

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**APRIL 21, 2022**

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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 2021 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

**STAFF COMMENTS AND RECOMMENDATIONS**

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**APRIL 21, 2022**

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The Athletics Reports show results for fiscal year 2021. 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, 2021  
(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	\$ 1,031	\$ 53,154	\$ (755)	\$ 4,287	\$ -	\$ 8,450	\$ -	\$ 66,167
*Direct State or Other Government Support	-	3,588	158,357	459,383	205,679	931,386	10,624,652	12,383,045
Student Fees	-	-	-	-	-	-	3,774,765	3,774,765
**Direct Institutional Support	1,148,714	203,950	421,525	204,125	187,345	1,062,607	1,886,694	5,114,960
Indirect Institutional Support	-	-	-	-	-	-	2,093,356	2,093,356
Guarantees	-	-	-	-	-	2,500	-	2,500
Contributions	1,567,828	-	436,161	-	-	756,607	1,981,159	4,741,755
Media Rights	3,429,258	907,554	-	25,490	6,926	25,538	-	4,394,766
NCAA Distributions	465,995	420,895	176,376	71,287	65,763	464,548	-	1,664,864
Conference Distributions	1,128,885	27,273	-	-	-	-	-	1,156,158
Royalties Licensing Advertisement								
Sponsorship	2,951,632	745,489	5,250	20,938	5,689	41,978	14,000	3,784,976
Sport Camp Revenues	37,636	-	-	70	(3)	7,710	-	45,413
Other Operating Revenue	319,919	1,150	4,671	700	-	9,483	361,930	697,853
Total Operating Revenues	11,050,898	2,363,053	1,201,585	786,280	471,399	3,310,807	20,736,556	39,920,578

\* Direct State or Other Government Support  
FY21 COVID Related Support \$ 9,250,946

\*\*Direct Institutional Support  
Institutional Support Funds \$ 1,875,300  
Out of State Tuition Waivers 3,239,660  
Total Direct Institutional Support \$ 5,114,960

