

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**APRIL 25, 2023**

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**SUBJECT**

Intercollegiate Athletics Reports of Revenues and Expenses

**REFERENCE**

June 2016 Board directed that the universities' National Collegiate Athletics Association (NCAA) "Agreed Upon Procedures Reports" would be provided to the Board and would also serve as the revenues/expenses reporting template for Lewis-Clark State College.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education (Board) Governing Policies & Procedures, Section V.X.5.

**BACKGROUND/DISCUSSION**

Responsibility, management, control, and reporting requirements for athletics are detailed in Board Policy V.X. The college and universities are required to submit regular financial reports as specified by the Board office. For the universities, the revenue and expenses reported must reconcile to the NCAA "Agreed Upon Procedures Reports" that are prepared annually and reviewed by the Board's external auditor.

Board policy V.X. establishes limits on how much state appropriation (including appropriated spending authority for tuition and fees) each institution can expend for intercollegiate athletics. Increases to the limits are generally tied to changes to the appropriated funds (General Funds and tuition and fees), or through Board approval. The policy provides a mechanism for Chief Executive Officers to request Board approval for one-time or ongoing changes to the limits when justified on the basis of adding or expanding programs, investing in facility upgrades or repairs, meeting new federal or state regulatory compliance requirements, and/or meeting intercollegiate athletic association or conference requirements. The current policy allows the ability for institutions to increase the student athletic fees without regard to the general education appropriation.

**IMPACT**

The reports of Revenues and Expenses are presented for each institution for fiscal year 2022 in Attachments 1 through 4.

**ATTACHMENTS**

Attachment 1	Boise State University
Attachment 2	Idaho State University
Attachment 3	University of Idaho
Attachment 4	Lewis-Clark State College

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**APRIL 25, 2023**

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**STAFF COMMENTS AND RECOMMENDATIONS**

The Athletics Reports show results for fiscal year 2022. It should be noted that state funds are critical to support the student athletes and athletic programs at the four institutions. Ticket sales, contributions, and program revenues are insufficient to enable the athletic programs to be fully self-supporting. Representatives from the institutions will be available to respond to questions from Board members if necessary.

**BOARD ACTION**

This item is for informational purposes only.

**BOISE STATE UNIVERSITY ATHLETIC DEPARTMENT  
STATEMENT OF REVENUES AND EXPENSES  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

	Football	Men's Basketball	Other Men's Sports	Women's Basketball	Women's Volleyball	Other Women's Sports	Nonprogram Specific	Totals
<b>OPERATING REVENUES</b>								
Ticket Sales	\$ 5,865,217	\$ 1,301,213	\$ -	\$ 20,289	\$ 12,781	\$ 26,605	\$ -	\$ 7,226,105
Student Fees	-	-	-	-	-	-	3,761,925	3,761,925
Direct Institutional Support	-	-	141,095	816,819	349,850	981,913	4,892,488	7,182,165
Direct Institutional Support (OST Waivers & Work Study)	1,317,489	197,311	388,273	208,470	188,835	1,154,476	15,151	3,470,005
Indirect Institutional Support	-	-	-	-	-	-	2,180,691	2,180,691
Guarantees	425,000	-	-	-	-	11,000	-	436,000
Contributions	5,149,325	764,366	160,529	-	-	623,730	2,415,618	9,113,568
In Kind	380,651	107,363	-	-	-	-	-	488,013
Media Rights	4,117,896	913,568	-	-	-	-	-	5,031,464
NCAA Distributions	605,795	467,494	149,312	92,652	85,524	521,486	-	1,922,263
Conference Distributions	1,460,571	79,001	-	-	-	20,945	-	1,560,518
Conference Distributions of Bowl Generated Revenue	120,833	-	-	-	-	-	-	120,833
Program Novelty Parking Concession	484,719	105,831	-	1,650	1,040	2,164	-	595,404
Royalties Licensing Advertisement Sponsorship	5,020,624	1,083,943	5,250	16,903	10,649	43,164	14,000	6,194,533
Sport Camp Revenues	160,234	14,344	1,789	758	7,352	179,715	-	364,192
Other Operating Revenue	325,505	1,463	36,156	1,463	-	108,831	312,002	785,420
Bowl Revenues	136,048	-	-	-	-	-	-	136,048
Total Operating Revenue	25,569,907	5,035,897	882,405	1,159,003	656,031	3,674,030	13,591,873	50,569,147

