

School Info**We agree to release the institution's data to the conference:** Yes**Institutional Contacts:****Primary Contact Person:** Randale Richmond**Phone:** 3306723120**CEO:** Dr. Todd Diacon**University CFO:** Jeannie Reifsnyder**Audit Firm:** RSM US LLP**Title:** Director of Athletics**Email:** rrichmo2@kent.edu**CEO Email:** tadiacon@kent.edu**University CFO Email:** lreifsn1@kent.edu**AUP Report Issuance Date:** 12/20/2024**Classification & Conference:****NCAA Primary Division:** I-FBS**Athletic Conference:** Mid-American 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		x	
Football	x		
Golf	x	x	
Gymnastics		x	
Ice Hockey			
Lacrosse		x	
Rifle			
Rowing			
Rugby			

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Skiing			
Soccer		x	
Softball		x	
Stunt			
Swimming and Diving			
Tennis			
Track, Indoor	x	x	
Track, Outdoor	x	x	
Triathlon			
Volleyball		x	
Water Polo			
Wrestling	x		
Others			
Totals	8	11	0

Revenue/Expense Summary

ID	Item	Amount	Definition
<i>Revenues</i>			
1	Ticket Sales	\$480,685	<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	\$13,726,016	Input student fees assessed and restricted for support of intercollegiate athletics.
4	Direct Institutional Support	\$7,200,463	<p>Input direct funds provided by the institution to athletics for the operations of intercollegiate athletics including:</p> <ul style="list-style-type: none"> • Unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition discounts/waivers, transfers) • Federal work study support for student workers employed by athletics. • Endowment unrestricted income, spending policy distributions and other investment income distributed to athletics in the reporting year to support athletic operations. Athletics restricted endowment income for athletics should be reported in Category 17.

ID	Item	Amount	Definition
5	Less - Transfers to Institution	\$0	If the institution allocated funds to athletics as represented in Categories 3-4 and the athletics department provided a transfer of funds back to the institution in the reporting year, report the transfer amount as a negative in this category. The transfer amount may not exceed the total of Categories 3-4. Transfers back to the institution in excess of Categories 3-4 should be reported in Category 50 - excess transfers to institution.
6	Indirect Institutional Support	\$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	\$3,795,500	Input revenue received from participation in away games. This includes payments received due to game cancellations.

ID	Item	Amount	Definition
8	Contributions	\$864,176	<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	\$0	<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	\$0	<p>Input all revenue received for radio, television, internet, digital and e-commerce rights, including the portion of conference distributions related to media rights - if applicable.</p> <p>Consult with your conference offices if you do not have the media rights distribution amount available.</p>
12	NCAA Distributions	\$1,195,802	<p>Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.</p> <p>In some cases, NCAA distributions may be provided by the conference office. Consult with the conference office for the amount if you do not have it available and include in this category.</p>
13	Conference Distributions (Non Media and Non Football Bowl)	\$2,027,291	<p>Input all revenues received by conference distribution, excluding portions of distribution relating to media rights (reported in Category 11) or NCAA distributions (reported in Category 12).</p> <p>Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.</p>

ID	Item	Amount	Definition
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	<p>Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)</p> <p>Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.</p>
14	Program, Novelty, Parking and Concession Sales	\$0	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Game Programs. • Novelties. • Food and Concessions. • Parking. <p>Advertising should be included in Category 15.</p>
15	Royalties, Licensing, Advertisement and Sponsorships	\$1,973,657	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Sponsorships. • Licensing Agreements. • Advertisement. • Royalties. • In-kind products and services as part of sponsorship agreement. <p>An allocation may be necessary to distinguish revenues generated by athletics versus the university if payments are combined.</p>
16	Sports Camp Revenues	\$541,629	Input amounts received by the athletics department for sports camps and clinics.
17	Athletics Restricted Endowment and Investments Income	\$0	<p>Please report <u>spending policy distributions</u> from athletics restricted endowments and <u>investment income used for athletics operations in the reporting year</u>.</p> <p>This category includes only restricted investment and endowment income used for the operations of intercollegiate athletics; institutional allocations of income from unrestricted endowments qualify as ""Direct Institutional Support"" and should be reported in Category 4.</p> <p>Note: Please make sure amounts reported are only up to the amount of expenses covered by the endowment for the reporting year.</p>

ID	Item	Amount	Definition
18	Other Operating Revenue	\$563,375	Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories. If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.
19	Football Bowl Revenues	\$0	Input all amounts received related to participation in a post-season football bowl game, including (Football Only): <ul style="list-style-type: none">• Expense reimbursements.• Ticket sales.
	Total Operating Revenues	\$32,368,594	Total of Categories 1-19.