IDAHO STATE UNIVERSITY  
ATHLETICS  
6/30/2021

	MEN'S BASKETBALL	FOOTBALL	OTHER MEN'S SPORTS	WOMEN'S BASKETBALL	WOMEN'S VOLLEYBALL	OTHER WOMEN'S SPORTS	NON SPECIFIC	FINAL PROGRAM FY21
<b>REVENUE:</b>								
1 Ticket Sales	1,650	46,795	-	3,450	-	-	-	51,895
2 Direct State or Other Government Support	324,642	774,369	166,315	306,684	349,167	1,400,554	1,053,372	4,375,105
3 Student Fees	-	-	-	-	-	-	1,838,604	1,838,604
4 Direct Institutional Support	-	-	-	-	-	-	781,400	781,400
5 Less-Transfers to Institution	-	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	36,373	110	-	-	110	76,802	113,394
6A Indirect Institutional Support - Athletic Facilities Debt Service, Le	-	-	-	-	-	-	94,700	94,700
7 Guarantees	95,000	-	-	49,500	-	-	-	144,500
8 Contributions	9,990	19,273	-	2,000	1	12,977	277,365	321,606
9 In-Kind	38,501	44,687	10,623	18,957	14,963	32,462	128,231	288,425
10 Compensation and Benefits Provided by a third party	-	-	-	-	-	-	-	-
11 Media Rights	807	2,756	-	152	17	23	18,817	22,571
12 NCAA Distributions	-	-	-	-	-	-	701,386	701,386
13 Conference Distributions (Non Media or Bowl)	17,950	1,527	11	9,490	214	(1,914)	1,211	28,491
14 Program, Novelty, Parking and Concession Sales	214	81	162	111	10	781	11,522	12,880
15 Royalties, Licensing, Advertisement and Sponsorships	-	-	-	-	-	-	320,011	320,011
16 Sports Camp Revenue	19,576	5,750	1,575	14,848	30,845	23,408	46,104	142,106
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-	-
18 Other Operating Revenue	-	-	-	-	-	-	117,892	117,892
19 Bowl Revenues	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>508,330</b>	<b>931,613</b>	<b>178,797</b>	<b>405,193</b>	<b>395,218</b>	<b>1,468,400</b>	<b>5,467,417</b>	<b>9,354,967</b>
<b>OPERATING EXPENDITURES:</b>								
20 Athletics Student Aid	214,984	1,200,034	208,417	244,301	207,458	920,840	168,420	3,164,455
21 Guarantees	8,500	-	-	2,000	-	-	-	10,500
22 Entities	350,339	622,698	167,665	345,277	146,089	465,569	16,539	2,114,176
23 Coaching Salaries, Benefits and Bonuses paid by Third Party	-	-	-	-	-	-	-	-
24 Support Staff/Admin Compensation/Benefits/Bonues pd by Univ	13,222	197,387	-	5,940	16,723	37,991	1,290,337	1,561,601
25 Third Party	-	-	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-	-	-
27 Recruiting	978	2,392	3,496	912	2,728	1,859	5,871	18,236
28 Team Travel	119,378	176,301	111,588	127,265	53,271	211,583	31,801	831,187
29 Sports Equipment, Uniforms and Supplies	41,472	314,845	31,828	31,071	58,100	105,132	149,092	731,539
30 Game Expenses	98,507	27,045	3,079	72,407	17,133	21,693	144,650	384,514
31 Fund Raising, Marketing and Promotion	594	922	-	594	360	162	87,490	90,122
32 Sports Camp Expenses	6,762	500	376	10,403	1,922	9,683	16,938	46,584
33 Spirit Groups	-	-	-	-	-	-	-	-
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	-	-	-	-
35 Direct Overhead and Administrative Expenses	23,266	97,494	3,717	19,233	11,936	21,064	287,126	463,836
36 Indirect Institutional Support	-	36,373	110	-	-	110	171,502	208,094
37 Medical Expenses and Insurance	-	-	-	-	-	-	292,871	292,871
38 Memberships and Dues	-	-	1,250	-	2,102	5,231	69,924	78,507
39 Student-Athlete Meals (non-travel)	16,039	37,360	4,335	6,934	5,186	15,061	18,014	102,929
40 Other Operating Expenses	25,352	56,107	6,259	22,498	18,519	23,967	137,376	290,078
41 Bowl Expenses	-	-	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>919,392</b>	<b>2,769,458</b>	<b>542,119</b>	<b>888,833</b>	<b>541,529</b>	<b>1,839,946</b>	<b>2,887,952</b>	<b>10,389,230</b>
<b>Net Increase/Deficit</b>	<b>(411,063)</b>	<b>(1,837,846)</b>	<b>(363,322)</b>	<b>(483,640)</b>	<b>(146,311)</b>	<b>(371,546)</b>	<b>2,579,465</b>	<b>(1,034,263)</b>

University of Idaho  
Intercollegiate Athletics  
Schedule of Revenues and Expenses  
For the Year Ended June 30, 2021 (unaudited)

