track and Field, X-Country	5,601	8,839	
Volleyball		39,677	
Others			
Subtotal All Teams	206,081	168,184	0
Expenses Not Related to Specific Teams			
Total Expenses	206,081	168,184	0

28 Team \$2,479,285 Input air and ground travel, lodging, meals and incidentals (including housing costs
 Trave incurred during school break period) for competition related to preseason, regular season
 1 and non-football bowl postseason. Amounts incurred for food and lodging for housing
 the team before a home game also should be included. Use of the institution's own
 vehicles or airplanes as well as in-kind value of donor-provided transportation.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Team Travel	Team Travel	Team Travel
Basketball	281,198	291,942	
Football	831,235		
Golf	56,983	109,425	
Soccer		197,769	
Swimming and Diving		146,373	
Tennis	124,250	39,681	
Track and Field, X-Country	149,472	149,934	
Volleyball		101,023	
Others			
Subtotal All Teams	1,443,138	1,036,147	0
Expenses Not Related to Specific Teams			
Total Expenses	1,443,138	1,036,147	0

29 Sports Equipment, Uniforms and Supplies \$675,702 Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Sports Equipment, Uniforms and Supplies	Women's Teams Only Sports Equipment, Uniforms and Supplies	Not Allocated by Gender Sports Equipment, Uniforms and Supplies
Basketball	34,809	46,678	
Football	259,299		
Golf	18,287	21,476	
Soccer		30,926	
Swimming and Diving		18,596	
Tennis	19,890	24,755	
Track and Field, X-Country	17,203	17,162	
Volleyball		23,314	
Others			
Subtotal All Teams	349,488	182,907	0
Expenses Not Related to Specific Teams			143,307
Total Expenses	349,488	182,907	143,307

30 Game Expense s \$717,310 Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Game Expenses	Women's Teams Only Game Expenses	Not Allocated by Gender Game Expenses
Basketball	209,657	155,801	
Football	231,703		
Golf	600	500	
Soccer		36,455	
Swimming and Diving		2,960	
Tennis	1,000	3,036	
Track and Field, X-Country	2,741	2,741	
Volleyball		70,116	
Others			
Subtotal All Teams	445,701	271,609	0
Expenses Not Related to Specific Teams			
Total Expenses	445,701	271,609	0

31 Fund Raising, Marketing and Promotion \$393,811 Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.

Expenses by Object of Expenditure	Men's Teams Only Fund Raising, Marketing and Promotion	Women's Teams Only Fund Raising, Marketing and Promotion	Not Allocated by Gender Fund Raising, Marketing and Promotion
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X- Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			393,811
Total Expenses	0	0	393,811

32 Sports Camp Expenses \$24,645 Input all expenses paid by the athletics department, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics. Athletics personnel salaries and benefits should be reported in Categories 22-25.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender	
	Sports Camp Expenses	Sports Camp Expenses	Sports Camp Expenses	
Basketball				
Football	24,645			
Golf				
Soccer				
Swimming and Diving				
Tennis				
Track and Field, X-Country				
Volleyball				
Others				
Subtotal All Teams	24,645	0		0
Expenses Not Related to Specific Teams				
Total Expenses	24,645	0		0

33 Spirit Groups \$5,000 Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.
 Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Spirit Groups	Spirit Groups	Spirit Groups
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			5,000
Total Expenses	0	0	5,000

34 Athletic Facilities Debt Service, Leases and Rental Fee \$391,456 Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year regardless of entity paying (athletics, institution or other).

Do not report depreciation.

Note: If the institution is paying for all debt service, leases, or rental fees for athletic facilities but not charging to athletics, this category should equal Category 6A. If athletics or other entities are paying these expenses or the institution is charging directly to athletics, this category will not equal Category 6A.

Expenses by Object of Expenditure	Men's Teams Only Athletic Facilities Debt Service, Leases and Rental Fee	Women's Teams Only Athletic Facilities Debt Service, Leases and Rental Fee	Not Allocated by Gender Athletic Facilities Debt Service, Leases and Rental Fee
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			391,456
Total Expenses	0	0	391,456

35 Direct Overhead and Administrative Expenses \$41,865 Input overhead and administrative expenses paid by or charged directly to athletics including:

- Administrative/Overhead fees charged by the institution to athletics.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.
- Equipment Repair.
- Telephone.
- Other Administrative Expenses.

