

**UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS PROGRAM
INDEPENDENT ACCOUNTANTS' REPORT ON THE
APPLICATION OF AGREED-UPON PROCEDURES
FOR THE YEAR ENDED AUGUST 31, 2025**

**UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS PROGRAM
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**INDEPENDENT ACCOUNTANTS' REPORT ON THE
APPLICATION OF AGREED-UPON PROCEDURES**

Dr. Renu Khator, President,
University of Houston:

We have performed the procedures enumerated below on the accompanying Statement of Revenues and Expenses (the Statement, see Exhibit I) of the University of Houston (the University) Intercollegiate Athletics Program (the Program) in compliance with the National Collegiate Athletic Association's (NCAA) Bylaw 20.2.4.18 for the year ended August 31, 2025. The University's management is responsible for the accompanying Statement and the Statement's compliance with those requirements for the year ended August 31, 2025.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether the accompanying Statement is in compliance with the NCAA's Bylaw 20.2.4.18 for the year ended August 31, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Exceptions totaling the lesser of \$100,000 or 10% of the line item total to which an agreed-upon procedure has been applied to, other than exceptions related to internal control procedures of the Program, for which there are no thresholds, have been reported. The procedures and the associated findings are as follows:

Agreed-Upon Procedures Related to the Statement of Revenues and Expenses

Procedure	Finding
All Revenue Categories	
<ul style="list-style-type: none"> Compare and agree each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the Program. If a specific reporting category is less than 4.0% of the total revenues, no procedures are required for that specific category. 	No exceptions noted.
<ul style="list-style-type: none"> Compare and agree a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation. 	No exceptions noted.
<ul style="list-style-type: none"> Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report. 	No exceptions noted and amounts and explanations for variations from the prior period are included in the supplement on page 22.

Procedure

Finding

1. Ticket Sales

- a. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Program in the statement and the related attendance figures and recalculate totals.

No exceptions noted.

2. Direct State or Other Governmental Support

- a. Compare direct state or other governmental support recorded by the Program during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation and recalculate totals.

As there was no direct state or other governmental support for the year ended August 31, 2025, this procedure was not performed.

3. Student Fees

- a. Compare and agree student fees reported by the Program in the statement for the reporting period to student enrollments during the same reporting period and recalculate totals.
- b. Obtain documentation of Institute's methodology for allocating student fees to intercollegiate athletics programs.
- c. If the Program is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

We were unable to perform the procedure as outlined; however, we noted that the Student Fees Advisory Committee determines the amount of student fees the Program receives. We agreed the amount to support from the Committee and noted no exceptions.

An understanding of the University's methodology was gained, and we noted the allocation was in accordance with the University's methodology.

No exceptions noted.

4. Direct Institutional Support

- a. Compare the direct institutional support recorded by the Program during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

No exceptions noted.

5. Less - Transfers to Institution

- a. Compare the transfers back to the institution with permanent transfers back to the institution from the Program and recalculate totals.

As there were no transfers to institution for the year ended August 31, 2025, this procedure was not performed.

Procedure

Finding

6. Indirect Institutional Support (6 and 6A)

- a. Compare the indirect institutional support recorded by the Program during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals.

As there was no indirect institutional support for the year ended August 31, 2025, this procedure was not performed.

7. Guarantees

- a. Select a sample of settlement reports for away games during the reporting period and agree each selection to the Program's general ledger and/or the statement and recalculate totals.
- b. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the Program's general ledger and/or the statement and recalculate totals.

As guarantees represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

As guarantees represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

8. Contributions

- a. Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

No exceptions noted.

9. In-Kind

- a. Compare the in-kind recorded by the Program during the reporting period with a schedule of in-kind donations and recalculate totals.

As in-kind revenues represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

10. Compensation and Benefits Provided by a Third-Party

- a. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the Program and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the Program's general ledger and/or the Summary and recalculate totals.

As there were no compensation and benefits provided by a third-party for the year ended August 31, 2025, this procedure was not performed.

Procedure	Finding
11. Media Rights	
<ul style="list-style-type: none"> a. Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the Program or through their conference offices as reported in the statement. b. Compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and the Program's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately. 	<p>Agreements were obtained and an understanding of relevant terms and conditions was gained.</p> <p>No exceptions noted.</p>
12. NCAA Distributions and NCAA Host Revenue Settlements (12A-12C)	
<ul style="list-style-type: none"> a. Compare the amounts recorded in the revenue categories to general ledger detail for NCAA distributions (12A), NCAA Host Revenue Settlements (12B), or post-season non-football NCAA expense reimbursements and other corroborative supporting documents and recalculate totals. 	<p>As NCAA distributions and NCAA host revenue settlements represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.</p>
13. Conference Distributions and Conference Distributions of Post-Season Generated Revenue (13 and 13A)	
<ul style="list-style-type: none"> a. Obtain and inspect agreements related to the Program's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. b. Compare and agree the related revenues to the Program's general ledger, and/or the statement and recalculate totals. 	<p>Agreements were obtained and an understanding of relevant terms and conditions was gained.</p> <p>No exceptions noted.</p>
14. Program Sales, Concessions, Novelty Sales, and Parking	
<ul style="list-style-type: none"> a. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals. 	<p>As program sales, concessions, novelty sales, and parking represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.</p>
15. Royalties, Licensing, Advertisements and Sponsorships	
<ul style="list-style-type: none"> a. Obtain a summary of customers for total revenue and select a sample of agreements related to the Program's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for relevant terms and conditions. b. Compare and agree the related revenues to the Program's general ledger, and/or the statement and recalculate totals. 	<p>Agreements were obtained and an understanding of relevant terms and conditions was gained.</p> <p>No exceptions noted.</p>

Procedure

Finding

16. Sports Camp Revenues

- a. Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the Program's methodology for recording revenues from sports- camps.
- b. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the Program's general ledger, and/or the statement and recalculate totals.

As sports camp revenues represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

As sports camp revenues represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

17. Athletics Restricted Endowment and Investment Income

- a. Obtain and inspect endowment agreements, if any, for relevant terms and conditions.
- b. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income deferred within the related endowment agreement and recalculate totals.

As athletics restricted endowment and investment income represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

As athletics restricted endowment and investment income represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

18. Other Operating Revenue

- a. Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

As other operating revenues represent less than 4% of total revenues for the year ended August 31, 2025, this procedure was not performed.

19. Football Bowl Revenues

- a. Obtain and inspect agreements related to the Program's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant term and conditions.
- b. Compare and agree the related revenues to the Program's general ledger, and or the statement and recalculate totals.

As there were no football bowl revenues for the year ended August 31, 2025, this procedure was not performed.

As there were no football bowl revenues for the year ended August 31, 2025, this procedure was not performed.

Procedure

Finding

All Expense Categories

- Compare and agree each expense category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total expenses, no procedures are required for that specific category. No exceptions noted.
- Compare and agree a sample of expenses obtained from the above operating expense supporting schedules to adequate supporting documentation. No exceptions noted.
- Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report. No exceptions noted and amounts and explanations for variations from the prior period are included in the supplement on page 22.

20. Athletic Student Aid

- a. Using the criteria below select a sample of student-athletes receiving athletic aid during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sport sponsored. A sample of 40 student aid recipients was selected.
- If using the NCAA's Compliance Assistant (CA) application, select 10% of the total student-athletes with a maximum sample size of 40.
 - If using a compliance application other than the NCAA's CA application, select 20% of total student-athletes with a maximum sample size of 60).

*Note: Division I revenue distribution equivalencies (athletic grant amount divided by the full grant amount) should only include tuition, fees, living expenses and required course-related books, per Bylaw 20.02.10. Cost of Attendance or Other Expenses Related to Attendance are **not** countable for revenue distribution purposes.*

Note: The Calculation of Revenue Distribution Equivalencies Report (CRDE) within Compliance Assistant should provide equivalencies that do not contain Cost of Attendance or Other Expenses Related to Attendance.

- b. Obtain individual student-athlete account details for each selection. Reconcile the total athletic aid reported by the institution to the student-athlete's account detail reported in CA or the institution report that reconciles to the NCAA Membership Financial Reporting System. No exceptions noted.

Procedure	Finding
<p>c. Division I Institutions Only: Perform a check of each student selected to ensure their information was reported accurately in either the NCAA’s CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:</p> <ul style="list-style-type: none"> • Grants-in-aid is calculated by using the revenue distribution equivalencies, 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 grants-in-aid revenue distribution equivalencies. Only tuition, fees, living expenses, and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10. <u>Note:</u> For compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2. However, other expenses related to attendance are not allowed to be included for revenue distribution equivalencies. If using the NCAA CA application, the Calculation of Revenue Distribution Equivalencies Report (CRDE) should provide equivalencies that do not include other expenses related to attendance. • Full grant amount should be entered as a full year of tuition, not a semester or quarter. • Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00. • Athletic grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football. • Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants’ requirements of Bylaw 20.9.6.3. • Institutions providing grants to student-athletes listed on the CRDE as “Exhausted Eligibility (fifth-year)” or “Medical” receive credit in the grants-in-aid component. 	<p>No exceptions noted.</p>

Procedure	Finding
<ul style="list-style-type: none"> The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies, Bylaw 15.5.3. <u>Note:</u> The NCAA Membership Financial Reporting System's Revenue Distribution data entry webpage will automatically reduce the Total Revenue Distribution Equivalencies Awarded column to adhere to Bylaw 15.5.3. 	No exceptions noted.
<ul style="list-style-type: none"> If a sport is discontinued and athletic aid is still being awarded/honored by the institution, the athletic aid is countable for revenue distribution purposes. <u>Note:</u> The discontinued sport will need to be added to the NCAA Membership Financial Reporting System's Revenue Distribution data entry Webpage. 	As there were no discontinued sports for the year ended August 31, 2025, this procedure was not performed.
<ul style="list-style-type: none"> All equivalency calculations should be rounded to two decimal places. 	No exceptions noted.
<ul style="list-style-type: none"> If a selected student receives a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution. 	No exceptions noted.
<ul style="list-style-type: none"> If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System. 	No exceptions noted.
<p>d. Recalculate totals for each sport and overall.</p>	No exceptions noted.
21. Guarantees	
<p>a. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the Program's general ledger and/or the statement and recalculate totals.</p>	As guarantees represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
<p>b. Obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the institution during the reporting period to the institution's general ledger and/or the statement and recalculate totals.</p>	As guarantees represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.