	Men's Football	Men's Basketball	Men's Other Sports	Women's Volleyball	Women's Basketball	Women's Other Sports	Non-Program Specific	Grand Totals
<b>Operating Revenues</b>								
Ticket Sales	94,052	400	-	200	200	2,156	1,150	98,158
Student Fees			-			-	1,688,497	1,688,497
Direct Institutional Support								
General Education Funds	1,127,563	318,701	183,017	194,811	279,702	388,839	1,471,034	3,963,667
Institutional Support Funds	279,013	78,862	45,288	48,206	69,212	96,217	364,002	980,800
Other Institutional Support (Includes OST Waivers)	658,296	224,100	240,540	159,660	173,124	595,514	701,543	2,752,777
Indirect Institutional Support			-			-	283,330	283,330
Indirect Institutional Support - Athl Facil Debt Svc			-			-	781,456	781,456
Guarantees	-	45,000	7,786	1,500	-	925	-	55,211
Contributions	426,881	47,246	163,728	43,981	63,353	271,443	59,751	1,076,383
In-Kind	8,400	4,200	-		4,200	-	8,400	25,200
Compensation & Benefits Provided by 3rd Party	217,772	20,000	2,000	7,500	14,000	25,000	15,000	301,272
Media Rights	2,756	807	-	17	152	-	-	3,731
NCAA Distributions	130,459	30,618	74,704	28,743	32,902	152,417	332,184	782,027
Conference Distributions (Non-Media or Bowl)			-			-	13,252	13,252
Program, Novelty, Parking & Concessions	9,212						3,304	12,516
Royalties, Licensing, Advertising & Sponsorships	40,000	10,200	-		5,000	-	296,823	352,023
Sports Camp Revenues	2,400	3,200	-			-	-	5,600
Athletics Restricted Endowment & Investment Income	161,035	25,176	63,990	41,275	40,581	111,412	69,274	512,743
Other Operating Revenues	208			6,700			36,512	43,420
Bowl Revenues			-				-	-
<b>Total Operating Revenues</b>	<b>3,158,047</b>	<b>808,510</b>	<b>781,053</b>	<b>532,593</b>	<b>682,426</b>	<b>1,643,923</b>	<b>6,125,512</b>	<b>13,732,063</b>
<b>Operating Expenditures</b>								
Athletic Student Aid	2,377,808	451,037	677,026	370,915	444,623	1,859,934	90,865	6,272,209
Guarantees			1,800			1,600		3,400
Coaching Salaries, Benefits & Bonuses	1,464,574	412,670	237,766	252,899	378,363	513,473		3,259,745
Coaching Salaries, Benefits & Bonuses - 3rd Party	217,772	20,000	2,000	7,500	14,000	25,000		286,272
Support Staff/Admin Comp, Benefits & Bonuses	62,710	4,088	-	720	601	-	2,679,331	2,747,450
Support Staff/Admin Comp, Benefits & Bonuses - 3rd Party			-			-	15,000	15,000
Recruiting	7,851	3,453	1,192	2,497	3,133	5,044		23,171
Team Travel	254,148	127,699	121,397	72,793	164,594	159,531		900,162
Sports Equipment, Uniforms & Supplies	173,609	44,798	43,280	15,897	32,572	99,879	92,716	502,752
Game Expenses	106,834	82,898	6,107	30,820	86,655	19,200		332,513
Fund Raising, Marketing & Promotion			-			-	81,842	81,842
Sports Camp Expenses	2,400	3,200	-			-		5,600
Spirit Groups			-			-		-
Athletic Facilities Debt Service			-			-	781,456	781,456
Direct Overhead & Administrative Expenses	918	606	-	936	1,248	1,872	27,332	32,912
Indirect Institutional Support			-			-	283,330	283,330
Medical Expenses & Insurance			-			-	369,488	369,488
Memberships & Dues		730	1,000	265		6,029	72,419	80,443
Student-Athlete Meals (non-travel)	82,055	7,122	80	126		372	3,479	93,235
Other Operating Expenses	97,593	22,160	83,557	7,474	16,685	17,202	462,583	707,255
Bowl Expenses			-			-		-
<b>Total Operating Expenses</b>	<b>4,848,273</b>	<b>1,180,462</b>	<b>1,175,205</b>	<b>762,843</b>	<b>1,142,473</b>	<b>2,709,138</b>	<b>4,959,841</b>	<b>16,778,236</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	<b>(1,690,226)</b>	<b>(371,952)</b>	<b>(402,587)</b>	<b>(230,251)</b>	<b>(460,048)</b>	<b>(1,278,997)</b>	<b>1,165,671</b>	<b>(3,046,172)</b>
<b>Other Reporting Items</b>								
Total Athletics Related Debt							43,625,000	43,625,000
Total Institutional Debt							144,865,000	144,865,000