Expenses by Object of Expenditure	Men's Teams Only Direct Overhead and Administrative Expenses	Women's Teams Only Direct Overhead and Administrative Expenses	Not Allocated by Gender Direct Overhead and Administrative Expenses
Basketball	606	1,248	
Football	2,180		
Golf	0	312	
Soccer		624	
Swimming and Diving		624	
Tennis	0	312	
Track and Field, X-Country	0	0	
Volleyball		10,176	
Others			
Subtotal All Teams	2,786	13,296	0
Expenses Not Related to Specific Teams			25,783
Total Expenses	2,786	13,296	25,783

36 Indirect Institutional Support \$401,216 Input overhead and administrative expenses NOT paid by or charged directly to athletics including:

- Administrative/Overhead fees not charged by the institution to athletics.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.
- Equipment Repair.
- Telephone.
- Other Administrative Expenses.

Do not report depreciation.

Note: This category should equal Category 6.

Expenses by Object of Expenditure	Men's Teams Only Indirect Institutional Support	Women's Teams Only Indirect Institutional Support	Not Allocated by Gender Indirect Institutional Support
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			401,216
Total Expenses	0	0	401,216

37 Medical Expenses and Insurance \$448,086 Input medical expenses and medical insurance premiums for student-athletes.

Expenses by Object of Expenditure	Men's Teams Only Medical Expenses and Insurance	Women's Teams Only Medical Expenses and Insurance	Not Allocated by Gender Medical Expenses and Insurance
Basketball		740	
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	740	0
Expenses Not Related to Specific Teams			447,346
Total Expenses	0	740	447,346

38 Memberships and Dues \$79,705 Input memberships, conference and association dues.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Memberships and Dues	Memberships and Dues	Memberships and Dues
Basketball	0	0	
Football	0		
Golf	2,380	300	
Soccer		620	
Swimming and Diving		5,816	
Tennis	649	550	
Track and Field, X-Country	450	450	
Volleyball		265	
Others			
Subtotal All Teams	3,479	8,001	0
Expenses Not Related to Specific Teams			68,225
Total Expenses	3,479	8,001	68,225

39 Student-Athlete Meals (non-travel) \$142,004 Include meal allowance and food/snacks provided to student-athletes.

Note: Meals provided during team travel should be reported in Category 28.

Expenses by Object of Expenditure	Men's Teams Only Student-Athlete Meals (non-travel)	Women's Teams Only Student-Athlete Meals (non-travel)	Not Allocated by Gender Student-Athlete Meals (non-travel)
Basketball	12,140	914	
Football	51,092		
Golf	0	38	
Soccer		390	
Swimming and Diving		77	
Tennis	0	146	
Track and Field, X-Country	864	286	
Volleyball		0	
Others			
Subtotal All Teams	64,096	1,851	0
Expenses Not Related to Specific Teams			76,057
Total Expenses	64,096	1,851	76,057

40 Other Operating Expenses \$2,813,121 Input any operating expenses paid by athletics in the report year which cannot be classified into one of the stated categories, including:

- Non-team travel (conferences, etc.).
- Team banquets and awards.

If the figure is greater than 10% of total expenses, please report the top three activities included in this category in the comments section.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Other Operating Expenses	Other Operating Expenses	Other Operating Expenses
Basketball	45,054	36,879	
Football	508,517		
Golf	44,801	58,940	
Soccer		22,773	
Swimming and Diving		21,973	
Tennis	9,247	3,931	
Track and Field, X-Country	4,753	4,200	
Volleyball		8,571	
Others			
Subtotal All Teams	612,372	157,267	0
Expenses Not Related to Specific Teams			2,043,482
Total Expenses	612,372	157,267	2,043,482

41 Football Bowl Expenses \$0 Input all expenditures related to participation in a post-season football bowl game, including:

- Team travel, lodging and meal expenses.
- Bonuses related to football bowl participation.
- Spirit groups.
- Uniforms.