Expenses

ID	Item	Amount	Definition
20	Athletic Student Aid	\$7,353,985	<p>Input the total dollar amount of athletic student-aid for the reporting year including:</p> <ul style="list-style-type: none"> • 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. <p>Note: Division I Grants-in-aid <u>equivalencies</u> are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). <u>Other expenses related to attendance</u> (also known as cost of attendance) <u>should not be included in the grants-in-aid revenue distribution equivalencies</u>. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10.</p> <p>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>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>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	\$364,111	<p>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	\$7,209,088	<p>Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state. <p>Place any severance payments in Category 26.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$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, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>

ID	Item	Amount	Definition
24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$5,672,184	<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	\$0	Input severance payments and applicable benefits recognized for past coaching and administrative personnel.
27	Recruiting	\$896,049	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.

ID	Item	Amount	Definition
28	Team Travel	\$4,993,398	<p>Input air and ground travel, lodging, meals and incidentals (including housing costs incurred during school break period) for competition related to preseason, regular season and non-football bowl postseason. Amounts incurred for food and lodging for housing the team before a home game also should be included. Use of the institution's own vehicles or airplanes as well as in-kind value of donor-provided transportation.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
29	Sports Equipment, Uniforms and Supplies	\$1,679,481	<p>Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
30	Game Expenses	\$958,008	<p>Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
31	Fund Raising, Marketing and Promotion	\$818,187	<p>Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.</p>
32	Sports Camp Expenses	\$452,669	<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	\$119,818	<p>Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>

ID	Item	Amount	Definition
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	<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	\$782,640	<p>Input overhead and administrative expenses <u>paid by or charged directly to athletics</u> including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees charged by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses.
36	Indirect Institutional Support	\$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>

ID	Item	Amount	Definition
37	Medical Expenses and Insurance	\$589,024	Input medical expenses and medical insurance premiums for student-athletes.
38	Memberships and Dues	\$556,813	Input memberships, conference and association dues.
39	Student-Athlete Meals (non-travel)	\$0	<p>Include meal allowance and food/snacks provided to student-athletes.</p> <p>Note: Meals provided during team travel should be reported in Category 28.</p>
40	Other Operating Expenses	\$2,459,831	<p>Input any operating expenses paid by athletics in the report year which cannot be classified into one of the stated categories, including:</p> <ul style="list-style-type: none"> • Non-team travel (conferences, etc.). • Team banquets and awards. <p>If the figure is greater than 10% of total expenses, please report the top three activities included in this category in the comments section.</p>
41	Football Bowl Expenses	\$0	<p>Input all expenditures related to participation in a post-season football bowl game, including:</p> <ul style="list-style-type: none"> • Team travel, lodging and meal expenses. • Bonuses related to football bowl participation. • Spirit groups. • Uniforms. <p>Note: All post-season football bowl related coaching compensation/bonuses should be reported in Category 41A, Bowl Expenses – Coaching Compensation/Bonuses.</p>
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	\$0	<p>Input all coaching bonuses related to participation in a post-season football bowl game (Football only).</p> <p>Note: All other post-season football bowl related expenses should be reported in Category 41, Football Bowl Expenses.</p>
	Total Operating Expenses	\$34,905,286	Total of Categories 20-41A.

Revenue/Expense Details

1 Ticket Sales \$480,685 Input revenue received for sales of admissions to athletic events. This may include:

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

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

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Ticket Sales	Ticket Sales	Ticket Sales
Baseball	16,345		
Basketball	213,452	28,070	
Field Hockey			
Football	160,819		
Golf			
Gymnastics		10,147	
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country	9,372		
Volleyball		8,545	
Wrestling	33,935		
Others			
Subtotal All Teams	433,923	46,762	0
Revenue Not Related to Specific Teams			
Total Revenue	433,923	46,762	0

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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

3 Student Fees \$13,726,016 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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			13,726,016
Total Revenue	0	0	13,726,016

4 Direct Institutional Support	\$7,200,463	<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.
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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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			7,200,463
Total Revenue	0	0	7,200,463

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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

7 Guarantees \$3,795,500 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	145,500		
Field Hockey			
Football	3,650,000		
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	3,795,500	0	0
Revenue Not Related to Specific Teams			
Total Revenue	3,795,500	0	0