**BOISE STATE UNIVERSITY ATHLETIC DEPARTMENT  
STATEMENT OF REVENUES AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

	Football	Men's Basketball	Other Men's Sports	Women's Basketball	Women's Volleyball	Other Women's Sports	Nonprogram Specific	Totals
<b>OPERATING EXPENSES</b>								
Athletic Student Aid	\$ 2,345,707	\$ 402,599	\$ 587,783	\$ 381,537	\$ 306,368	\$ 2,265,022	\$ 115,853	\$ 6,404,869
Athletic Student Aid (OST Waiver)	1,317,489	197,311	388,273	208,470	188,835	1,154,476	-	3,454,854
Guarantees	700,000	231,640	-	52,500	6,000	-	-	990,140
Coaching Salaries Benefits Bonuses	4,256,474	1,512,384	535,820	759,603	374,159	1,725,576	62,117	9,226,133
Support Staff Admin Compensation Benefits and Bonuses	1,590,232	157,381	28,588	92,940	10,988	114,665	7,455,148	9,449,942
Recruiting	408,502	100,744	31,206	67,639	33,974	130,286	-	772,351
Team Travel	1,054,781	796,991	495,272	349,472	166,501	1,039,816	55,000	3,957,831
Sports equipment Uniforms supplies	434,111	29,711	37,730	4,978	5,293	135,814	7,192	654,830
Game Expenses	662,678	226,823	17,086	113,816	51,251	133,427	68,152	1,273,233
Fund Raising Marketing and Promotion	40,339	16,335	204	8,070	1,818	6,929	525,110	598,805
Sport Camp Expenses	72,212	5,847	40	938	4,518	13,339	-	96,893
Spirit Groups	-	-	-	-	-	-	227,795	227,795
Athletic Facilities Debt Service Leases and Rental Fees	2,567,941	182,240	100,050	182,240	-	400,199	266,799	3,699,467
Direct overhead and Admin Expenses	1,345,202	68,175	90,013	49,771	24,075	251,296	1,356,659	3,185,190
Indirect Institutional Support	-	-	-	-	-	-	2,180,691	2,180,691
Medical Expenses Insurance	39,200	10,609	6,051	725	5,820	27,386	931,509	1,021,299
Memberships and Dues	62,763	15,881	6,188	16,193	1,336	9,761	675,173	787,294
Student-Athlete Meals (non-travel)	641,838	69,829	17,996	20,785	20,185	83,205	25,311	879,148
Other Operating Expenses	551,352	114,641	33,618	29,674	24,938	115,903	246,590	1,116,716
Bowl Expenses	351,466	-	-	-	-	-	-	351,466
Capital	84,064	9,259	-	12,745	-	-	133,657	239,725
Total Operating Expenses	<u>18,526,350</u>	<u>4,148,398</u>	<u>2,375,917</u>	<u>2,352,094</u>	<u>1,226,058</u>	<u>7,607,099</u>	<u>14,332,756</u>	<u>50,568,673</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSE BEFORE CARRYFORWARD</b>	<u>7,043,557</u>	<u>887,499</u>	<u>(1,493,512)</u>	<u>(1,193,091)</u>	<u>(570,027)</u>	<u>(3,933,069)</u>	<u>(740,883)</u>	<u>474</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSE AFTER CARRYFORWARD</b>	<u>\$ 7,043,557</u>	<u>\$ 887,499</u>	<u>\$ (1,493,512)</u>	<u>\$ (1,193,091)</u>	<u>\$ (570,027)</u>	<u>\$ (3,933,069)</u>	<u>\$ (740,883)</u>	<u>\$ 474</u>