Procedure	Finding
22. Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	
a. Obtain and inspect a listing of coaches employed by the Program and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.	A listing of all coaches employed by the Program was obtained. A sample of five coaches for two pay periods each was selected, including the men's and women's basketball head coaches and the men's football head coach.
b. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the Program and related entities in the statement during the reporting period.	No exceptions noted.
c. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the Program and related entities expense recorded by the Program in the statement during the reporting period.	No exceptions noted.
d. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.	No exceptions noted.
23. Coaching Salaries, Benefits, and Bonuses Paid by a Third-Party	
a. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.	As there were no coaching salaries, benefits, and bonuses paid by a third-party for the year ended August 31, 2025, this procedure was not performed.
b. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the Program in the statement during the reporting period.	As there were no coaching salaries, benefits, and bonuses paid by a third-party for the year ended August 31, 2025, this procedure was not performed.
c. Obtain and inspect the reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third-party recorded by the institution in the statement during the reporting period and recalculate totals.	As there were no coaching salaries, benefits, and bonuses paid by a third-party for the year ended August 31, 2025, this procedure was not performed.

Procedure	Finding
<p>24. Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities</p> <p>a. Select a sample of support staff/administrative personnel employed by the Program and related entities during the reporting period.</p> <p>b. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the Program and related entities expense recorded by the Program in the statement during the reporting period and recalculate totals.</p>	<p>A sample of five support staff/administrative personnel for two pay periods each was selected.</p> <p>No exceptions noted.</p>
<p>25. Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third-Party</p> <p>a. Select a sample of support staff/administrative personnel employed by third parties during the reporting period.</p> <p>b. Obtain and inspect the reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the Program in the statement during the reporting period and recalculate totals.</p>	<p>As there were no support staff/administrative compensation, benefits, and bonuses paid by a third-party for the year ended August 31, 2025, this procedure was not performed.</p> <p>As there were no support staff/administrative compensation, benefits, and bonuses paid by a third-party for the year ended August 31, 2025, this procedure was not performed.</p>
<p>26. Severance Payments</p> <p>a. Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.</p>	<p>No exceptions noted.</p>
<p>27. Recruiting</p> <p>a. Obtain documentation of the Program's recruiting expense policies.</p> <p>b. Compare and agree to existing institutional- and NCAA-related policies.</p>	<p>As recruiting expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.</p> <p>As recruiting expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.</p>

Procedure	Finding
<ul style="list-style-type: none"> c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals. 	As recruiting expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
28. Team Travel	
<ul style="list-style-type: none"> a. Obtain documentation of the Program’s team travel policies. 	We obtained and documented an understanding of the Program’s team travel policies.
<ul style="list-style-type: none"> b. Compare and agree to existing institutional- and NCAA-related policies. 	No exceptions noted and policies are consistent with institutional and NCAA-related policies.
<ul style="list-style-type: none"> c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals. 	No exceptions noted.
29. Sports Equipment, Uniforms, and Supplies	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As sports equipment, uniforms, and supplies represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
30. Game Expenses	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As game expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
31. Fund Raising, Marketing and Promotion	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As fund raising, marketing and promotion represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
32. Sports Camp Expenses	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As sports camp expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.

Procedure	Finding
33. Spirit Groups	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As there were no spirit groups for the year ended August 31, 2025, this procedure was not performed.
34. Athletic Facilities Debt Service, Leases and Rental Fees	
<ul style="list-style-type: none"> a. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements). b. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals. 	No exceptions noted.
35. Direct Overhead, Administrative Expenses, Facilities Maintenance and Operations (35 and 35A)	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	No exceptions noted.
36. Indirect Institutional Support	
<ul style="list-style-type: none"> a. Tested with revenue section- Indirect Institutional Support. 	As there was no indirect institutional support for the year ended August 31, 2025, this procedure was not performed.
37. Medical Expenses and Insurance	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As medical expenses and insurance represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
38. Memberships and Dues	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As memberships and dues represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
39. Student-Athlete Meals (non-travel)	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As student-athlete meals represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.

Procedure	Finding
40. Other Operating Expenses	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses report. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As other operating expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
41. Post-season Football Expenses (41, 41A and 41B)	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As there were no post-season football expenses for the year ended August 31, 2025, this procedure was not performed.
42. Post-season Non-Football Expenses (42, 42A and 42B)	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As post-season non-football expenses represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
43. Enhanced Educational Expenses (Alston or other)	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. 	As enhanced educational expenses (Alston or other) represent less than 4% of total expenses for the year ended August 31, 2025, this procedure was not performed.
44. Institutional NIL Revenue Share	
<ul style="list-style-type: none"> a. Obtain general ledger detail and compare to the total settlement-related cash benefit expenses reported for student-athletes and/or student-athletes' families. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. However, do not include additional scholarships or enhanced educational benefits. 	As there were no institutional NIL revenue share expenses for the year ended August 31, 2025, this procedure was not performed.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES

In order for the NCAA to place reliance on the Division I financial reporting to calculate the Division I NCAA revenue distributions, which is a financial benefit to the institution, the following procedures are required:

1. Grants-in-Aid:

a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between April and June. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy, and report the justification in the AUP report.

No exceptions noted.

b. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 4%. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.

We noted no variance greater than the threshold.

2. Sports Sponsorship:

a. Obtain the institution's Sports Sponsorship and Demographics Forms submitted to the NCAA for the reporting year. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once the countable sports have been validated, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.

No exceptions noted.

Procedure	Finding
<p>b. Compare current year's number of Sports Sponsored to the prior year's reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.</p>	No variance noted.
3. For Pell Grants:	
<p>a. Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institutions financial aid records of all student-athlete Pell Grants.</p> <ul style="list-style-type: none"> • Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. • Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. • Note 3: Individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report. 	No exceptions noted.
<p>b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.</p>	We noted no variance exceeding the threshold.

MINIMUM AGREED-UPON PROCEDURES FOR OTHER REPORTING ITEMS

50. Excess Transfers to Institution

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <p>a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.</p> | <p>As there were no excess transfers to institution for the year ended August 31, 2025, this procedure was not performed.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|

51. Conference Realignment Expenses

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <p>a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.</p> | <p>No exceptions noted.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|

Procedure	Finding
52. Total Athletics Related Debt	
a. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.	No exceptions noted.
b. Agree the total annual maturities and total outstanding athletic related debt to supporting documentation and the institution's general ledger, if applicable.	No exceptions noted.
53. Total Institutional Debt	
a. Agree the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.	No exceptions noted.
54. Value of Athletics Dedicated Endowments	
a. Obtain a schedule of all athletics dedicated endowments maintained by the Program, the institution, and affiliated organizations. Agree the fair market value in the schedules(s) to supporting documentations, the general ledger(s) and audited financial statements, if available.	No exceptions noted.
55. Value of Institutional Endowments	
a. Agree the total fair market value of institutional endowments to supporting documentation, the institution's general ledger and/or audited financial statements, if available.	No exceptions noted.
56. Total Athletics Related Capital Expenditures	
a. Obtain a schedule of athletics related capital expenditures made by the Program, the institution, and affiliated organizations during the reporting period, additions only.	No exceptions noted.
b. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.	No exceptions noted.

Agreed-Upon Procedures Related to Affiliated and Outside Organizations

Procedure

1. The Program shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations' statements for the reporting period. Once the Program has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization's general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization. In addition, the Program shall prepare a summary of revenues and expenses for or on behalf of intercollegiate athletics programs affiliated and outside organizations to be included with the agreed-upon procedures report.

Results

The Program identified the University of Houston Foundation (the Foundation) as the only athletics-related affiliated and outside organization making expenditures for, or on behalf of the Program or its employees. The Foundation serves as the official legal conduit for the acceptance, investment, and distribution of private gifts in support of the activities and programs of Program. For the year ended August 31, 2025, the Foundation recognized expenses of \$593,437 on behalf of the Program.

Finding

No exceptions noted.

Procedure

2. The independent accountant shall obtain and review the audited financial statements of the organization and any additional reports regarding internal control matters if the organization is audited independent of the agreed-upon procedures required by NCAA legislation. The Program's independent accountant shall also inquire of institutional and outside organization management as to corrective action taken in response to comments concerning internal control structure (if any).

Results

We noted that the audited financial statements of the Foundation for the year ended August 31, 2025 had not yet been released as of the date of the report; however, we obtained and read the audited financial statements of the Foundation for the year ended August 31, 2024. The results of this procedure disclosed that the independent auditors expressed an unmodified opinion on the financial statements of the Foundation.

Finding

No exceptions noted.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying Statement of Revenues and Expenses (Exhibit I) of the University and the accompanying notes to the Statement of Revenues and Expenses (Exhibit II). Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

James Moore & Co., P.L.