8 Contributions \$864,176 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	129,260		
Basketball	30,569	24,570	
Field Hockey		8,463	
Football	55,480		
Golf	151,421	5,935	
Gymnastics		22,891	
Lacrosse		18,609	
Soccer		79,640	
Softball		3,411	
Track and Field, X-Country	16,123	12,143	
Volleyball		12,010	
Wrestling	207,572		
Others			
Subtotal All Teams	590,425	187,672	0
Revenue Not Related to Specific Teams			86,079
Total Revenue	590,425	187,672	86,079

9 In-Kind \$0 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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

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:
	<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.
	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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

11 Media Rights

\$0 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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

12 NCAA \$1,195,802 Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.

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

Revenues by Source	Men's Teams Only NCAA Distributions	Women's Teams Only NCAA Distributions	Not Allocated by Gender NCAA Distributions
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			1,195,802
Total Revenue	0	0	1,195,802

13	Conference Distributions (Non Media and Non Football Bowl)	\$2,027,291	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). Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.
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Revenues by Source	Men's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Women's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Not Allocated by Gender Conference Distributions (Non Media and Non Football Bowl)
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			2,027,291
Total Revenue	0	0	2,027,291

13A	Conference Distributions of Football Bowl Generated Revenue	<p>\$0 Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)</p> <p>Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.</p>
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Revenues by Source	Men's Teams Only Conference Distributions of Football Bowl Generated Revenue	Women's Teams Only Conference Distributions of Football Bowl Generated Revenue	Not Allocated by Gender Conference Distributions of Football Bowl Generated Revenue
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

14 Program, Novelty, Parking and Concession Sales \$0 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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

15 Royalties, Licensing,
Advertisement and
Sponsorships

\$1,973,657 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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			1,973,657
Total Revenue	0	0	1,973,657

16 Sports Camp Revenues \$541,629 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	46,774		
Basketball	31,566	15,508	
Field Hockey		10,730	
Football	167,585		
Golf	3,496	3,496	
Gymnastics		47,510	
Lacrosse		19,244	
Soccer		62,284	
Softball		44,007	
Track and Field, X-Country	22,490	22,490	
Volleyball		32,563	
Wrestling	6,001		
Others			
Subtotal All Teams	277,912	257,832	0
Revenue Not Related to Specific Teams		5,885	
Total Revenue	277,912	263,717	0

17 Athletics Restricted
Endowment and
Investments Income

\$0 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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X- Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

18 Other Operating Revenue \$563,375 Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories.

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

Revenues by Source	Men's Teams Only Other Operating Revenue	Women's Teams Only Other Operating Revenue	Not Allocated by Gender Other Operating Revenue
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			563,375
Total Revenue	0	0	563,375

19 Football Bowl Revenues

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

- Expense reimbursements.
- Ticket sales.

Revenues by Source	Men's Teams Only Football Bowl Revenues	Women's Teams Only Football Bowl Revenues	Not Allocated by Gender Football Bowl Revenues
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Total Operating Revenues

\$32,368,594 Total of Categories 1-19.

Revenues by Source	Men's Teams Only Total Operating Revenues	Women's Teams Only Total Operating Revenues	Not Allocated by Gender Total Operating Revenues
Baseball	192,379		
Basketball	421,087	68,148	
Field Hockey		19,193	
Football	4,033,884		
Golf	154,917	9,431	
Gymnastics		80,548	
Lacrosse		37,853	
Soccer		141,924	
Softball		47,418	
Track and Field, X-Country	47,985	34,633	
Volleyball		53,118	
Wrestling	247,508		
Others			
Subtotal All Teams	5,097,760	492,266	0
Revenue Not Related to Specific Teams		5,885	26,772,683
Total Revenue	5,097,760	498,151	26,772,683

20	Athletic Student Aid	Total Dollar Amount	\$7,353,985	<p>Input the total dollar amount of athletic student-aid for the reporting year including:</p> <ul style="list-style-type: none"> • 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. <p>Note: Division I Grants-in-aid <u>equivalencies</u> are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). <u>Other expenses related to attendance</u> (also known as cost of attendance) <u>should not be included in the grants-in-aid revenue distribution equivalencies</u>. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10.</p> <p>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>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>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>
		Total Equivalencies Awarded	216.27	
		Total Students Receiving Aid	401	

Male Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2023-2024 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	11.02		11.02	32	357,924
Basketball	12.75		12.75	13	396,329
Football	70.51		70.51	84	2,441,412
Golf	4.49		4.49	11	151,789
Track and Field, X-Country	12.39		12.39	41	375,848
Wrestling	9.9		9.9	29	310,802
Expenses Not Related to Specific Teams	0				0
Totals	121.06	0	121.06	210	4,034,104