IDAHO STATE UNIVERSITY  
ATHLETICS  
6/30/22

	MEN'S BASKETBALL	FOOTBALL	OTHER MEN'S SPORTS	WOMEN'S BASKETBALL	WOMEN'S VOLLEYBALL	OTHER WOMEN'S SPORTS	NON SPECIFIC	FINAL PROGRAM FY22	FINAL BALANCE FY21	BALANCE %CHANGE	
<b>REVENUE:</b>											
1 Ticket Sales	48,110	155,933	7,251	28,422	4,590	12,291	-	256,596	51,895	394.45%	
2 Direct State or Other Government Support	353,309	1,086,381	192,390	347,812	372,773	1,920,858	1,138,833	5,412,356	4,375,405	23.70%	
3 Student Fees	-	-	-	-	-	-	-	1,744,850	1,838,604	-5.10%	
4 Direct Institutional Support	-	-	-	-	-	-	-	736,400	781,400	0.00%	
5 Less-Transfers to Institution	-	-	-	-	-	-	-	-	-	0.00%	
6 Indirect Institutional Support	-	28,289	9,175	-	-	9,175	-	160,239	113,394	41.31%	
6A Indirect Institutional Support - Athletic Facilities Debt Service, Lea	-	-	-	-	-	-	-	83,375	94,700.00	0.00%	
7 Guarantees	385,000	850,000	500	65,000	-	11,500	-	1,312,000	144,500	807.96%	
8 Contributions	2,500	-	-	468	64	1,100	269,300	273,432	321,606	-14.98%	
9 In-Kind	33,550	35,997	6,203	38,621	26,364	48,249	286,311	475,295	288,425	64.79%	
10 Compensation and Benefits Provided by a third party	-	-	-	-	-	-	-	-	-	0.00%	
11 Media Rights	-	-	-	-	-	-	-	83,183	22,571	268.53%	
12 NCAA Distributions	-	-	-	-	-	-	-	747,515	701,386	6.58%	
13 Conference Distributions (Non Media or Bowl)	3,238	(280)	30	(70)	2,822	3,533	1,889	11,163	28,491	-60.82%	
14 Program, Novelty, Parking and Concession Sales	-	-	4,696	-	-	7,051	-	45,293	12,880	251.65%	
15 Royalties, Licensing, Advertisement and Sponsorships	-	-	-	-	-	-	-	456,561	320,011	42.67%	
16 Sports Camp Revenue	46,672	-	11,606	13,274	54,320	48,776	-	220,604	142,106	55.24%	
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-	-	-	0.00%	
18 Other Operating Revenue	-	-	-	-	-	-	-	118,300	117,892	0.35%	
19 Bowl Revenues	-	-	-	-	-	-	-	-	-	0.00%	
<b>Total Operating Revenue</b>	<b>872,379</b>	<b>2,156,320</b>	<b>231,851</b>	<b>493,527</b>	<b>460,933</b>	<b>2,062,533</b>	<b>5,859,617</b>	<b>12,137,161</b>	<b>9,355,267</b>	<b>29.74%</b>	
<b>OPERATING EXPENDITURES:</b>											
20 Athletics Student Aid	270,136	1,131,124	215,573	281,486	204,083	957,096	102,040	3,161,537	3,164,455	-0.09%	
21 Guarantees	12,000	-	823	6,900	4,000	-	-	23,723	10,500	125.93%	
22 Coaching Salaries/Benefits/Bonuses pd by the Univ & Related	353,309	1,099,782	194,908	350,510	153,288	597,850	-	2,749,648	2,243,103	22.58%	
23 Coaching Salaries, Benefits and Bonuses paid by Third Party	-	-	-	-	-	-	-	-	-	0.00%	
24 Support Staff/Admin Compensation/Benefits/Bonues pd by Univ &	14,222	118,161	4,325	4,973	19,752	17,920	1,549,498	1,728,850	1,432,974	20.65%	
25 Support Staff/Admin Compensation/Benefits/Bonuses paid by	-	-	-	-	-	-	-	-	-	0.00%	
26 Severance Payments	-	-	-	-	-	-	-	-	-	0.00%	
27 Recruiting	45,033	135,104	13,942	48,910	23,530	67,216	20,337	354,072	18,236	1841.59%	
28 Team Travel	207,237	486,151	137,817	248,522	112,942	396,970	65,570	1,655,209	831,187	99.14%	
29 Sports Equipment, Uniforms and Supplies	40,398	354,999	56,203	37,347	27,639	138,477	-	218,243	873,305	731,539	19.38%
30 Game Expenses	99,376	65,479	7,761	85,127	24,847	48,862	203,405	534,857	384,514	39.10%	
31 Fund Raising, Marketing and Promotion	495	585	6,636	462	416	1,045	-	103,584	90,122	25.63%	
32 Sports Camp Expenses	47,631	6,713	3,452	15,458	40,616	30,545	38,603	183,019	46,584	292.88%	
33 Spirit Groups	-	-	-	-	-	-	-	-	-	0.00%	
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	-	-	-	-	-	0.00%	
35 Direct Overhead and Administrative Expenses	19,842	81,704	2,045	31,534	18,855	61,493	403,999	619,473	463,836	33.55%	
36 Indirect Institutional Support	-	28,289	9,175	-	-	9,175	-	196,974	208,094	0.00%	
37 Medical Expenses and Insurance	-	9,821	-	-	-	-	-	412,340	292,871	44.15%	
38 Memberships and Dues	730	-	549	2,145	1,889	3,449	70,149	78,911	78,507	0.51%	
39 Student-Athlete Meals (non-travel)	20,012	140,408	4,723	25,757	7,008	23,589	18,206	239,704	102,929	132.88%	
40 Other Operating Expenses	31,457	66,801	11,661	54,586	37,090	38,002	221,663	461,260	290,078	59.01%	
41 Bowl Expenses	-	-	-	-	-	-	-	-	-	0.00%	
<b>Total Operating Expenses</b>	<b>1,161,880</b>	<b>3,725,122</b>	<b>669,593</b>	<b>1,193,718</b>	<b>675,953</b>	<b>2,391,690</b>	<b>3,624,611</b>	<b>13,442,567</b>	<b>10,389,530</b>	<b>29.39%</b>	
<b>Net Increase/Deficit</b>	<b>(289,501)</b>	<b>(1,568,802)</b>	<b>(437,742)</b>	<b>(700,191)</b>	<b>(215,020)</b>	<b>(329,157)</b>	<b>2,235,006</b>	<b>(1,305,406)</b>	<b>(1,034,263)</b>	<b>-26.22%</b>	
VALUE OF NONRESIDENT FEE WAIVERS	180,216	599,112	179,365	305,445	157,937	583,078					