Gainesville, Florida
January 15, 2026

UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2025
(UNAUDITED - SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS'
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
Revenues						
1 Ticket sales	\$ 3,763,481	\$ 2,746,484	\$ 51,252	\$ 338,226	\$ 735,317	\$ 7,634,760
2 Direct state or other governmental support	-	-	-	-	-	-
3 Student fees	-	-	-	-	8,135,241	8,135,241
4 Direct institutional support	-	-	-	-	33,036,328	33,036,328
5 Less - transfers to institution	-	-	-	-	-	-
6 Indirect institutional support	-	-	-	-	-	-
6A Indirect institutional support - athletic facilities debt service, leases and rental fees	-	-	-	-	-	-
7 Guarantees	400,000	-	-	6,000	-	406,000
8 Contributions	155,199	552,175	53,236	1,564,601	12,771,135	15,096,346
9 In-kind	-	-	-	-	527,948	527,948
10 Compensation and benefits provided by a third-party	-	-	-	-	-	-
11 Media rights	6,518,007	2,456,061	-	-	472,319	9,446,387
12A NCAA distributions	-	992,365	-	-	1,426,653	2,419,018
12B NCAA host revenue settlements	-	-	-	-	-	-
12C Post-season non-football NCAA expense reimbursements	-	350,843	-	28,646	-	379,489
13 Conference distributions (non media and non post-season)	188,819	430,393	13,998	25,010	550,531	1,208,751
13A Conference distributions of post-season generated revenue	5,024,367	-	-	-	-	5,024,367
14 Program sales, concessions, novelty sales and parking	130,659	75,823	-	3,000	1,040,679	1,250,161
15 Royalties, licensing, advertisements and sponsorships	-	-	-	-	6,447,110	6,447,110
16 Sports camp revenues	6,216	117,541	4,123	90,188	-	218,068
17 Athletics restricted endowment and investment income	22,971	13,427	-	46,550	304,706	387,654
18 Other operating revenue	15,726	25,300	-	157,045	943,397	1,141,468
19 Football bowl revenues	-	-	-	-	-	-
Total operating revenues	<u>16,225,445</u>	<u>7,760,412</u>	<u>122,609</u>	<u>2,259,266</u>	<u>66,391,364</u>	<u>92,759,096</u>
Expenses						
20 Athletic student aid	3,870,988	575,546	529,136	4,401,967	283,029	9,660,666
21 Guarantees	350,000	927,176	79,432	49,000	-	1,405,608
22 Coaching salaries, benefits, and bonuses paid by the university and related entities	8,658,511	6,892,128	1,081,194	4,050,751	-	20,682,584
23 Coaching salaries, benefits, and bonuses paid by a third-party	-	-	-	-	-	-
24 Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities	2,144,165	1,806,152	368,170	490,839	11,593,950	16,403,276
25 Support staff/administrative compensation, benefits, and bonuses paid by a third-party	-	-	-	-	-	-
26 Severance payments	4,594,082	-	235,477	7,487	420,114	5,257,160
27 Recruiting	665,157	390,590	103,751	337,968	2,940	1,500,406
28 Team travel	1,170,053	1,050,166	487,423	1,412,300	50,418	4,170,360
29 Sports equipment, uniforms, and supplies	831,408	393,718	121,210	857,924	87,080	2,291,340
30 Game expenses	838,368	425,455	61,631	366,744	526,469	2,218,667
31 Fund raising, marketing and promotion	33,066	49,265	5,686	46,325	1,071,824	1,206,166
32 Sports camp expenses	3,253	46,951	5,574	80,081	-	135,859
33 Spirit groups	-	-	-	-	-	-
34 Athletic facilities debt service, leases and rental fees	-	-	-	-	8,447,017	8,447,017
35 Direct overhead and administrative expenses	1,187,658	413,705	222,725	571,045	8,419,706	10,814,839
35A Facilities maintenance and operations	17,320	755	1,823	10,420	5,322,416	5,352,734
36 Indirect institutional support	-	-	-	-	-	-
37 Medical expenses and insurance	27,130	2,875	-	14,401	1,568,303	1,612,709
38 Memberships and dues	10,824	1,280	690	4,324	18,602	35,720
39 Student-athlete meals (non-travel)	1,976,267	504,011	225,997	628,707	145,972	3,480,954
40 Other operating expenses	34,674	39,717	2,648	65,507	1,150,441	1,292,987
41 Post-season football expenses	-	-	-	-	-	-
41A Post-season football expenses - coaching compensation/bonuses	-	-	-	-	-	-
41B NCAA football host expense settlements	-	-	-	-	-	-
42 NCAA post-season non-football expenses	-	581,731	-	155,307	6,307	743,345
42A NCAA post-season non-football expenses - coaching compensation/bonuses	-	525,000	-	36,021	-	561,021
42B NCAA non-football host expense settlements	-	-	-	-	-	-
43 Enhanced educational expenses (Alston or other)	-	-	-	-	1,591,260	1,591,260
44 Institutional NIL revenue share	-	-	-	-	-	-
Total operating expenses	<u>26,412,924</u>	<u>14,626,221</u>	<u>3,532,567</u>	<u>13,587,118</u>	<u>40,705,848</u>	<u>98,864,678</u>
Results of operations	<u>\$ (10,187,479)</u>	<u>\$ (6,865,809)</u>	<u>\$ (3,409,958)</u>	<u>\$ (11,327,852)</u>	<u>\$ 25,685,516</u>	<u>(6,105,582)</u>
50 Excess transfers to institution						-
51 Conference realignment expenses						666,667
Excess (deficiency) of revenues over (under) expenses (see Note 5)						<u>\$ (6,772,249)</u>
Other reporting items						
52 Total athletics related debt						<u>\$ 239,776,425</u>
53 Total institutional debt						<u>\$ 1,850,576,361</u>
54 Value of athletics dedicated endowments						<u>\$ 10,560,308</u>
55 Value of institutional endowments						<u>\$ 952,586,988</u>
56 Total athletics related capital expenditures						<u>\$ 300,363</u>

See accompanying notes to Statement of Revenues and Expenses.

**UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS PROGRAM
NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2025
(UNAUDITED – SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS’
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)**

(1) **Basis of Accounting:**

The statement of revenues and expenses of the University of Houston (the University) Intercollegiate Athletics Program (the Program) has been prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recognized when they are incurred.

(2) **Capital Assets:**

Capital assets purchased with an original cost of \$5,000 or more are recorded at cost and depreciated utilizing the straight-line method over the estimated useful lives of assets (generally ranging from 5 to 10 years). Costs to maintain or repair these assets are expensed as incurred. Costs incurred for the construction of buildings or other permanent facilities are not capitalized as part of the Program’s accounts but are recorded by the University as assets of other funds.

(3) **Contributions:**

The University and the University of Houston Foundation (the Foundation) serve as the official legal conduits for the acceptance, investment, and distribution of private gifts in support of the activities and programs of the Program. The Program received contributions of \$15,096,346 during the year ended August 31, 2025. There were no individual contributions exceeding 10% of total contributions, as reported in the statement of revenues and expenses, for the year ended August 31, 2025.

(4) **Long-term Debt:**

The following is a schedule of future principal and interest payments for long term debt as of August 31, 2025:

<u>Fiscal Year Ending August 31,</u>	<u>Long Term Debt</u>		<u>Total Principal and Interest</u>
	<u>Principal</u>	<u>Interest</u>	
2026	\$ 7,688,920	\$ 10,155,009	\$ 17,843,929
2027	7,864,810	9,983,033	17,847,843
2028	8,060,700	9,792,031	17,852,731
2029	8,263,590	9,584,988	17,848,578
2030	8,209,480	9,366,863	17,576,343
2031-2035	47,398,925	42,931,396	90,330,321
2036-2040	39,100,000	33,188,227	72,288,227
2041-2045	31,875,000	25,272,668	57,147,668
2046-2050	39,865,000	16,171,864	56,036,864
2051-2055	41,450,000	5,167,711	46,617,711
Total	<u>\$239,776,425</u>	<u>\$171,613,790</u>	<u>\$441,390,215</u>

**UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS PROGRAM
NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2025
(UNAUDITED – SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS’
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)**

(5) **Surplus/Deficit Allocations:**

The Program is allowed to carry forward all available fund equity balances at the end of each fiscal year to the next fiscal year. Deficits are funded by the Program using the accumulated fund equity from sufficient net position available. For the fiscal year ended August 31, 2025, the Program incurred a deficiency of revenues under expenses totaling \$(6,772,249). To address the deficit, the fund balance carried forward from prior fiscal years was supplemented by a loan for \$18,886,859 that will be paid in installments through 2038.

UNIVERSITY OF HOUSTON INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENT TO STATEMENT OF REVENUES AND EXPENSES
VARIATION ANALYSIS OF TOTAL REVENUES AND EXPENSES
TO PRIOR PERIOD AMOUNTS AND BUDGET ESTIMATES
FOR THE YEAR ENDED AUGUST 31, 2025
(UNAUDITED - SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS'
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)

Expenses	2025	2024	\$ Variance	% Variance	Variation Explanation
35 Direct overhead and administrative expenses	\$ 10,814,839	\$ 16,115,172	\$ (5,300,333)	-32.89%	The variance is driven by the new subcategory 35A for Facility Maintenance and Operations. The full \$5.3m identified in 35A would have been in category 35 last year. This would have created a variance less than 5% year over year.