Female Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2023-2024 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Basketball	10.51		10.51	14	365,622
Field Hockey	11.96		11.96	25	442,429
Golf	5.97		5.97	8	218,175
Gymnastics	8.37		8.37	12	312,233
Lacrosse	9.08		9.08	27	280,355
Soccer	12.68		12.68	27	437,314
Softball	9.95		9.95	23	334,837
Track and Field, X-Country	16.82		16.82	43	587,210
Volleyball	9.87		9.87	12	341,706
Expenses Not Related to Specific Teams	0				0
Totals	95.21	0	95.21	191	3,319,881

Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2023-2024 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Expenses Not Related to Specific Teams					
Totals	0	0	0	0	0

21 Guarantees \$364,111 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 Women's Teams Only Not Allocated by Gender		
	Guarantees	Guarantees	Guarantees
Baseball	6,000		
Basketball	10,000	21,000	
Field Hockey			
Football	325,000		
Golf			
Gymnastics			
Lacrosse			
Soccer		2,111	
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	341,000	23,111	0
Expenses Not Related to Specific Teams			
Total Expenses	341,000	23,111	0

22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$7,209,088	<p>Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:</p> <ul style="list-style-type: none"> Gross wages and bonuses. Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state. <p>Place any severance payments in Category 26.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$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, entertainment. Speaking fees. Camps compensation. Media income. Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>

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	229,138	0	2	2	336,316	0
Basketball	1	1	383,437	0	3	3	695,469	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	475,000	0	10	10	1,811,741	0
Golf	1	1	119,937	0	1	1	119,174	0
Track and Field, X-Country	1	0.5	33,701	0	4	2	129,987	0
Wrestling	1	1	91,549	0	2	2	198,020	0
Subtotal All Teams	6	5.5	1,332,762	0	22	20	3,290,707	0
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			1,332,762	0			3,290,707	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	241,368	0	3	3	370,495	0
Field Hockey	1	1	88,641	0	2	2	163,444	0
Golf	1	1	116,299	0	1	1	99,798	0
Gymnastics	1	1	90,307	0	2	2	165,872	0
Lacrosse	1	1	80,939	0	2	2	144,411	0
Soccer	1	1	88,170	0	2	2	170,537	0
Softball	1	1	79,999	0	2	2	191,360	0
Track and Field, X-Country	1	0.5	50,552	0	4	2	179,858	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
Volleyball	1	1	94,785	0	2	2	168,784	0
Subtotal All Teams	9	8.5	931,060	0	20	18	1,654,559	0
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			931,060	0			1,654,559	0

24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$5,672,184	<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>

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	0	0				
Basketball	61,321	0	73,327	0		
Field Hockey			0	0		
Football	499,055	0				
Golf	0	0	0	0		
Gymnastics			0	0		
Lacrosse			0	0		
Soccer			0	0		
Softball			0	0		
Track and Field, X- Country	0	0	0	0		
Volleyball			0	0		
Wrestling	0	0				
Others						
Subtotal All Teams	560,376	0	73,327	0	0	0
Expenses Not Related to Specific Teams	0	0	0	0	5,038,481	0
Total Expenses	560,376	0	73,327	0	5,038,481	0

26

Severance Payments

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

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

27 Recruiting \$896,049 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	16,897		
Basketball	73,993	66,136	
Field Hockey		10,721	
Football	575,646		
Golf	19,744	9,396	
Gymnastics		9,002	
Lacrosse		11,442	
Soccer		41,536	
Softball		15,051	
Track and Field, X-Country	6,257	4,139	
Volleyball		16,658	
Wrestling	18,490		
Others			
Subtotal All Teams	711,027	184,081	0
Expenses Not Related to Specific Teams			941
Total Expenses	711,027	184,081	941

28 Team \$4,993,398 Input air and ground travel, lodging, meals and incidentals (including housing costs incurred during school break period) for competition related to preseason, regular season and non-football bowl postseason. Amounts incurred for food and lodging for housing the team before a home game also should be included. Use of the institution's own vehicles or airplanes as well as in-kind value of donor-provided transportation.