Note: All post-season football bowl related coaching compensation/bonuses should be reported in Category 41A, Bowl Expenses – Coaching Compensation/Bonuses.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Football Bowl Expenses	Football Bowl Expenses	Football Bowl Expenses
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

41A Football Bowl Expenses - Coaching Compensation/Bonuses \$0 Input all coaching bonuses related to participation in a post-season football bowl game (Football only).

Note: All other post-season football bowl related expenses should be reported in Category 41, Football Bowl Expenses.

Expenses by Object of Expenditure	Men's Teams Only Football Bowl Expenses - Coaching Compensation/ Bonuses	Women's Teams Only Football Bowl Expenses - Coaching Compensation/ Bonuses	Not Allocated by Gender Football Bowl Expenses - Coaching Compensation/ Bonuses
Basketball			
Football			
Golf			
Soccer			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Total Operating Expenses \$22,289,958 Total of Categories 20-41A.

Expenses by Object of Expenditure	Men's Teams Only Total Operating Expenses	Women's Teams Only Total Operating Expenses	Not Allocated by Gender Total Operating Expenses
Basketball	1,535,919	1,489,550	
Football	6,644,090		
Golf	356,992	462,487	
Soccer		856,155	
Swimming and Diving		786,378	
Tennis	388,447	338,030	
Track and Field, X-Country	748,881	969,823	
Volleyball		844,562	
Others			
Subtotal All Teams	9,674,329	5,746,985	0
Expenses Not Related to Specific Teams			6,868,644
Total Expenses	9,674,329	5,746,985	6,868,644

Athletics Participation

Table 438 Table 1 - - - Athletics Participation. A participant is a student-athlete who, as of the day of a varsity team's first scheduled contest in the traditional season: (a) is listed as a team member; (b) practices with the varsity team and receives coaching from one or more varsity coaches; or (c) receives athletically-related student aid.

Any student who satisfies one or more of the criteria above is a participant, including a student on a team the institution designates or defines as junior varsity, freshman, or novice, or a student who does not play in a scheduled contest, whether for medical reasons or to preserve eligibility (i.e., a redshirt).

Student-athletes who participate in more than one sport should be counted in each sport. The Coed Teams column is marked based on the content of the sports sponsored table (Mixed Sports) in the School Info page. **Male practice players are NOT to be included as participants in this table.**

If the sport was cancelled due to COVID-19, please enter the participant figures for those who received athletics aid, practiced with the varsity team or received coaching from one or more varsity coaches, or were listed on the team's roster or eligibility list as of the first scheduled practice. For those teams whose seasons were cancelled entirely due to COVID-19, please enter the figures for those who received athletics aid or were enrolled at your institution and intended to participate in the sport.

Sport	Coed Teams	Number of Participants		Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
		Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Basketball		14	14				
Cross Country		13	15	12	15	12	15
Football		118		1		1	
Golf		9	8				
Soccer			35				
Swimming and Diving			37				
Tennis		9	8				
Track, Indoor		33	38	33	38	12	15
Track, Outdoor		33	38	33	38	12	15
Volleyball			16				
Others							
Total Participants		229	209	79	91	37	45
Participant Proportion		52.3%	47.7%				

Sport	Number of Participants			Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
	Coed Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Unduplicated Count of Participants		183	156				

Head Coaching Assignments - Men's Teams

Table 2A

5 Table 2A - - - Head Coaches Assignments Men's Teams

Sport	Head Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	1		1					
Football	1		1					
Golf	1		1					
Tennis	1		1					
Track and Field, X-Country		1	1					
Others								
Coaching Position Totals	4	1	5	0	0	0	0	0

Head Coaching Assignments - Women's Teams

Table 2B

7 Table 2B - - - Head Coaches Assignments Women's Teams

Sport	Head Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	1		1					
Golf					1		1	
Soccer	1		1					
Swimming and Diving	1		1					
Tennis					1		1	
Track and Field, X-Country		1	1					
Volleyball					1		1	
Others								
Coaching Position Totals	3	1	4	0	3	0	3	0