**UNIVERSITY OF IDAHO ATHLETIC DEPARTMENT  
STATEMENT OF REVENUES AND EXPENSES  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

	Football	Men's Basketball	Other Men's Sports	Women's Basketball	Women's Volleyball	Other Women's Sports	Nonprogram Specific	Totals
<b>OPERATING REVENUES</b>								
Ticket Sales	\$ 281,726	\$ 88,842	\$ -	\$ 24,686	\$ 5,268	\$ -	\$ 236	\$ 400,758
Student Fees	-	-	-	-	-	-	1,716,896	1,716,896
Direct Institutional Support	2,541,341	574,913	452,880	524,319	352,083	1,071,142	6,585,016	12,101,694
Indirect Institutional Support	-	-	-	-	-	-	401,216	401,216
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	-	-	391,456	391,456
Guarantees	1,875,000	75,000	2,313	55,000	-	2,553	-	2,009,866
Contributions	726,522	104,622	237,134	105,015	66,544	527,151	1,133,877	2,900,865
In-Kind	8,400	4,200	-	4,200	-	-	8,400	25,200
Compensation and Benefits Provided by 3rd Party	322,772	20,000	4,000	20,500	7,500	15,500	15,000	405,272
Media Rights	-	-	-	-	-	-	83,183	83,183
NCAA Distributions	132,505	32,878	79,173	34,809	29,627	159,806	567,505	1,036,303
Conference Distributions (Non-Media or Bowl)	-	-	-	-	-	-	33,398	33,398
Program, Novelty, Parking, and Concessions	28,409	5,647	-	2,417	271	176	-	36,920
Royalties, Licensing, Advertising, and Sponsorships	40,000	13,400	-	5,000	-	-	504,793	563,193
Sports Camp Revenues	58,627	-	-	-	-	-	-	58,627
Athletics Restricted Endowment and Investment Income	194,355	33,314	65,046	24,293	34,689	149,892	73,068	574,657
Other Operating Revenues	163	-	-	-	-	100	273,458	273,721
<b>Total Operating Revenues</b>	<b>6,209,820</b>	<b>952,816</b>	<b>840,546</b>	<b>800,239</b>	<b>495,982</b>	<b>1,926,320</b>	<b>11,787,502</b>	<b>23,013,225</b>

See accompanying Notes to Statement of Revenues and Expenses.