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

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Team Travel	Team Travel	Team Travel
Baseball	222,546		
Basketball	569,779	187,425	
Field Hockey		89,046	
Football	2,314,891		
Golf	108,439	91,894	
Gymnastics		54,834	
Lacrosse		100,015	
Soccer		80,319	
Softball		128,520	
Track and Field, X-Country	102,187	99,479	
Volleyball		68,338	
Wrestling	100,744		
Others			
Subtotal All Teams	3,418,586	899,870	0
Expenses Not Related to Specific Teams			674,942
Total Expenses	3,418,586	899,870	674,942

29 Sports Equipment, Uniforms and Supplies \$1,679,481 Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.

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

Expenses by Object of Expenditure	Men's Teams Only Sports Equipment, Uniforms and Supplies	Women's Teams Only Sports Equipment, Uniforms and Supplies	Not Allocated by Gender Sports Equipment, Uniforms and Supplies
Baseball	96,791		
Basketball	55,046	31,453	
Field Hockey		27,405	
Football	598,211		
Golf	8,194	15,858	
Gymnastics		19,349	
Lacrosse		34,210	
Soccer		30,829	
Softball		38,863	
Track and Field, X-Country	29,208	27,146	
Volleyball		13,103	
Wrestling	33,717		
Others			
Subtotal All Teams	821,167	238,216	0
Expenses Not Related to Specific Teams			620,098
Total Expenses	821,167	238,216	620,098

30 Game Expense \$958,008 Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.

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

Expenses by Object of Expenditure	Men's Teams Only Game Expenses	Women's Teams Only Game Expenses	Not Allocated by Gender Game Expenses
Baseball	32,488		
Basketball	243,115	182,647	
Field Hockey		11,249	
Football	400,852		
Golf	0	0	
Gymnastics		12,142	
Lacrosse		14,422	
Soccer		14,977	
Softball		11,775	
Track and Field, X-Country	4,750	4,925	
Volleyball		16,555	
Wrestling	8,111		
Others			
Subtotal All Teams	689,316	268,692	0
Expenses Not Related to Specific Teams	0	0	
Total Expenses	689,316	268,692	0

31 Fund Raising, Marketing and Promotion \$818,187 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	0		
Basketball	0	0	
Field Hockey		0	
Football	0		
Golf	0	0	
Gymnastics		0	
Lacrosse		0	
Soccer		0	
Softball		0	
Track and Field, X- Country	0	0	
Volleyball		0	
Wrestling	0		
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams	0	0	818,187
Total Expenses	0	0	818,187

32 Sports Camp Expenses \$452,669 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	47,083		
Basketball	20,189	17,542	
Field Hockey		13,347	
Football	113,753		
Golf	2,942	2,942	
Gymnastics		48,436	
Lacrosse		17,763	
Soccer		49,380	
Softball		42,684	
Track and Field, X-Country	23,884	23,884	
Volleyball		24,441	
Wrestling	1,200		
Others			
Subtotal All Teams	209,051	240,419	0
Expenses Not Related to Specific Teams		3,199	
Total Expenses	209,051	243,618	0

33 Spirit Groups \$119,818 Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.

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

Expenses by Object of Expenditure	Men's Teams Only Spirit Groups	Women's Teams Only Spirit Groups	Not Allocated by Gender Spirit Groups
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			119,818
Total Expenses	0	0	119,818

- 34 Athletic Facilities Debt Service, Leases and Rental Fee \$0 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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

35 Direct Overhead and Administrative Expenses	\$782,640	Input overhead and administrative expenses <u>paid by or charged directly to athletics</u> including: <ul style="list-style-type: none"> • Administrative/Overhead fees charged by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses.
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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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			782,640
Total Expenses	0	0	782,640

36 Indirect Institutional Support	<p>\$0 Input overhead and administrative expenses <u>NOT</u> paid by or charged directly to athletics 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>
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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			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

37 Medical Expenses and Insurance \$589,024 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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			589,024
Total Expenses	0	0	589,024

38 Memberships and Dues \$556,813 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	13,549		
Basketball	45,790	24,394	
Field Hockey		9,633	
Football	6,535		
Golf	4,672	2,810	
Gymnastics		1,122	
Lacrosse		3,110	
Soccer		9,440	
Softball		1,547	
Track and Field, X-Country	617	617	
Volleyball		9,117	
Wrestling	2,964		
Others			
Subtotal All Teams	74,127	61,790	0
Expenses Not Related to Specific Teams			420,896
Total Expenses	74,127	61,790	420,896

39 Student-Athlete Meals (non-travel)

\$0 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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

40 Other Operating Expenses \$2,459,831 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			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			2,459,831
Total Expenses	0	0	2,459,831

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

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

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

	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
Expenses by Object of Expenditure	Football Bowl Expenses	Football Bowl Expenses	Football Bowl Expenses
Baseball			
Basketball			
Field Hockey			
Football			
Golf			
Gymnastics			
Lacrosse			
Soccer			
Softball			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

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

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

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

Total Operating Expenses

\$34,905,286 Total of Categories 20-41A.