Assistant Coaching Assignments - Men's Teams

Table 3A

25 Table 3A - - - Assistant Coaches Assignments Men's Teams

Sport	Assistant Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	3	1	3	1				
Football	10	4	10	4				
Golf		1		1				
Tennis		1		1				
Track and Field, X-Country		4	3	1		1		1
Others								
Coaching Position Totals	13	11	16	8	0	1	0	1

Assistant Coaching Assignments - Women's Teams

Table 3B

18 Table 3B - - - Assistant Coaches Assignments Women's Teams

Sport	Assistant Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	1		1		2		2	
Golf		1		1				
Soccer	1		1			1		1
Swimming and Diving	1		1		1	1	1	1
Tennis						1		1
Track and Field, X-Country		4	3	1		1		1
Volleyball		1		1	2		2	
Others								
Coaching Position Totals	3	6	6	3	5	4	5	4

Other Reporting Items

AUP Data Categories:

- 50 - Excess Transfers to Institution:**
- 51 - Conference Realignment Expenses:**
- 52 - Total Athletics Related Debt:** \$43,215,000
- 53 - Total Institutional Debt:** \$134,505,000
- 54 - Athletics Dedicated Endowments:**
- 55 - Institutional Endowments:**
- 56 - Athletics Related Capital Expenditures:**

Other Data Categories:

- Institutional Expenses:** \$436,912,796
- Athletically-Related Facilities Annual Debt Service:** \$391,456
- Institution's Annual Debt Service:** \$10,935,782
- Institution's Education and General Expenses:** \$402,816,842
- Average Cost of Full Grant-in-Aid - In-State:** \$19,589
- Average Cost of Full Grant-in-Aid - Out-of-State:** \$38,825
- Average Cost of Attendance - In-State:** \$22,254
- Average Cost of Attendance - Out-of-State:** \$41,490
- Expenses Dedicated to Compliance:** \$210,838
- Name of Compliance Software Used:** NCAA Compliance
Assistant & Jump
Forward
- Compliance FTEs:** 2

Revenue Distribution - Sports Sponsored

Distribution Year: 2023

Academic Year of Sport Sponsorship Information: 2021-22

Men's Sports	Women's Sports	Mixed Sports
x Football	x Women's Basketball	
x Men's Basketball	x Women's Cross Country	
x Men's Cross Country	x Women's Golf	
x Men's Golf	x Women's Soccer	
x Men's Tennis	x Women's Swimming and Diving	
x Men's Track, Indoor	x Women's Tennis	
x Men's Track, Outdoor	x Women's Track, Indoor	
	x Women's Track, Outdoor	
	x Women's Volleyball	
Total Men's Sports Sponsored: 7	Total Women's Sports Sponsored: 9	Total Mixed Sports Sponsored:
Current Year's Submission of Sports Sponsored: 16	Previous Year's Submission of Sports Sponsored: 16	Variance: 0

Revenue Distribution - Grants-in-Aid

Distribution Year: 2023

Academic Year of Grant-in-Aid Information: 2021-22

Men's Team Sports

Men's Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Total Revenue Distribution Equivalencies Awarded
Basketball	10.47	0	10.47	10.47
Football	53.63	5.72	59.35	59.35
Golf	3.94	0	3.94	3.94
Tennis	4.44	0	4.44	4.44
Track and Field, X- Country	12	0	12	12
Total Men's	84.48	5.72	90.20	90.20

Women's Team Sports

Women's Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Total Revenue Distribution Equivalencies Awarded
Basketball	10.17	0.24	10.41	10.41
Golf	4.57	0	4.57	4.57
Soccer	10.81	0	10.81	10.81
Swimming and Diving	10.65	0	10.65	10.65
Tennis	5.05	0	5.05	5.05
Track and Field, X- Country	16.66	0	16.66	16.66
Volleyball	8.96	0	8.96	8.96
Total Women's	66.87	0.24	67.11	67.11

Mixed Team Sports

Mixed Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Total Revenue Distribution Equivalencies Awarded
Total Mixed	0	0	0	0