**UNIVERSITY OF IDAHO ATHLETIC DEPARTMENT  
STATEMENT OF REVENUES AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

	Football	Men's Basketball	Other Men's Sports	Women's Basketball	Women's Volleyball	Other Women's Sports	Nonprogram Specific	Totals
<b>OPERATING EXPENSES</b>								
Athletic Student Aid	\$ 2,246,354	\$ 424,334	\$ 748,477	\$ 381,133	\$ 284,163	\$ 1,775,517	\$ 112,988	\$ 5,972,966
Guarantees	80,000	4,274	14,827		6,720	27,562		133,383
Coaching Salaries, Benefits, and Bonuses	1,872,756	431,553	249,549	478,419	286,529	589,986		3,908,792
Coaching Salaries, Benefits, and Bonuses Paid by 3rd Party	322,772	20,000	4,000	20,500	7,500	15,500		390,272
Support Staff/Admin Compensation Benefits and Bonuses	84,302	7,181	12,164	4,514	6,509	22,431	2,744,973	2,882,074
Support Staff/Admin Compensation Benefits and Bonuses Paid by 3rd Party			-			-	15,000	15,000
Recruiting	129,235	65,113	11,733	70,781	39,677	57,726		374,265
Team Travel	831,235	281,198	330,705	291,942	101,023	643,182		2,479,285
Sports Equipment, Uniforms, and Supplies	259,299	34,809	55,380	46,678	23,314	112,915	143,307	675,702
Game Expenses	231,703	209,657	4,341	155,801	70,116	45,692		717,310
Fund Raising, Marketing, and Promotion			-			-	393,811	393,811
Sports Camp Expenses	24,645		-			-		24,645
Athletic Facilities, Debt Service, Leases, and Rental Fees			-			-	391,456	391,456
Direct Overhead and Administrative Expenses	2,180	606	-	1,248	10,176	1,872	25,783	41,865
Indirect Institutional Support			-			-	401,216	401,216
Medical Expenses and Insurance			-	740		-	447,346	448,086
Memberships and Dues			3,479		265	7,736	68,225	79,705
Student-Athlete Meals (Non-Travel)	51,092	12,140	864	914		937	76,057	142,004
Other Operating Expenses	508,517	45,054	58,801	36,879	8,571	111,817	2,048,482	2,818,121
Total Operating Expenses	<u>6,644,090</u>	<u>1,535,919</u>	<u>1,494,320</u>	<u>1,489,549</u>	<u>844,563</u>	<u>3,412,873</u>	<u>6,868,644</u>	<u>22,289,958</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSE</b>	<u>\$ (434,270)</u>	<u>\$ (583,103)</u>	<u>\$ (653,774)</u>	<u>\$ (689,310)</u>	<u>\$ (348,581)</u>	<u>\$ (1,486,553)</u>	<u>\$ 4,918,858</u>	<u>\$ 723,267</u>
<b>OTHER REPORTING ITEMS</b>								
Total Athletics-Related Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,215,000</u>	<u>\$ 43,215,000</u>
Total Institutional Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,505,000</u>	<u>\$ 134,505,000</u>

See accompanying Notes to Statement of Revenues and Expenses.

Lewis-Clark State College Intercollegiate Athletics Department  
 Statement of Revenues and Expenses  
 For the Year Ended June 30, 2022 (Unaudited)