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	1,358,732		
Basketball	2,554,468	1,581,409	
Field Hockey		855,915	
Football	9,562,096		
Golf	534,891	557,172	
Gymnastics		713,297	
Lacrosse		686,667	
Soccer		924,613	
Softball		844,636	
Track and Field, X-Country	706,439	977,810	
Volleyball		753,487	
Wrestling	765,597		
Others			
Subtotal All Teams	15,482,223	7,895,006	0
Expenses Not Related to Specific Teams	0	3,199	11,524,858
Total Expenses	15,482,223	7,898,205	11,524,858

Athletics Participation

Table 510 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		40					
Basketball		15	14				
Cross Country		14	14				
Field Hockey			26				
Football		100					
Golf		11	8				
Gymnastics			24				
Lacrosse			34				
Soccer			30				
Softball			24				
Track, Indoor		52	46				
Track, Outdoor							
Volleyball			16				
Wrestling		42					
Others							
Total Participants		274	236	0	0	0	0
Participant Proportion		53.7%	46.3%				

Sport	Number of Participants			Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
	Coed Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Unduplicated Count of Participants		274	236				

Head Coaching Assignments - Men's Teams

Table 2A

6 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	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
	Coaching Duties	Coaching Duties	University Employee	University Employee or Volunteer	Coaching Duties	Coaching Duties	University Employee	University Employee or Volunteer
Baseball	1		1					
Basketball	1		1					
Football	1		1					
Golf	1		1					
Track and Field, X-Country		1		1				
Wrestling	1		1					
Others								
Coaching Position Totals	5	1	5	1	0	0	0	0

Head Coaching Assignments - Women's Teams

Table 2B

9 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					
Field Hockey					1		1	
Golf	1		1					
Gymnastics	1		1					
Lacrosse					1		1	
Soccer	1		1					
Softball					1		1	
Track and Field, X-Country		1		1				
Volleyball					1		1	
Others								
Coaching Position Totals	4	1	4	1	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	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
	Coaching Duties	Coaching Duties	University Employee	University Employee or Volunteer	Coaching Duties	Coaching Duties	University Employee	University Employee or Volunteer
Baseball	2		2					
Basketball	3		3					
Football	10		10					
Golf	1		1					
Track and Field, X-Country		4		4				
Wrestling	2		2					
Others								
Coaching Position Totals	18	4	18	4	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					3		3	
Field Hockey	1		1		1		1	
Golf					1		1	
Gymnastics	1		1		1		1	
Lacrosse					2		2	
Soccer	1		1		1		1	
Softball	1		1		1		1	
Track and Field, X-Country		4		4				
Volleyball	1		1		1		1	
Others								
Coaching Position Totals	5	4	5	4	11	0	11	0

Other Reporting Items

AUP Data Categories:

- 50 - Excess Transfers to Institution: \$0**
- 51 - Conference Realignment Expenses: \$0**
- 52 - Total Athletics Related Debt: \$1,578,479**
- 53 - Total Institutional Debt: \$378,046,000**
- 54 - Athletics Dedicated Endowments: \$394,950**
- 55 - Institutional Endowments: \$7,912,225**
- 56 - Athletics Related Capital Expenditures: \$1,572,411**

Other Data Categories:

- Institutional Expenses: \$715,196,000**
- Athletically-Related Facilities Annual Debt Service: \$0**
- Institution's Annual Debt Service: \$20,294,265**
- Institution's Education and General Expenses: \$511,471,000**
- Average Cost of Full Grant-in-Aid - In-State: \$25,245**
- Average Cost of Full Grant-in-Aid - Out-of-State: \$34,351**
- Average Cost of Attendance - In-State: \$30,159**
- Average Cost of Attendance - Out-of-State: \$39,265**
- Expenses Dedicated to Compliance: \$20,000**
- Name of Compliance Software Used: Jumpforward**
- Compliance FTEs: 3**

Revenue Distribution - Sports Sponsored**Distribution Year: 2025****Academic Year of Sport Sponsorship Information: 2023-24**