Note 1: The budget estimates for the University of Houston Intercollegiate Athletics Program generated by their ERP system are prepared in a format consistent with GAAP rather than in a format consistent with the revenue and expense categories specified by the NCAA. Thus, the variance analysis of total revenues and expenses to the budget estimates for the year ended August 31, 2025, was not be performed. However, management does perform budget to actual comparison and analysis on a variety of budgetary bases throughout the fiscal year.

School Info

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

We agree to allow the NCAA to release our school's MFRS institutional Program Revenue data to the College Sports Commission (CSC) for a limited purpose consistent with the House settlement terms: Yes

Institutional Contacts:

Primary Contact Person: Brandon Maddux	Title: Senior Associate Athletics Director
Phone: 7137439062	Email: bjmadddux@central.uh.edu
CEO: Dr. Renu Khator	CEO Email: rkhat@central.uh.edu
University CFO: Monty Porter	University CFO Email: mmporte2@central.uh.edu
Audit Firm: James Moore	AUP Report Issuance Date: 01/15/2026

Classification & Conference:

NCAA Primary Division: I-FBS
Athletic Conference: Big 12 Conference

Sports Sponsorship:

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

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Rowing			
Rugby			
Skiing			
Soccer		x	
Softball		x	
Stunt			
Swimming and Diving		x	
Tennis		x	
Track, Indoor	x	x	
Track, Outdoor	x	x	
Triathlon			
Volleyball		x	
Water Polo			
Wrestling			
Others			
Totals	7	10	0

Revenue/Expense Summary

ID	Item	Amount	Definition
<i>Revenues</i>			
1	Ticket Sales	\$7,634,760	<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	\$8,135,241	<p>Input student fees assessed and restricted for support of intercollegiate athletics.</p>
4	Direct Institutional Support	\$33,036,328	<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	<p>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.</p>
6	Indirect Institutional Support	\$0	<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	\$0	<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	\$406,000	<p>Input revenue received from participation in away games. This includes payments received due to game cancellations.</p>

ID	Item	Amount	Definition
8	Contributions	\$15,096,346	<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	\$527,948	<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	\$0	<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	\$9,446,387	<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	Total NCAA Distributions	\$2,798,507	Total revenues received from the NCAA excluding football (sum of categories 12A through 12C).
12A	NCAA Distributions	\$2,419,018	<p>Input revenues received from the NCAA which could include revenue distributions and grants.</p> <p>NCAA distributions or grants may be provided by the conference office. Consult with the conference office to accurately account for the amount received to then include in this category.</p>
12B	NCAA Host Revenue Settlements	\$0	Input payments received from the NCAA for hosting a tournament or championship.
12C	Post-Season Non-Football NCAA Expense Reimbursements	\$379,489	<p>Input all amounts received related to participation in a post-season play game other than football, including:</p> <ul style="list-style-type: none"> • Expense reimbursements • NCAA travel reimbursements

ID	Item	Amount	Definition
13	Conference Distributions (Non Media and Non Post Season)	\$1,208,751	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 in total. Note: Conference distributions of revenue generated by post-season play to conference members are to be recorded in Category 13A. Distributions for reimbursement of post-season play expenses for non-football are to be recorded in Category 12C and for football in Category 19.
13A	Conference Distributions of Post-Season Generated Revenue	\$5,024,367	Input conference distributions of revenue generated by post-season play to conference members for all sports. Note: Distributions for reimbursement of post-season non-football expenses should be included in Category 12C and football expenses in Category 19. Portions of the distribution related to media rights are reported in Category 11, NCAA revenue distributions/grants are reported in Category 12A and all other conference distributions are reported in Category 13 or 13A.
14	Program, Novelty, Parking and Concession Sales	\$1,250,161	Input revenues from: <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	\$6,447,110	Input revenues from: <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	\$218,068	Input amounts received by the athletics department for sports camps and clinics.

ID	Item	Amount	Definition
17	Athletics Restricted Endowment and Investments Income	\$387,654	<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>
18	Other Operating Revenue	\$1,141,468	<p>Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories.</p> <p>If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.</p>
19	Post-Season Football Expense Reimbursements	\$0	<p>Input all amounts received related to participation in a post-season play game, including:</p> <ul style="list-style-type: none"> • Expense reimbursements. • Ticket sales. • NCAA travel reimbursements <p>Note: The amounts entered should not include conference tournaments or championship revenues.</p>
Total Operating Revenues		\$92,759,096	Total of Categories 1-19.

Expenses

ID	Item	Amount	Definition
20	Athletic Student Aid	\$9,660,666	<p data-bbox="654 237 1526 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="654 327 894 359">• Summer school. <li data-bbox="654 373 1526 447">• Tuition discounts and waivers (unless it is a discount or waiver available to the general student body). <li data-bbox="654 457 1526 531">• Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility). <li data-bbox="654 541 1162 573">• Other expenses related to attendance. <p data-bbox="654 625 1526 926">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, living expenses and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.11.</p> <p data-bbox="654 961 1526 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 1526 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 1526 1554">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	\$1,405,608	<p data-bbox="654 1570 1526 1680">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	\$20,682,584	<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 game should be included in Category 41A or 42A respectively.</p>
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$0	<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, and entertainment. • Speaking fees. • Camp 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 game should be included in Category 41A or 42A respectively.</p>

ID	Item	Amount	Definition
24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$16,403,276	<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	\$0	<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	\$5,257,160	<p>Input severance payments and applicable benefits recognized for past coaching and administrative personnel.</p>
27	Recruiting	\$1,500,406	<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	\$4,170,360	<p>Input air travel, ground travel, lodging, meals, and incidentals (including housing costs incurred during school break period) for competition related to preseason and regular season. Amounts incurred for food, lodging for housing the team before a home game, use of the institution’s own vehicles, airplanes, or in-kind value of donor-provided transportation should be included.</p> <p>Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.</p>
29	Sports Equipment Uniforms and Supplies	\$2,291,340	<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 play should be included in Categories 41 or 42 respectively.</p>
30	Game Expenses	\$2,218,667	<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 conference for hosting a tournament.</p> <p>Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.</p>
31	Fund Raising, Marketing and Promotion	\$1,206,166	<p>Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.</p>
32	Sports Camp Expenses	\$135,859	<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	\$0	<p>Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.</p> <p>Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.</p>

ID	Item	Amount	Definition
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$8,447,017	<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	\$10,814,839	<p>Input overhead and administrative expenses paid by or charged directly to athletics including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees charged by the institution to athletics. • Security. • Risk Management. • Other Administrative Expenses.
35A	Facilities Maintenance and Operations	\$5,352,734	<p>Input facilities maintenance and operations expenses paid by or charged directly to athletics including:</p> <ul style="list-style-type: none"> • Facilities maintenance. • Utilities. • Equipment Repair.

ID	Item	Amount	Definition
36	Indirect Institutional Support	\$0	<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>
37	Medical Expenses and Insurance	\$1,612,709	Input medical expenses and medical insurance premiums for student-athletes.
38	Memberships and Dues	\$35,720	Input memberships, conference and association dues.
39	Student-Athlete Meals (non-travel)	\$3,480,954	<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	\$1,292,987	<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>

ID	Item	Amount	Definition
41	Post-Season Football Expenses	\$0	<p>Input all expenditures related to participation in a post-season football game, including:</p> <ul style="list-style-type: none"> • Team travel, lodging and meal expenses, including NCAA tournaments. • Bonuses related to participation. • Spirit groups. • Uniforms. <p>Note: All post-season football play-related coaching compensation/ bonuses and host settlements should be reported in Category 41A and 41B, respectively. Entries should not include conference tournaments or championships.</p>
41A	Post-Season Football Expenses – Coaching Compensation/ Bonuses	\$0	<p>Input all coaching bonuses related to participation in a post-season football game.</p> <p>Note: Entries should not include conference tournaments or championships.</p>
41B	NCAA Football Host Expense Settlements	\$0	<p>Input expenses incurred for hosting a NCAA football tournament or championship.</p>
42	NCAA Post-Season Non-Football Expenses	\$743,345	<p>Input all expenditures related to participation in a non-football post-season championship game, including:</p> <ul style="list-style-type: none"> • Team travel, lodging and meal expenses, including NCAA tournaments. • Bonuses related to participation. • Spirit groups. • Uniforms. <p>Note: All post-season non-football play-related coaching compensation/bonuses and host settlements should be reported in Category 42A and 42B, respectively.</p>
42A	NCAA Post-Season Non-Football Expenses – Coaching Compensation/ Bonuses	\$561,021	<p>Input all coaching bonuses related to participation in a non-football post-season game.</p>
42B	NCAA Non-Football Host Expense Settlements	\$0	<p>Input expenses incurred for hosting a non-football NCAA tournament or championship.</p>
43	Enhanced Educational Benefits (Alston or other)	\$1,591,260	<p>Input any academic or graduation awards or incentives (Alston or other) paid by the institution within the reporting year that would not be included in the cost of attendance calculation.</p>

ID	Item	Amount	Definition
44	Institutional NIL Revenue Share	\$0	Input institutional payments to student-athletes for use of Name, Image and Likeness (NIL) (including from institutional designee or contractor). Please include other direct institutional payments or additional benefits to student-athletes and/or student-athletes' families not currently permitted or permitted prior to the House settlement approval. However, do not include additional scholarships or enhanced educational benefits.
Total Operating Expenses	\$98,864,678	Total of Categories 20-44.	