Prior Year Total Rev Dist Equivalencies (Total Reported)	Current Year Total Rev Dist Equivalencies (Total Reported)	Variance Between Prior and Current Year
172.51 (172.51)	157.31 (157.31)	-15.20 (-8.81%)

Required explanation of -8.81% difference:

Increase	Decrease
	Number of sports
	Tuition, fees, required course-related books, room and board (full grant amount)
	Athletic grant amount (athletic aid amount)
x	Student athletes receiving athletic aid
	Change in division by sport
	Move between FCS/FBS

Variance explanation: This is mostly related to the COVID-19 waiver for an extra year of eligibility/competition. We also had some student-athletes graduate early, and decide not to continue athletically.

Revenue Distribution - Pell Grants

Distribution Year: 2023

Academic Year of Pell Grant Information: 2021-22

Men's Team Sports

Sport	2021-22 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Basketball	3	3	0	14,535
Football	33	39	-6	179,692
Golf	0	0	0	0
Tennis	0	0	0	0
Track and Field, X-Country	2	3	-1	12,990
Men's Total	38	45	-7	207,217

Women's Team Sports

Sport	2021-22 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Basketball	1	1	0	6,495
Golf	2	1	1	12,240
Soccer	2	3	-1	4,390
Swimming and Diving	2	2	0	12,990
Tennis	0	0	0	0
Track and Field, X-Country	9	10	-1	40,055
Volleyball	1	0	1	1,223
Women's Total	17	17	0	77,393

Mixed Team Sports

Sport	2021-22 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Mixed Total	0		0	0

	2021-22 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Total	55	62	-7	\$284,610

Comments

Comments: The University of Idaho's Athletic Department received HERF funding from the COVID-19 pandemic. This is reflected in the increase of Direct Institutional Support. The department knows this was one-time funding, but is listed during the FY22 audit. This directly caused multiple variances.

Miscellaneous Information

Note: These values are calculated from data entered earlier in the system.

Athletically
Related
Student Aid

Input the total dollar amount of athletic student-aid for the reporting year including:

- Summer school.
- Tuition discounts and waivers (unless it is a discount or waiver available to the general student body).
- Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility).
- Other expenses related to attendance.

Note: Division I Grants-in-aid equivalencies are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). Other expenses related to attendance (also known as cost of attendance) should not be included in the grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.

Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) should be reported as Expenses Not Related to Specific Teams. It is permissible to report only dollars in the Expenses Not Related to Specific Teams row as long as you have reported non- zero entries for Equivalencies, Number of Students, and Dollars (all 3 required for at least one sport).

Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.

Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.

Men's Teams	\$3,419,165
Women's Teams	\$2,440,813
Total Amount	\$5,859,978

Recruiting
Expenditures

Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.

Men's Teams	\$206,081
Women's Teams	\$168,184

Total Amount	\$374,265
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Head Coaches Salaries

Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$167,404	4.5	\$150,664	5
Women's Teams	\$117,535	6.5	\$109,139	7

Assistant Coaches Salaries

Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$124,175	14.5	\$112,534	16
Women's Teams	\$54,973	10.75	\$45,458	13