	Baseball	Men's Basketball	Men's Golf	Men's Tennis	Men's XC	Men's Track	Women's Volleyball	Women's Basketball	Women's Golf	Women's Tennis	Women's XC	Women's Track	Non-Program Specific	Grand Total
<b>Operating Revenues</b>														
01 Ticket Sales	26,500	11,660					3,180	11,660						53,000
02 Student Fees													355,740	355,740
03 Direct State/Govt Support	243,381	127,653	30,024	12,487	38,996	38,707	133,333	127,158	30,025	12,487	38,369	38,083	557,546	1,428,249
04 Direct Institutional Support (excludes Out of State Waivers)													206,900	206,900
05 Direct Institutional Support (Out of State Waivers)	328,264	62,589	66,778	116,836	26,118	30,844	134,481	52,974	46,634	137,809	36,260	48,644	65,647	1,153,878
06 Indirect Institutional Support													125,095	125,095
07 Guarantees														0
08 Contributions													553,568	553,568
09 In-Kind	11,750	6,600					8,750	6,100						33,200
10 Compensation & Benefits Provided by 3rd Party														0
11 Media Rights													500	500
12 NCAA Distributions														0
13 Conference Distributions (Non-Media or Bowl)													810,831	810,831
14 Program, Novelty, Parking & Concessions														0
15 Royalties, Licensing, Advertising & Sponsorships														0
16 Sports Camp Revenues	32,228	59,612			262		0	29,540				262		121,904
17 Athletics Restricted Endowment & Investment Income														0
18 Other Operating Revenues														0
<b>Total Operating Revenues</b>	<b>642,123</b>	<b>268,114</b>	<b>96,802</b>	<b>129,323</b>	<b>65,376</b>	<b>69,551</b>	<b>279,744</b>	<b>227,432</b>	<b>76,659</b>	<b>150,296</b>	<b>74,891</b>	<b>86,727</b>	<b>2,675,827</b>	<b>4,842,865</b>
<b>Operating Expenditures</b>														
19 Athletic Student Aid	436,832	162,706	93,567	130,961	47,918	39,569	224,110	150,834	68,241	158,434	76,876	59,319	65,646	1,715,013
20 Guarantees	2,175	15,564	0	0	0	0	0	2,000	0	0	0	0	0	19,739
21 Coaching Salaries, Benefits & Bonuses	267,079	149,999	32,760	12,497	39,012	38,980	133,333	149,223	32,749	12,497	38,384	50,193		956,706
22 Coaching Salaries, Benefits & Bonuses Paid by 3rd Party														0
23 Support Staff/Admin Compensation Benefits & Bonuses													376,597	376,597
24 Support Staff/Admin Compensation Benefits & Bonuses Paid by 3rd Party														0
25 Recruiting	16,576	25,344	133	196	665	1,321	18,259	5,741	1,220	197	628	2,023	14,878	87,181
26 Team Travel	65,231	31,885	28,881	16,589	20,843	38,442	48,281	41,701	27,957	19,228	20,280	38,489	668	398,475
27 Sports Equipment, Uniforms & Supplies	38,312	31,900	8,878	5,478	20,049	21,358	14,398	16,209	9,516	2,893	22,433	21,439	11,816	224,679
28 Game Expenses	23,291	19,208	4,401	242	1,304	1,470	20,181	21,647	4,473	262	1,008	1,819	35,202	134,508
29 Fund Raising, Marketing & Promotion														0
30 Sports Camp Expenses	11,132	12,102			497		0	7,832				497	1	32,061
31 Spirit Groups														0
32 Athletic Facilities, Debt Service, Leases & Rental Fees														0
33 Direct Overhead & Administrative Expenses														0
34 Indirect Institutional Support	11,750	6,600	0	0	0	0	8,750	6,100	0	0	0	0	125,095	158,295
35 Medical Expenses & Insurance													15,719	15,719
36 Memberships & Dues														0
37 Other Operating Expenses	280	1,639	206	210	296	293	743	4,365	305	0	714	284	473,635	482,970
<b>Total Operating Expenditures</b>	<b>872,658</b>	<b>456,947</b>	<b>168,826</b>	<b>166,173</b>	<b>130,584</b>	<b>141,433</b>	<b>468,055</b>	<b>405,652</b>	<b>144,461</b>	<b>193,511</b>	<b>160,820</b>	<b>173,566</b>	<b>1,119,257</b>	<b>4,601,943</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	<b>(230,535)</b>	<b>(188,833)</b>	<b>(72,024)</b>	<b>(36,850)</b>	<b>(65,208)</b>	<b>(71,882)</b>	<b>(188,311)</b>	<b>(178,220)</b>	<b>(67,802)</b>	<b>(43,215)</b>	<b>(85,929)</b>	<b>(86,839)</b>	<b>1,556,570</b>	<b>240,922</b>
<b>Other Reporting Items</b>														
38 Conference Realignment Expenses													0	0
39 Total Athletics Related Debt													0	0
40 Total Institutional Debt													0	0
41 Value of Athletics Dedicated Endowments													2,060,672	2,060,672
42 Value of Institutional Endowments													11,514,532	11,514,532