Revenue/Expense Details

1 Ticket Sales \$7,634,760 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 Ticket Sales	Women's Teams Only Ticket Sales	Not Allocated by Gender Ticket Sales
Baseball	182,146		
Basketball	2,746,484	51,252	
Football	3,763,481		
Golf			
Soccer		8,073	
Softball		49,842	
Swimming and Diving			
Tennis			
Track and Field, X-Country	11,677	11,678	
Volleyball		74,810	
Others			
Subtotal All Teams	6,703,788	195,655	0
Revenue Not Related to Specific Teams			735,317
Total Revenue	6,703,788	195,655	735,317

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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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 \$8,135,241 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			8,135,241
Total Revenue	0	0	8,135,241

4 Direct Institutional Support \$33,036,328 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			33,036,328
Total Revenue	0	0	33,036,328

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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

\$0 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

6A Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees \$0 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

7 Guarantees \$406,000 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
Baseball			
Basketball			
Football	400,000		
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball		6,000	
Others			
Subtotal All Teams	400,000	6,000	0
Revenue Not Related to Specific Teams			
Total Revenue	400,000	6,000	0

8 Contributions \$15,096,346 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
Baseball	631,959		
Basketball	552,175	53,236	
Football	155,199		
Golf	206,027	108,420	
Soccer		6,992	
Softball		72,905	
Swimming and Diving		9,291	
Tennis		33,895	
Track and Field, X-Country	177,356	177,356	
Volleyball		140,400	
Others			
Subtotal All Teams	1,722,716	602,495	0
Revenue Not Related to Specific Teams			12,771,135
Total Revenue	1,722,716	602,495	12,771,135

9 In-Kind \$527,948 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			527,948
Total Revenue	0	0	527,948

10 Compensation and Benefits provided by a third party \$0 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:

- 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

11 Media Rights \$9,446,387 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
Baseball			
Basketball	2,456,061		
Football	6,518,007		
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	8,974,068	0	0
Revenue Not Related to Specific Teams			472,319
Total Revenue	8,974,068	0	472,319

12 Total NCAA Distributions \$2,798,507 Total revenues received from the NCAA excluding football (sum of categories 12A through 12C).

Revenues by Source	Men's Teams Only Total NCAA Distributions	Women's Teams Only Total NCAA Distributions	Not Allocated by Gender Total NCAA Distributions
Baseball			
Basketball	1,343,208		
Football			
Golf		2,213	
Soccer			
Softball			
Swimming and Diving		5,159	
Tennis			
Track and Field, X-Country	20,199	1,075	
Volleyball			
Others			
Subtotal All Teams	1,363,407	8,447	0
Revenue Not Related to Specific Teams	0	0	1,426,653
Total Revenue	1,363,407	8,447	1,426,653

12A NCAA \$2,419,018 Input revenues received from the NCAA which could include revenue distributions and grants.

NCAA distributions or grants may be provided by the conference office. Consult with the conference office to accurately account for the amount received to then 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
Baseball			
Basketball	992,365		
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	992,365	0	0
Revenue Not Related to Specific Teams			1,426,653
Total Revenue	992,365	0	1,426,653

12B NCAA Host Revenue Settlements \$0 Input payments received from the NCAA for hosting a tournament or championship.

Revenues by Source	Men's Teams Only NCAA Host Revenue Settlements	Women's Teams Only NCAA Host Revenue Settlements	Not Allocated by Gender NCAA Host Revenue Settlements
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

12C Post-Season Non-Football NCAA Expense Reimbursements \$379,489 Input all amounts received related to participation in a post-season play game other than football, including:

- Expense reimbursements
- NCAA travel reimbursements

Revenues by Source	Men's Teams Only Post-Season Non-Football NCAA Expense Reimbursements	Women's Teams Only Post-Season Non-Football NCAA Expense Reimbursements	Not Allocated by Gender Post-Season Non-Football NCAA Expense Reimbursements
Baseball			
Basketball	350,843		
Football			
Golf			2,213
Soccer			
Softball			
Swimming and Diving			5,159
Tennis			
Track and Field, X-Country	20,199		1,075
Volleyball			
Others			
Subtotal All Teams	371,042	8,447	0
Revenue Not Related to Specific Teams			
Total Revenue	371,042	8,447	0

13 Conference Distributions (Non Media and Non Post Season) \$1,208,751 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 in total.

Note: Conference distributions of revenue generated by post-season play to conference members are to be recorded in Category 13A. Distributions for reimbursement of post-season play expenses for non-football are to be recorded in Category 12C and for football in Category 19.

Revenues by Source	Men's Teams Only Conference Distributions (Non Media and Non Post Season)	Women's Teams Only Conference Distributions (Non Media and Non Post Season)	Not Allocated by Gender Conference Distributions (Non Media and Non Post Season)
Baseball	20,380		
Basketball	430,393	13,998	
Football	188,819		
Golf			
Soccer		2,297	
Softball		2,333	
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	639,592	18,628	0
Revenue Not Related to Specific Teams			550,531
Total Revenue	639,592	18,628	550,531

13A Conference Distributions of Post-Season Generated Revenue \$5,024,367 Input conference distributions of revenue generated by post-season play to conference members for all sports.

Note: Distributions for reimbursement of post-season non-football expenses should be included in Category 12C and football expenses in Category 19. Portions of the distribution related to media rights are reported in Category 11, NCAA revenue distributions/grants are reported in Category 12A and all other conference distributions are reported in Category 13 or 13A.

Revenues by Source	Men's Teams Only Conference Distributions of Post-Season Generated Revenue	Women's Teams Only Conference Distributions of Post-Season Generated Revenue	Not Allocated by Gender Conference Distributions of Post-Season Generated Revenue
Baseball			
Basketball			
Football	5,024,367		
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	5,024,367	0	0
Revenue Not Related to Specific Teams			
Total Revenue	5,024,367	0	0

14 Program, Novelty, Parking and Concession Sales

\$1,250,161 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
Baseball	2,900		
Basketball	75,823		
Football	130,659		
Golf			
Soccer			
Softball		100	
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	209,382	100	0
Revenue Not Related to Specific Teams			1,040,679
Total Revenue	209,382	100	1,040,679

15 Royalties, Licensing,
Advertisement and
Sponsorships

\$6,447,110 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X- Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			6,447,110
Total Revenue	0	0	6,447,110

16 Sports Camp Revenues \$218,068 Input amounts received by the athletics department for sports camps and clinics.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Sports Camp Revenues	Sports Camp Revenues	Sports Camp Revenues
Baseball			
Basketball	117,541	4,123	
Football	6,216		
Golf			
Soccer			
Softball			
Swimming and Diving		44,423	
Tennis			
Track and Field, X-Country	22,882	22,883	
Volleyball			
Others			
Subtotal All Teams	146,639	71,429	0
Revenue Not Related to Specific Teams			
Total Revenue	146,639	71,429	0

17 Athletics Restricted Endowment and Investments Income \$387,654 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
Baseball	36,247		
Basketball	13,427		
Football	22,971		
Golf	4,718	3,348	
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country		1,399	
Volleyball		838	
Others			
Subtotal All Teams	77,363	5,585	0
Revenue Not Related to Specific Teams			304,706
Total Revenue	77,363	5,585	304,706

18 Other Operating Revenue \$1,141,468 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	Women's Teams Only	Not Allocated by Gender
	Other Operating Revenue	Other Operating Revenue	Other Operating Revenue
Baseball	180		
Basketball	25,300		
Football	15,726		
Golf	67,800	44,000	
Soccer		20,000	
Softball			
Swimming and Diving		1,800	
Tennis			
Track and Field, X-Country	11,582	11,583	
Volleyball		100	
Others			
Subtotal All Teams	120,588	77,483	0
Revenue Not Related to Specific Teams			943,397
Total Revenue	120,588	77,483	943,397

19 Post-Season Football Expense Reimbursements \$0 Input all amounts received related to participation in a post-season play game, including:

- Expense reimbursements.
- Ticket sales.
- NCAA travel reimbursements

Note: The amounts entered should not include conference tournaments or championship revenues.

Revenues by Source	Men's Teams Only Post-Season Football Expense Reimbursements	Women's Teams Only Post-Season Football Expense Reimbursements	Not Allocated by Gender Post-Season Football Expense Reimbursements
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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 \$92,759,096 Total of Categories 1-19.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Total Operating Revenues	Total Operating Revenues	Total Operating Revenues
Baseball	873,812		
Basketball	7,760,412	122,609	
Football	16,225,445		
Golf	278,545	157,981	
Soccer		37,362	
Softball		125,180	
Swimming and Diving		60,673	
Tennis		33,895	
Track and Field, X-Country	243,696	225,974	
Volleyball		222,148	
Others			
Subtotal All Teams	25,381,910	985,822	0
Revenue Not Related to Specific Teams			66,391,364
Total Revenue	25,381,910	985,822	66,391,364

20 Athletic Student Aid *Total Dollar Amount* \$9,660,666 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, living expenses and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.11.

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 236.54

Total Students Receiving Aid 409

Male Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	13.77	0.15	13.92	34	502,005
Basketball	13	0	13	13	575,546
Football	85.4	1	86.4	115	3,870,988
Golf	5.2	0	5.2	11	196,913
Track and Field, X-Country	14.47	0	14.47	49	463,546
Expenses Not Related to Specific Teams					
Totals	131.84	1.15	132.99	222	5,608,998

Female Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Basketball	12.81	0	12.81	13	529,136
Golf	7.04	0	7.04	10	231,332
Soccer	15.7	0	15.7	38	571,991
Softball	11.44	0	11.44	19	335,014
Swimming and Diving	15.4	0	15.4	33	605,430
Tennis	7	0	7	7	279,677
Track and Field, X-Country	21.26	0.91	22.17	50	680,854
Volleyball	11.99	0	11.99	17	535,205
Expenses Not Related to Specific Teams					
Totals	102.64	0.91	103.55	187	3,768,639

Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Expenses Not Related to Specific Teams					283,029
Totals	0		0		283,029

21 Guarantees \$1,405,608 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
Baseball	33,000		
Basketball	927,176	79,432	
Football	350,000		
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball		16,000	
Others			
Subtotal All Teams	1,310,176	95,432	0
Expenses Not Related to Specific Teams			
Total Expenses	1,310,176	95,432	0

22 Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities \$20,682,584 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 game should be included in Category 41A or 42A respectively.