**Statement of Revenues and Expenses
For the fiscal year ended 2022**

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<i>Revenues</i>							
1	Ticket Sales	\$281,726	\$88,842	\$24,686	\$5,268	\$236	\$400,758
2	Direct State or Other Government Support	\$0	\$0	\$0	\$0	\$0	\$0
3	Student Fees	\$0	\$0	\$0	\$0	\$1,716,896	\$1,716,896
4	Direct Institutional Support	\$2,541,341	\$574,913	\$524,319	\$1,876,105	\$6,585,016	\$12,101,694
5	Less - Transfers to Institution	\$0	\$0	\$0	\$0	\$0	\$0
6	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$401,216	\$401,216
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$0	\$0	\$0	\$0	\$391,456	\$391,456
7	Guarantees	\$1,875,000	\$75,000	\$55,000	\$4,866	\$0	\$2,009,866
8	Contributions	\$726,522	\$104,622	\$105,015	\$830,829	\$1,133,877	\$2,900,865
9	In-Kind	\$8,400	\$4,200	\$4,200	\$0	\$8,400	\$25,200
10	Compensation and Benefits provided by a third party	\$322,772	\$20,000	\$20,500	\$27,000	\$15,000	\$405,272
11	Media Rights	\$0	\$0	\$0	\$0	\$83,183	\$83,183
12	NCAA Distributions	\$132,505	\$32,878	\$34,809	\$268,606	\$567,505	\$1,036,303
13	Conference Distributions (Non Media and Non Football Bowl)	\$0	\$0	\$0	\$0	\$33,398	\$33,398
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	\$0	\$0	\$0	\$0	\$0
14	Program, Novelty, Parking and Concession Sales	\$28,409	\$5,647	\$2,417	\$447	\$0	\$36,920
15	Royalties, Licensing, Advertisement and Sponsorships	\$40,000	\$13,400	\$5,000	\$0	\$504,793	\$563,193
16	Sports Camp Revenues	\$58,627	\$0	\$0	\$0	\$0	\$58,627
17	Athletics Restricted Endowment and Investments Income	\$194,355	\$33,314	\$24,293	\$249,627	\$73,068	\$574,657

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
18	Other Operating Revenue	\$163	\$0	\$0	\$100	\$273,458	\$273,721
19	Football Bowl Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$6,209,820	\$952,816	\$800,239	\$3,262,848	\$11,787,502	\$23,013,225
<i>Expenses</i>							
20	Athletic Student Aid	\$2,246,354	\$424,334	\$381,133	\$2,808,157	\$112,988	\$5,972,966
21	Guarantees	\$80,000	\$4,274	\$0	\$49,109	\$0	\$133,383
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$1,872,756	\$431,553	\$478,420	\$1,126,063	\$0	\$3,908,792
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$322,772	\$20,000	\$20,500	\$27,000	\$0	\$390,272
24	Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$84,302	\$7,181	\$4,514	\$41,104	\$2,744,973	\$2,882,074
25	Support Staff/Administrative Compensation, Benefits and Bonuses paid by Third Party	\$0	\$0	\$0	\$0	\$15,000	\$15,000
26	Severance Payments	\$0	\$0	\$0	\$0	\$0	\$0
27	Recruiting	\$129,235	\$65,113	\$70,781	\$109,136	\$0	\$374,265
28	Team Travel	\$831,235	\$281,198	\$291,942	\$1,074,910	\$0	\$2,479,285
29	Sports Equipment, Uniforms and Supplies	\$259,299	\$34,809	\$46,678	\$191,609	\$143,307	\$675,702
30	Game Expenses	\$231,703	\$209,657	\$155,801	\$120,149	\$0	\$717,310
31	Fund Raising, Marketing and Promotion	\$0	\$0	\$0	\$0	\$393,811	\$393,811
32	Sports Camp Expenses	\$24,645	\$0	\$0	\$0	\$0	\$24,645
33	Spirit Groups	\$0	\$0	\$0	\$0	\$5,000	\$5,000
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	\$0	\$0	\$0	\$391,456	\$391,456
35	Direct Overhead and Administrative Expenses	\$2,180	\$606	\$1,248	\$12,048	\$25,783	\$41,865
36	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$401,216	\$401,216

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
37	Medical Expenses and Insurance	\$0	\$0	\$740	\$0	\$447,346	\$448,086
38	Memberships and Dues	\$0	\$0	\$0	\$11,480	\$68,225	\$79,705
39	Student-Athlete Meals (non-travel)	\$51,092	\$12,140	\$914	\$1,801	\$76,057	\$142,004
40	Other Operating Expenses	\$508,517	\$45,054	\$36,879	\$179,189	\$2,043,482	\$2,813,121
41	Football Bowl Expenses	\$0	\$0	\$0	\$0	\$0	\$0
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$6,644,090	\$1,535,919	\$1,489,550	\$5,751,755	\$6,868,644	\$22,289,958
	Excess (Deficiencies) of Revenues Over (Under) Expenses	-\$434,270	-\$583,103	-\$689,311	-\$2,488,907	\$4,918,858	\$723,267