**Lewis-Clark State College Intercollegiate Athletics Department**  
**Statement of Revenues and Expenses**  
**For the Year Ended June 30, 2021 (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	4,715	2,075					565	2,075						9,430
02 Student Fees													371,003	371,003
03 Direct State/Govt Support	228,385	117,178	28,100	11,752	37,168	35,541	127,567	122,707	28,133	11,752	36,508	36,811	497,972	1,319,574
04 Direct Institutional Support (excludes Out of State Waivers)													206,900	206,900
05 Direct Institutional Support (Out of State Waivers)	301,752	121,152	40,266	111,204	19,224	27,246	114,168	81,384	71,623	79,831	39,498	65,464	64,382	1,137,194
06 Indirect Institutional Support													146,199	146,199
07 Guarantees														0
08 Contributions													481,120	481,120
09 In-Kind	11,750	6,600					8,750	7,250						34,350
10 Compensation & Benefits Provided by 3rd Party														0
11 Media Rights													2,000	2,000
12 NCAA Distributions													569,954	569,954
13 Conference Distributions (Non-Media or Bowl)														0
14 Program, Novelty, Parking & Concessions														0
15 Royalties, Licensing, Advertising & Sponsorships														0
16 Sports Camp Revenues	6,297	29,996			578		0	13,844			578		(0)	51,293
17 Athletics Restricted Endowment & Investment Income														0
18 Other Operating Revenues														0
<b>Total Operating Revenues</b>	<b>552,899</b>	<b>277,001</b>	<b>68,366</b>	<b>122,956</b>	<b>56,970</b>	<b>62,787</b>	<b>251,050</b>	<b>227,260</b>	<b>99,756</b>	<b>91,583</b>	<b>76,584</b>	<b>102,275</b>	<b>2,339,530</b>	<b>4,329,017</b>
<b>Operating Expenditures</b>														
19 Athletic Student Aid	450,455	212,958	61,316	120,066	40,374	32,341	214,258	186,813	94,023	95,505	70,385	83,714	64,381	1,726,589
20 Guarantees	0	17,050	0	0	0	0	0	1,000	0	0	0	0	0	18,050
21 Coaching Salaries, Benefits & Bonuses	238,413	131,852	27,978	11,752	37,177	40,752	127,567	122,734	28,011	11,752	36,508	42,023		856,519
22 Coaching Salaries, Benefits & Bonuses Paid by 3rd Party														0
23 Support Staff/Admin Compensation Benefits & Bonuses	8	489											313,023	313,520
24 Support Staff/Admin Compensation Benefits & Bonuses Paid by 3rd Party														0
25 Recruiting	1,940	1,789	701	202	1,574	4,514	0	1,889	43	155	2,297	4,515	2,668	22,287
26 Team Travel	87,871	42,690	12,879	7,952	855	11,733	9,160	40,280	20,559	9,543	3,180	11,776		258,478
27 Sports Equipment, Uniforms & Supplies	23,716	15,967	9,913	262	17,418	8,432	14,882	10,802	12,731	800	14,376	9,707	7,575	146,581
28 Game Expenses	13,329	10,169	2,173	0	1,397	180	9,243	7,783	3,280	0	1,793	739	40,040	90,126
29 Fund Raising, Marketing & Promotion														0
30 Sports Camp Expenses	1,760	2,932			0		0	2,951			0		0	7,643
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	7,250	0	0	0	0	146,199	180,549
35 Medical Expenses & Insurance													14,970	14,970
36 Memberships & Dues														0
37 Other Operating Expenses	676	2,171	100	200	513	696	94	2,725	100	0	675	534	394,506	402,990
<b>Total Operating Expenditures</b>	<b>829,918</b>	<b>444,667</b>	<b>115,060</b>	<b>140,434</b>	<b>99,308</b>	<b>98,648</b>	<b>383,954</b>	<b>384,227</b>	<b>158,747</b>	<b>117,755</b>	<b>129,214</b>	<b>153,008</b>	<b>983,362</b>	<b>4,038,302</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	<b>(277,019)</b>	<b>(167,666)</b>	<b>(46,694)</b>	<b>(17,478)</b>	<b>(42,338)</b>	<b>(35,861)</b>	<b>(132,904)</b>	<b>(156,967)</b>	<b>(58,991)</b>	<b>(26,172)</b>	<b>(52,630)</b>	<b>(50,733)</b>	<b>1,356,168</b>	<b>290,715</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													831,357	831,357
42 Value of Institutional Endowments													11,723,557	11,723,557