23 Coaching Salaries, Benefits and Bonuses paid by a Third Party \$0 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, and entertainment.
- Speaking fees.
- Camp 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 game should be included in Category 41A or 42A respectively.

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
Baseball	1	1	525,205	0	3	3	539,367	0
Basketball	1	1	5,158,621	0	3	3	1,733,507	0

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
Football	1	1	4,616,910	0	10	10	4,041,601	0
Golf	1	1	216,077	0	1	1	71,215	0
Track and Field, X-Country	1	0.5	105,296	0	5	2.5	220,222	0
Subtotal All Teams	5	4.5	10,622,109	0	22	19.5	6,605,912	0
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			10,622,109	0			6,605,912	0

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	538,718	0	3	3	542,476	0
Golf	1	1	185,013	0	1	1	51,007	0
Soccer	1	1	182,196	0	3	3	134,149	0
Softball	1	1	211,623	0	3	3	258,441	0
Swimming and Diving	1	1	159,009	0	2	2	179,365	0
Tennis	1	1	138,388	0	1	1	78,382	0
Track and Field, X-Country	1	0.5	105,296	0	5	2.5	220,221	0
Volleyball	1	1	255,882	0	2	2	214,397	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	8	7.5	1,776,125	0	20	17.5	1,678,438	0
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			1,776,125	0			1,678,438	0

24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities \$16,403,276 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:

- 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.

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.

25 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party \$0 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:

- 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.

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
Baseball	197,624	0				
Basketball	1,806,152	0	368,170	0		
Football	2,144,165	0				
Golf	5,726	0	5,618	0		
Soccer			1,272	0		
Softball			60,006	0		
Swimming and Diving			27,706	0		
Tennis			3,027	0		
Track and Field, X-Country	50,608	0	49,775	0		
Volleyball			89,477	0		
Others						
Subtotal All Teams	4,204,275	0	605,051	0	0	0
Expenses Not Related to Specific Teams		0		0	11,593,950	0
Total Expenses	4,204,275	0	605,051	0	11,593,950	0

26 Severance Payments \$5,257,160 Input severance payments and applicable benefits recognized for past coaching and administrative personnel.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Severance Payments	Severance Payments	Severance Payments
Baseball			
Basketball		235,477	
Football	4,594,082		
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis		7,487	
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	4,594,082	242,964	0
Expenses Not Related to Specific Teams			420,114
Total Expenses	4,594,082	242,964	420,114

27 Recruiting \$1,500,406 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
Baseball	59,933		
Basketball	390,590	103,751	
Football	665,157		
Golf	8,181	27,128	
Soccer		39,250	
Softball		48,786	
Swimming and Diving		20,048	
Tennis		1,468	
Track and Field, X-Country	43,002	43,002	
Volleyball		47,170	
Others			
Subtotal All Teams	1,166,863	330,603	0
Expenses Not Related to Specific Teams			2,940
Total Expenses	1,166,863	330,603	2,940

28 Team \$4,170,360 Input air travel, ground travel, lodging, meals, and incidentals (including housing costs incurred during school break period) for competition related to preseason and regular season. Amounts incurred for food, lodging for housing the team before a home game, use of the institution’s own vehicles, airplanes, or in-kind value of donor-provided transportation should be included.

Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Team Travel	Team Travel	Team Travel
Baseball	404,088		
Basketball	1,050,166	487,423	
Football	1,170,053		
Golf	80,818	79,080	
Soccer		171,544	
Softball		161,501	
Swimming and Diving		-9,285	
Tennis		82,553	
Track and Field, X-Country	107,145	107,145	
Volleyball		227,711	
Others			
Subtotal All Teams	2,812,270	1,307,672	0
Expenses Not Related to Specific Teams			50,418
Total Expenses	2,812,270	1,307,672	50,418

29 Sports Equipment \$2,291,340 Input items that are provided to the teams only. Equipment amounts are Uniforms and those expended from current or operating funds. Include value of in-kind Supplies equipment provided.

Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.

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
Baseball	237,398		
Basketball	393,718	121,210	
Football	831,408		
Golf	98,526	77,438	
Soccer		28,770	
Softball		26,924	
Swimming and Diving		46,911	
Tennis		27,266	
Track and Field, X-Country	128,066	128,067	
Volleyball		58,558	
Others			
Subtotal All Teams	1,689,116	515,144	0
Expenses Not Related to Specific Teams			87,080
Total Expenses	1,689,116	515,144	87,080

30 Game Expense s \$2,218,667 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 conference for hosting a tournament.

Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.

Expenses by Object of Expenditure	Men's Teams Only Game Expenses	Women's Teams Only Game Expenses	Not Allocated by Gender Game Expenses
Baseball	40,631		
Basketball	425,455	61,631	
Football	838,368		
Golf	59,336	44,730	
Soccer		5,306	
Softball		41,145	
Swimming and Diving		53,388	
Tennis		3,839	
Track and Field, X-Country	44,659	44,659	
Volleyball		29,051	
Others			
Subtotal All Teams	1,408,449	283,749	0
Expenses Not Related to Specific Teams			526,469
Total Expenses	1,408,449	283,749	526,469

31 Fund Raising, Marketing and Promotion \$1,206,166 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
Baseball	16,960		
Basketball	49,265	5,686	
Football	33,066		
Golf	2,674	2,659	
Soccer			
Softball		1,028	
Swimming and Diving		1,630	
Tennis			
Track and Field, X-Country	1,239	1,240	
Volleyball		18,895	
Others			
Subtotal All Teams	103,204	31,138	0
Expenses Not Related to Specific Teams			1,071,824
Total Expenses	103,204	31,138	1,071,824

32 Sports Camp Expenses \$135,859 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
Baseball			
Basketball	46,951	5,574	
Football	3,253		
Golf	1,400		
Soccer		451	
Softball		642	
Swimming and Diving		4,067	
Tennis			
Track and Field, X-Country	35,936	35,936	
Volleyball		1,649	
Others			
Subtotal All Teams	87,540	48,319	0
Expenses Not Related to Specific Teams			
Total Expenses	87,540	48,319	0

33 Spirit Groups

\$0 Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.

Note: Expenses related to post-season play should be included in Categories 41 or 42 respectively.

Expenses by Object of Expenditure	Men's Teams Only Spirit Groups	Women's Teams Only Spirit Groups	Not Allocated by Gender Spirit Groups
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

34 Athletic Facilities Debt Service, Leases and Rental Fee \$8,447,017 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			8,447,017
Total Expenses	0	0	8,447,017

35 Direct Overhead and Administrative Expenses \$10,814,839 Input overhead and administrative expenses paid by or charged directly to athletics including:

- Administrative/Overhead fees charged by the institution to athletics.
- Security.
- Risk Management.
- 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
Baseball	141,804		
Basketball	413,705	222,725	
Football	1,187,658		
Golf	19,303	35,030	
Soccer		42,058	
Softball		69,737	
Swimming and Diving		15,784	
Tennis		9,931	
Track and Field, X-Country	71,760	71,760	
Volleyball		93,878	
Others			
Subtotal All Teams	1,834,230	560,903	0
Expenses Not Related to Specific Teams			8,419,706
Total Expenses	1,834,230	560,903	8,419,706

35A Facilities Maintenance and Operations \$5,352,734 Input facilities maintenance and operations expenses paid by or charged directly to athletics including:

- Facilities maintenance.
- Utilities.
- Equipment Repair.

Expenses by Object of Expenditure	Men's Teams Only Facilities Maintenance and Operations	Women's Teams Only Facilities Maintenance and Operations	Not Allocated by Gender Facilities Maintenance and Operations
Baseball	8,270		
Basketball	755	1,823	
Football	17,320		
Golf	605	902	
Soccer			
Softball		209	
Swimming and Diving		199	
Tennis			
Track and Field, X-Country	117	118	
Volleyball			
Others			
Subtotal All Teams	27,067	3,251	0
Expenses Not Related to Specific Teams			5,322,416
Total Expenses	27,067	3,251	5,322,416

36 Indirect Institutional Support \$0 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
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

37 Medical Expenses and Insurance \$1,612,709 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
Baseball	4,209		
Basketball	2,875		
Football	27,130		
Golf		220	
Soccer		500	
Softball		4,180	
Swimming and Diving			
Tennis		309	
Track and Field, X-Country	261	262	
Volleyball		4,460	
Others			
Subtotal All Teams	34,475	9,931	0
Expenses Not Related to Specific Teams			1,568,303
Total Expenses	34,475	9,931	1,568,303

38 Memberships and Dues \$35,720 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
Baseball			
Basketball	1,280	690	
Football	10,824		
Golf	400	445	
Soccer		507	
Softball			
Swimming and Diving		765	
Tennis			
Track and Field, X-Country	669	669	
Volleyball		869	
Others			
Subtotal All Teams	13,173	3,945	0
Expenses Not Related to Specific Teams			18,602
Total Expenses	13,173	3,945	18,602

39 Student-Athlete Meals (non-travel) \$3,480,954 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)
Baseball	183,550		
Basketball	504,011	225,997	
Football	1,976,267		
Golf	26,116	15,370	
Soccer		61,831	
Softball		24,726	
Swimming and Diving		47,350	
Tennis		26,438	
Track and Field, X-Country	74,833	74,833	
Volleyball		93,660	
Others			
Subtotal All Teams	2,764,777	570,205	0
Expenses Not Related to Specific Teams			145,972
Total Expenses	2,764,777	570,205	145,972

40 Other Operating Expenses \$1,292,987 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
Baseball	938		
Basketball	39,717	2,648	
Football	34,674		
Golf	13,708	837	
Soccer		244	
Softball		5,832	
Swimming and Diving		200	
Tennis			
Track and Field, X-Country	18,848	18,848	
Volleyball		6,052	
Others			
Subtotal All Teams	107,885	34,661	0
Expenses Not Related to Specific Teams			1,150,441
Total Expenses	107,885	34,661	1,150,441

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

- Team travel, lodging and meal expenses, including NCAA tournaments.
- Bonuses related to participation.
- Spirit groups.
- Uniforms.