Men's Sports	Women's Sports	Mixed Sports
x Baseball	x Field Hockey	
x Football	x Softball	
x Men's Basketball	x Women's Basketball	
x Men's Cross Country	x Women's Cross Country	
x Men's Golf	x Women's Golf	
x Men's Track, Indoor	x Women's Gymnastics	
x Men's Track, Outdoor	x Women's Lacrosse	
x Men's Wrestling	x Women's Soccer	
	x Women's Track, Indoor	
	x Women's Track, Outdoor	
	x Women's Volleyball	
Total Men's Sports Sponsored: 8	Total Women's Sports Sponsored: 11	Total Mixed Sports Sponsored:
Current Year's Submission of Sports Sponsored: 19	Previous Year's Submission of Sports Sponsored: 19	Variance: 0

Revenue Distribution - Grants-in-Aid

Distribution Year: 2025

Academic Year of Grant-in-Aid Information: 2023-24

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	11.02	0	11.02	11.02
Basketball	12.75	0	12.75	12.75
Football	70.51	0	70.51	70.51
Golf	4.49	0	4.49	4.49
Track and Field, X- Country	12.39	0	12.39	12.39
Wrestling	9.9	0	9.9	9.9
Total Men's	121.06	0	121.06	121.06

Women's Team Sports

Women's Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded (A+B)	Total Revenue Distribution Equivalencies Awarded
Basketball	10.51	0	10.51	10.51
Field Hockey	11.96	0	11.96	11.96
Golf	5.97	0	5.97	5.97
Gymnastics	8.37	0	8.37	8.37
Lacrosse	9.08	0	9.08	9.08
Soccer	12.68	0	12.68	12.68
Softball	9.95	0	9.95	9.95
Track and Field, X- Country	16.82	0	16.82	16.82
Volleyball	9.87	0	9.87	9.87
Total Women's	95.21	0	95.21	95.21

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
205.31 (205.06)	216.27 (216.27)	10.96 (5.34%)

Required explanation of 5.34% difference:

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

Variance explanation: The institution saw increases in tuition, fees, room and board across all financial aid cohorts from AY 22-23 to AY 23-24. Athletics also saw an increase in mid=year transfers for spring 2024 who do not have as much access to institutional merit aid which results in more athletics aid being paid. There was less student-athletes receiving institution merit aid which resulted in higher dollar amount of athletic scholarships being awarded.

Revenue Distribution - Pell Grants

Distribution Year: 2025

Academic Year of Pell Grant Information: 2023-24

Men's Team Sports

Sport	2023-24 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Baseball	3	3	0	22,185
Basketball	7	9	-2	46,465
Football	32	36	-4	160,008
Golf	0	0	0	0
Track and Field, X-Country	16	7	9	97,070
Wrestling	10	10	0	42,036
Men's Total	68	65	3	367,764

Women's Team Sports

Sport	2023-24 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Basketball	1	1	0	7,395
Field Hockey	0	1	-1	0
Golf	0	0	0	0
Gymnastics	1	0	1	4,345
Lacrosse	3	2	1	17,185
Soccer	4	3	1	29,580
Softball	1	1	0	7,395
Track and Field, X-Country	7	8	-1	35,090
Volleyball	1	2	-1	7,395
Women's Total	18	18	0	108,385

Mixed Team Sports

Sport	2023-24 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Mixed Total	0		0	0

	2023-24 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Total	86	83	3	\$476,149

Comments

Comments:

Miscellaneous Information

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

- Athletically
Related
Student Aid
- Input the total dollar amount of athletic student-aid for the reporting year including:
 - Summer school.
 - Tuition discounts and waivers (unless it is a discount or waiver available to the general student body).
 - Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility).
 - Other expenses related to attendance.

Note: Division I Grants-in-aid equivalencies are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). Other expenses related to attendance (also known as cost of attendance) should not be included in the grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10.

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	\$4,034,104
Women's Teams	\$3,319,881
Total Amount	\$7,353,985

- 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 | \$711,027 |
| Women's Teams | \$184,081 |

Total Amount	\$895,108
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Head Coaches Salaries

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

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

Place any severance payments in Category 26.

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

Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$242,320	5.5	\$222,127	6
Women's Teams	\$109,536	8.5	\$103,451	9

Assistant Coaches Salaries

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

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

Place any severance payments in Category 26.