Note: All post-season football play-related coaching compensation/bonuses and host settlements should be reported in Category 41A and 41B, respectively. Entries should not include conference tournaments or championships.

Expenses by Object of Expenditure	Men's Teams Only Post-Season Football Expenses	Women's Teams Only Post-Season Football Expenses	Not Allocated by Gender Post-Season Football Expenses
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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 Post-Season Football Expenses – Coaching Compensation/ Bonuses

\$0 Input all coaching bonuses related to participation in a post-season football game.

Note: Entries should not include conference tournaments or championships.

Expenses by Object of Expenditure	Men's Teams Only Post-Season Football Expenses – Coaching Compensation/ Bonuses	Women's Teams Only Post-Season Football Expenses – Coaching Compensation/ Bonuses	Not Allocated by Gender Post-Season Football Expenses – Coaching Compensation/ Bonuses
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

41B NCAA Football Host Expense Settlements \$0 Input expenses incurred for hosting a NCAA football tournament or championship.

Expenses by Object of Expenditure	Men's Teams Only NCAA Football Host Expense Settlements	Women's Teams Only NCAA Football Host Expense Settlements	Not Allocated by Gender NCAA Football Host Expense Settlements
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

42 NCAA Post-Season Non- \$743,345 Input all expenditures related to participation in a non-football post-season championship game, including:
 Football Expenses

- Team travel, lodging and meal expenses, including NCAA tournaments.
- Bonuses related to participation.
- Spirit groups.
- Uniforms.

Note: All post-season non-football play-related coaching compensation/bonuses and host settlements should be reported in Category 42A and 42B, respectively.

Expenses by Object of Expenditure	Men's Teams Only NCAA Post-Season Non-Football Expenses	Women's Teams Only NCAA Post-Season Non-Football Expenses	Not Allocated by Gender NCAA Post-Season Non-Football Expenses
Baseball			
Basketball	581,731		
Football			
Golf	2,972	20,400	
Soccer			
Softball			
Swimming and Diving		11,426	
Tennis			
Track and Field, X-Country	60,254	60,255	
Volleyball			
Others			
Subtotal All Teams	644,957	92,081	0
Expenses Not Related to Specific Teams			6,307
Total Expenses	644,957	92,081	6,307

42A NCAA Post-Season Non-Football Expenses – \$561,021 Input all coaching bonuses related to Coaching Compensation/ Bonuses participation in a non-football post-season game.

Expenses by Object of Expenditure	Men's Teams Only NCAA Post-Season Non-Football Expenses – Coaching Compensation/ Bonuses	Women's Teams Only NCAA Post-Season Non-Football Expenses – Coaching Compensation/ Bonuses	Not Allocated by Gender NCAA Post-Season Non-Football Expenses – Coaching Compensation/ Bonuses
Baseball			
Basketball	525,000		
Football			
Golf	10,146	8,250	
Soccer			
Softball			
Swimming and Diving		12,625	
Tennis			
Track and Field, X-Country	5,000		
Volleyball			
Others			
Subtotal All Teams	540,146	20,875	0
Expenses Not Related to Specific Teams			
Total Expenses	540,146	20,875	0

42B NCAA Non-Football Host Expense Settlements \$0 Input expenses incurred for hosting a non-football NCAA tournament or championship.

Expenses by Object of Expenditure	Men's Teams Only NCAA Non-Football Host Expense Settlements	Women's Teams Only NCAA Non-Football Host Expense Settlements	Not Allocated by Gender NCAA Non-Football Host Expense Settlements
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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

43 Enhanced Educational Benefits (Alston or other) \$1,591,260 Input any academic or graduation awards or incentives (Alston or other) paid by the institution within the reporting year that would not be included in the cost of attendance calculation.

Expenses by Object of Expenditure	Men's Teams Only Enhanced Educational Benefits (Alston or other)	Women's Teams Only Enhanced Educational Benefits (Alston or other)	Not Allocated by Gender Enhanced Educational Benefits (Alston or other)
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
Swimming and Diving			
Tennis			
Track and Field, X-Country			
Volleyball			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			1,591,260
Total Expenses	0	0	1,591,260

44 Institutional NIL Revenue Share \$0 Input institutional payments to student-athletes for use of Name, Image and Likeness (NIL) (including from institutional designee or contractor). Please include other direct institutional payments or additional benefits to student-athletes and/or student-athletes' families not currently permitted or permitted prior to the House settlement approval. However, do not include additional scholarships or enhanced educational benefits.

Expenses by Object of Expenditure	Men's Teams Only Institutional NIL Revenue Share	Women's Teams Only Institutional NIL Revenue Share	Not Allocated by Gender Institutional NIL Revenue Share
Baseball			
Basketball			
Football			
Golf			
Soccer			
Softball			
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 \$98,864,678 Total of Categories 20-44.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Total Operating Expenses	Total Operating Expenses	Total Operating Expenses
Baseball	2,894,982		
Basketball	14,626,221	3,532,567	
Football	26,412,924		
Golf	814,116	785,459	
Soccer		1,240,069	
Softball		1,249,794	
Swimming and Diving		1,176,618	
Tennis		658,765	
Track and Field, X-Country	1,431,461	1,642,940	
Volleyball		1,692,914	
Others			
Subtotal All Teams	46,179,704	11,979,126	0
Expenses Not Related to Specific Teams	0	0	40,705,848
Total Expenses	46,179,704	11,979,126	40,705,848

Athletics Participation

Table 588 Table 1 - - Athletics Participation. A participant at an NCAA member institution is defined as a student who, at any point during the academic year: (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.**

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
Baseball		47					
Basketball		14	14				
Cross Country		16	16	14	16	14	16
Football		119					
Golf		12	10				
Soccer			32				
Softball			22				
Swimming and Diving			33				
Tennis			7				
Track, Indoor		59	54	58	54	15	16
Track, Outdoor		60	54	58	54	15	16
Volleyball			19				
Others							
Total Participants		327	261	130	124	44	48
Participant Proportion		55.6%	44.4%				
Unduplicated Count of Participants		255	191				

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
Baseball	1		1					
Basketball	1		1					
Football	1		1					
Golf	1		1					
Track and Field, X-Country	1		1					
Others								
Coaching Position Totals	5	0	5	0	0	0	0	0

Head Coaching Assignments - Women's Teams

Table 2B

8 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					
Softball					1		1	
Swimming and Diving					1		1	
Tennis					1		1	
Track and Field, X-Country	1		1					
Volleyball	1		1					
Others								
Coaching Position Totals	4	0	4	0	4	0	4	0

Assistant Coaching Assignments - Men's Teams

Table 3A

22 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
Baseball	3		3					
Basketball	3		3					
Football	10		10					
Golf	1		1					
Track and Field, X-Country	5		5					
Others								
Coaching Position Totals	22	0	22	0	0	0	0	0

Assistant Coaching Assignments - Women's Teams

Table 3B

20 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		2		2	
Softball	1		1		2		2	
Swimming and Diving	2		2					
Tennis	1		1					
Track and Field, X-Country	5		5					
Volleyball	1		1		1		1	
Others								
Coaching Position Totals	13	0	13	0	7	0	7	0

Other Reporting Items

AUP Data Categories:

- 50 - Excess Transfers to Institution:** \$0
- 51 - Conference Realignment Expenses:** \$666,667
- 52 - Total Athletics Related Debt:** \$239,776,425
- 53 - Total Institutional Debt:** \$1,850,576,361
- 54 - Athletics Dedicated Endowments:** \$10,560,308
- 55 - Institutional Endowments:** \$952,586,988
- 56 - Athletics Related Capital Expenditures:** \$300,363

Other Data Categories:

- Institutional Expenses:** \$1,246,852,531
- Athletically-Related Facilities Annual Debt Service:** \$14,210,642
- Institution's Annual Debt Service:** \$102,359,884
- Institution's Education and General Expenses:** \$1,094,470,366
- Average Cost of Full Grant-in-Aid - In-State:** \$30,106
- Average Cost of Full Grant-in-Aid - Out-of-State:** \$45,706
- Average Cost of Attendance - In-State:** \$37,307
- Average Cost of Attendance - Out-of-State:** \$52,907
- Expenses Dedicated to Compliance:** \$543,688
- Name of Compliance Software Used:** Teamworks (Compliance + Recruiting)
- Compliance FTEs:** 4.5

Revenue Distribution - Sports Sponsored

Distribution Year: 2026

Academic Year of Sport Sponsorship Information: 2024-25

Men's Sports	Women's Sports	Mixed Sports
x Baseball	x Softball	
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 Track, Indoor	x Women's Swimming and Diving	
x Men's Track, Outdoor	x Women's Tennis	
	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: 10	Total Mixed Sports Sponsored:
Current Year's Submission of Sports Sponsored: 17	Previous Year's Submission of Sports Sponsored: 17	Variance: 0

Revenue Distribution - Grants-in-Aid

Distribution Year: 2026

Academic Year of Grant-in-Aid Information: 2024-25

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
Baseball	13.77	0.15	13.92	11.85
Basketball	13	0	13	13
Football	85.4	1	86.4	86
Golf	5.2	0	5.2	4.5
Track and Field, X- Country	14.47	0	14.47	12.6
Total Men's	131.84	1.15	132.99	127.95

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	12.81	0	12.81	12.81
Golf	7.04	0	7.04	6
Soccer	15.7	0	15.7	14
Softball	11.44	0	11.44	11.44
Swimming and Diving	15.4	0	15.4	14
Tennis	7	0	7	7
Track and Field, X- Country	21.26	0.91	22.17	18.91
Volleyball	11.99	0	11.99	11.99
Total Women's	102.64	0.91	103.55	96.15

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
219.84 (227.62)	224.10 (236.54)	4.26 (1.94%)

Revenue Distribution - Pell Grants

Distribution Year: 2026

Academic Year of Pell Grant Information: 2024-25

Men's Team Sports

Sport	2024-25 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Baseball	6	4	2	43,405
Basketball	1	5	-4	7,395
Football	43	54	-11	228,127
Golf		0	0	
Track and Field, X-Country	25	18	7	149,958
Men's Total	75	81	-6	428,885

Women's Team Sports

Sport	2024-25 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Basketball	3	5	-2	21,190
Golf	1	0	1	7,395
Soccer	1	1	0	1,615
Softball	6	5	1	41,005
Swimming and Diving	1	1	0	7,395
Tennis	1	0	1	7,395
Track and Field, X-Country	12	7	5	75,693
Volleyball	4	2	2	16,670
Women's Total	29	21	8	178,358

Mixed Team Sports

Sport	2024-25 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Mixed Total	0		0	0

	2024-25 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Total	104	102	2	\$607,243

Comments

Comments: Regarding the variance around the increase of the Athletically-related outstanding debt balance, the change was driven onboarding of approx. \$118M of new debt tied to the construction of the new football operations building connect to the football stadium.

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, living expenses and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.11.

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	\$5,608,998
Women's Teams	\$3,768,639
Total Amount	\$9,377,637

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	\$1,166,863
Women's Teams	\$330,603

Total Amount	\$1,497,466
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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 game should be included in Category 41A or 42A respectively.

Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$2,360,469	4.5	\$2,124,422	5
Women's Teams	\$236,817	7.5	\$222,016	8

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 game should be included in Category 41A or 42A respectively.

Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$338,765	19.5	\$300,269	22
Women's Teams	\$95,911	17.5	\$83,922	20

**Statement of Revenues and Expenses
For the fiscal year ended 2025**

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<i>Revenues</i>							
1	Ticket Sales	\$3,763,481	\$2,746,484	\$51,252	\$338,226	\$735,317	\$7,634,760
2	Direct State or Other Government Support	\$0	\$0	\$0	\$0	\$0	\$0
3	Student Fees	\$0	\$0	\$0	\$0	\$8,135,241	\$8,135,241
4	Direct Institutional Support	\$0	\$0	\$0	\$0	\$33,036,328	\$33,036,328
5	Less - Transfers to Institution	\$0	\$0	\$0	\$0	\$0	\$0
6	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$0	\$0
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$0	\$0	\$0	\$0	\$0	\$0
7	Guarantees	\$400,000	\$0	\$0	\$6,000	\$0	\$406,000
8	Contributions	\$155,199	\$552,175	\$53,236	\$1,564,601	\$12,771,135	\$15,096,346
9	In-Kind	\$0	\$0	\$0	\$0	\$527,948	\$527,948
10	Compensation and Benefits provided by a third party	\$0	\$0	\$0	\$0	\$0	\$0
11	Media Rights	\$6,518,007	\$2,456,061	\$0	\$0	\$472,319	\$9,446,387
12	Total NCAA Distributions	\$0	\$1,343,208	\$0	\$28,646	\$1,426,653	\$2,798,507
12A	NCAA Distributions	\$0	\$992,365	\$0	\$0	\$1,426,653	\$2,419,018
12B	NCAA Host Revenue Settlements	\$0	\$0	\$0	\$0	\$0	\$0
12C	Post-Season Non-Football NCAA Expense Reimbursements	\$0	\$350,843	\$0	\$28,646	\$0	\$379,489
13	Conference Distributions (Non Media and Non Post Season)	\$188,819	\$430,393	\$13,998	\$25,010	\$550,531	\$1,208,751

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
13A	Conference Distributions of Post-Season Generated Revenue	\$5,024,367	\$0	\$0	\$0	\$0	\$5,024,367
14	Program, Novelty, Parking and Concession Sales	\$130,659	\$75,823	\$0	\$3,000	\$1,040,679	\$1,250,161
15	Royalties, Licensing, Advertisement and Sponsorships	\$0	\$0	\$0	\$0	\$6,447,110	\$6,447,110
16	Sports Camp Revenues	\$6,216	\$117,541	\$4,123	\$90,188	\$0	\$218,068
17	Athletics Restricted Endowment and Investments Income	\$22,971	\$13,427	\$0	\$46,550	\$304,706	\$387,654
18	Other Operating Revenue	\$15,726	\$25,300	\$0	\$157,045	\$943,397	\$1,141,468
19	Post-Season Football Expense Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$16,225,445	\$7,760,412	\$122,609	\$2,259,266	\$66,391,364	\$92,759,096
<i>Expenses</i>							
20	Athletic Student Aid	\$3,870,988	\$575,546	\$529,136	\$4,401,967	\$283,029	\$9,660,666
21	Guarantees	\$350,000	\$927,176	\$79,432	\$49,000	\$0	\$1,405,608
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$8,658,511	\$6,892,128	\$1,081,194	\$4,050,751	\$0	\$20,682,584
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$0	\$0	\$0	\$0	\$0	\$0
24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$2,144,165	\$1,806,152	\$368,170	\$490,839	\$11,593,950	\$16,403,276

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$0	\$0	\$0	\$0	\$0	\$0
26	Severance Payments	\$4,594,082	\$0	\$235,477	\$7,487	\$420,114	\$5,257,160
27	Recruiting	\$665,157	\$390,590	\$103,751	\$337,968	\$2,940	\$1,500,406
28	Team Travel	\$1,170,053	\$1,050,166	\$487,423	\$1,412,300	\$50,418	\$4,170,360
29	Sports Equipment Uniforms and Supplies	\$831,408	\$393,718	\$121,210	\$857,924	\$87,080	\$2,291,340
30	Game Expenses	\$838,368	\$425,455	\$61,631	\$366,744	\$526,469	\$2,218,667
31	Fund Raising, Marketing and Promotion	\$33,066	\$49,265	\$5,686	\$46,325	\$1,071,824	\$1,206,166
32	Sports Camp Expenses	\$3,253	\$46,951	\$5,574	\$80,081	\$0	\$135,859
33	Spirit Groups	\$0	\$0	\$0	\$0	\$0	\$0
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	\$0	\$0	\$0	\$8,447,017	\$8,447,017
35	Direct Overhead and Administrative Expenses	\$1,187,658	\$413,705	\$222,725	\$571,045	\$8,419,706	\$10,814,839
35A	Facilities Maintenance and Operations	\$17,320	\$755	\$1,823	\$10,420	\$5,322,416	\$5,352,734
36	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$0	\$0
37	Medical Expenses and Insurance	\$27,130	\$2,875	\$0	\$14,401	\$1,568,303	\$1,612,709
38	Memberships and Dues	\$10,824	\$1,280	\$690	\$4,324	\$18,602	\$35,720
39	Student-Athlete Meals (non-travel)	\$1,976,267	\$504,011	\$225,997	\$628,707	\$145,972	\$3,480,954
40	Other Operating Expenses	\$34,674	\$39,717	\$2,648	\$65,507	\$1,150,441	\$1,292,987
41	Post-Season Football Expenses	\$0	\$0	\$0	\$0	\$0	\$0

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
41A	Post-Season Football Expenses – Coaching Compensation/ Bonuses	\$0	\$0	\$0	\$0	\$0	\$0
41B	NCAA Football Host Expense Settlements	\$0	\$0	\$0	\$0	\$0	\$0
42	NCAA Post-Season Non-Football Expenses	\$0	\$581,731	\$0	\$155,307	\$6,307	\$743,345
42A	NCAA Post-Season Non-Football Expenses – Coaching Compensation/ Bonuses	\$0	\$525,000	\$0	\$36,021	\$0	\$561,021
42B	NCAA Non-Football Host Expense Settlements	\$0	\$0	\$0	\$0	\$0	\$0
43	Enhanced Educational Benefits (Alston or other)	\$0	\$0	\$0	\$0	\$1,591,260	\$1,591,260
44	Institutional NIL Revenue Share	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$26,412,924	\$14,626,221	\$3,532,567	\$13,587,118	\$40,705,848	\$98,864,678
	Excess (Deficiencies) of Revenues Over (Under) Expenses	-\$10,187,479	-\$6,865,809	-\$3,409,958	-\$11,327,852	\$25,685,516	-\$6,105,582