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

Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$164,535	20	\$149,578	22
Women's Teams	\$91,920	18	\$82,728	20

**Statement of Revenues and Expenses
For the fiscal year ended 2024**

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<i>Revenues</i>							
1	Ticket Sales	\$160,819	\$213,452	\$28,070	\$78,344	\$0	\$480,685
2	Direct State or Other Government Support	\$0	\$0	\$0	\$0	\$0	\$0
3	Student Fees	\$0	\$0	\$0	\$0	\$13,726,016	\$13,726,016
4	Direct Institutional Support	\$0	\$0	\$0	\$0	\$7,200,463	\$7,200,463
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	\$3,650,000	\$145,500	\$0	\$0	\$0	\$3,795,500
8	Contributions	\$55,480	\$30,569	\$24,570	\$667,478	\$86,079	\$864,176
9	In-Kind	\$0	\$0	\$0	\$0	\$0	\$0
10	Compensation and Benefits provided by a third party	\$0	\$0	\$0	\$0	\$0	\$0
11	Media Rights	\$0	\$0	\$0	\$0	\$0	\$0
12	NCAA Distributions	\$0	\$0	\$0	\$0	\$1,195,802	\$1,195,802
13	Conference Distributions (Non Media and Non Football Bowl)	\$0	\$0	\$0	\$0	\$2,027,291	\$2,027,291
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	\$0	\$0	\$0	\$0	\$0
14	Program, Novelty, Parking and Concession Sales	\$0	\$0	\$0	\$0	\$0	\$0
15	Royalties, Licensing, Advertisement and Sponsorships	\$0	\$0	\$0	\$0	\$1,973,657	\$1,973,657

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
16	Sports Camp Revenues	\$167,585	\$31,566	\$15,508	\$321,085	\$5,885	\$541,629
17	Athletics Restricted Endowment and Investments Income	\$0	\$0	\$0	\$0	\$0	\$0
18	Other Operating Revenue	\$0	\$0	\$0	\$0	\$563,375	\$563,375
19	Football Bowl Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$4,033,884	\$421,087	\$68,148	\$1,066,907	\$26,778,568	\$32,368,594

Expenses

20	Athletic Student Aid	\$2,441,412	\$396,329	\$365,622	\$4,150,622	\$0	\$7,353,985
21	Guarantees	\$325,000	\$10,000	\$21,000	\$8,111	\$0	\$364,111
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$2,286,741	\$1,078,906	\$611,863	\$3,231,578	\$0	\$7,209,088
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	\$499,055	\$61,321	\$73,327	\$0	\$5,038,481	\$5,672,184
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$0	\$0	\$0	\$0	\$0	\$0
26	Severance Payments	\$0	\$0	\$0	\$0	\$0	\$0
27	Recruiting	\$575,646	\$73,993	\$66,136	\$179,333	\$941	\$896,049
28	Team Travel	\$2,314,891	\$569,779	\$187,425	\$1,246,361	\$674,942	\$4,993,398
29	Sports Equipment, Uniforms and Supplies	\$598,211	\$55,046	\$31,453	\$374,673	\$620,098	\$1,679,481
30	Game Expenses	\$400,852	\$243,115	\$182,647	\$131,394	\$0	\$958,008
31	Fund Raising, Marketing and Promotion	\$0	\$0	\$0	\$0	\$818,187	\$818,187
32	Sports Camp Expenses	\$113,753	\$20,189	\$17,542	\$297,986	\$3,199	\$452,669

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
33	Spirit Groups	\$0	\$0	\$0	\$0	\$119,818	\$119,818
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	\$0	\$0	\$0	\$0	\$0
35	Direct Overhead and Administrative Expenses	\$0	\$0	\$0	\$0	\$782,640	\$782,640
36	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$0	\$0
37	Medical Expenses and Insurance	\$0	\$0	\$0	\$0	\$589,024	\$589,024
38	Memberships and Dues	\$6,535	\$45,790	\$24,394	\$59,198	\$420,896	\$556,813
39	Student-Athlete Meals (non-travel)	\$0	\$0	\$0	\$0	\$0	\$0
40	Other Operating Expenses	\$0	\$0	\$0	\$0	\$2,459,831	\$2,459,831
41	Football Bowl Expenses	\$0	\$0	\$0	\$0	\$0	\$0
41A	Football Bowl Expenses - Coaching Compensation/ Bonuses	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$9,562,096	\$2,554,468	\$1,581,409	\$9,679,256	\$11,528,057	\$34,905,286
	Excess (Deficiencies) of Revenues Over (Under) Expenses	-\$5,528,212	-\$2,133,381	-\$1,513,261	-\$8,612,349	\$15,250,511	-\$2,536,692