

# **Oklahoma State University**

Independent Accountant's Report on  
Applying Agreed-Upon Procedures Performed on the  
University Athletics Department as Required by NCAA Bylaw 3.2.4.15.1

June 30, 2019

**Oklahoma State University**  
**University Athletics Department and Affiliates**  
June 30, 2019

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Regents for the Oklahoma Agricultural  
and Mechanical Colleges and Management  
c/o Mr. Burns Hargis, President  
Oklahoma State University  
Stillwater, Oklahoma

We have performed the procedures enumerated below, which were agreed to by Oklahoma State University (the "University"), solely to assist you in evaluating whether the accompanying statement of revenues and expenses of the University Athletics Department and Affiliates (Statement) of the University is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.15.1 for the year ended June 30, 2019. The management of Oklahoma State University is responsible for its compliance with these regulations and the related financial statement elements, accounts and items. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

The procedures performed and findings obtained are described below:

We obtained the Statement, as prepared by the management of the University. We noted that the Statement consisted of combined amounts from the University's general ledger and the general ledger of the Oklahoma State University Foundation (the "Foundation") combined by management to include items in the Statement as required under Bylaw 3.2.4.15.1. We obtained a reconciliation of the Statement from management which reconciled the activity recorded in the Statement to the activity included in the University's general ledger as included in the University's annual financial statement audit and amounts provided by the Foundation. We inquired with the Associate Vice President of Finance of the Foundation who indicated that the amounts included from the Foundation agreed to the amounts provided which were included in the audit of the Foundation. We obtained a copy of the Foundation's audited financial statements.

For relevant revenue and expense categories, we performed the following:

1. We compared the amount of each operating revenue and expense category reported in the Statement during the year ended June 30, 2019, to supporting schedules provided by the administration of the University, noting that they agreed without exception. We recalculated the totals per the supporting schedules, without exception. The following revenue reporting categories were less than 4.0 percent of total revenues and the following expense categories were less than 4.0 percent of total expenses and, therefore, as prescribed in the NCAA Agreed-Upon Procedures Guidelines, no procedures were performed for these categories:

### Revenues

- a. Student fees
- b. Guarantees

- c. Contributions in-kind
- d. NCAA distributions
- e. Conference distributions (non-media/non-bowl)
- f. Program sales, concessions, novelty sales and parking
- g. Other operating revenue
- h. Bowl revenues

Expenses

- a. Guarantees
- b. Severance payments
- c. Recruiting
- d. Game expenses
- e. Fundraising, marketing and promotion
- f. Sports camp expenses
- g. Spirit groups
- h. Medical expenses and medical insurance
- i. Memberships and dues
- j. Student-athlete meals (nontravel)
- k. Bowl expenses
- l. Bowl expenses – coaching bonuses

2. We inquired of the University's management whether there were any of the following revenues, expenses or other reporting items during the year ended June 30, 2019, and University management replied that there were none:

Revenues

- a. Direct state or other government support
- b. Direct institutional support
- c. Indirect institutional support
- d. Compensation and benefits provided by a third party
- e. Sports camp revenues
- f. Endowment and investment income

Expenses

- a. Coaching other compensation paid by a third party
- b. Support staff/administrative other compensation paid by a third party
- c. Indirect institutional support
- d. Conference realignment expenses

Other Reporting Items

- a. Transfers back to the University
3. We compared revenue and expense amounts greater than 10 percent of the total revenues or expenses, respectively, to prior year amounts and inquired of University management regarding individual changes greater than 10 percent from prior year amounts. University management's explanation of variances greater than 10 percent from prior year are included in the attached Supplemental Schedule – Exhibit 2.

- We obtained a schedule of budgeted amounts and actual revenues and expenses from management containing management’s analysis of the University Athletics Department actual performance to budget for the year ended June 30, 2019, using University data included in the Statement. We observed that the budget was prepared in a format for functional use by the University Athletics Department, aggregating data by sport and other various categories as required for the Statement. For the purposes of these procedures a comparison of University budgeted amounts to the amounts reported in the Statement by revenue or expense categories was not performed due to the format in which the data was aggregated.

**Revenues**

- Ticket sales* – We obtained reports from the ticketing system indicating tickets sold, complimentary tickets provided and unsold tickets during the reporting period and recalculated totals on those reports. We compared the totals from those reports to the related revenue reported by the University in the Statement and the related attendance figures. We noted the following differences:

	<b>Football</b>	<b>Men's Basketball</b>	<b>Women's Basketball</b>	<b>Men's Olympic Sports</b>	<b>Women's Olympic Sports</b>	<b>Nonprogram Specific</b>
Ticket sales per Statement	\$10,430,072	\$ 1,165,077	\$ 306,245	\$ 1,106,779	\$ 464,054	\$ 438,984
Difference	<u>21,379</u>	<u>36,964</u>	<u>2,993</u>	<u>(5,822)</u>	<u>1,077</u>	<u>77,863</u>
Amount per Ticket Office	<u>\$10,451,451</u>	<u>\$ 1,202,041</u>	<u>\$ 309,238</u>	<u>\$ 1,130,894</u>	<u>\$ 465,131</u>	<u>\$ 516,847</u>

- Contributions* – We compared the supporting schedule of contributions of moneys, goods or services received directly by the University Athletics Department to contributions per the Statement and recalculated the total without exception. We selected a sample of all single contributions received and spent by the University Athletics Department that constituted 10 percent or more of all contributions received during the year ended June 30, 2019, and compared the two contributions selected to supporting documentation, noting that they agreed without exception.
- Conference Distributions of Bowl Related Revenues* – We obtained and read the University’s conference handbook which includes revenue distribution rights but does not specify bowl revenue distributions. We obtained supporting detail of the revenues earned from conference distributions of bowl related revenues and compared the revenues to the Statement, noting that they agreed without exception.
- Media Rights* – We obtained and read the agreement for the University’s total media (broadcast, television, radio) rights and gained an understanding of the relevant terms and conditions. We obtained supporting detail of the revenues earned for media rights in the Statement and compared the revenues to the Statement and to the agreement and University reconciliation, noting that they agreed without exception.

9. *Royalties, Licensing, Advertisements and Sponsorships* – We obtained the University Athletics Department’s largest multimedia rights sponsorship agreement related to the University’s participation in revenues from royalties, licensing, advertisements and sponsorships during the year ended June 30, 2019, and gained an understanding of the relevant terms and conditions. We obtained supporting detail of the revenues earned for royalties, licensing, advertisements and sponsorships, recalculated the total and agreed to the Statement without exception. We selected a sample of three royalties, licensing, advertisements and sponsorship revenues received during the year and compared the sample to supporting documentation, noting the support for items recorded agreed to amounts included in the Statement without exception.

### **Operating Expenses**

10. *Athletic Student Aid* – The University uses the NCAA’s compliance assistant (CA) software to prepare athletic aid detail, therefore, we selected a sample of 40 of the total student athletes from the listing of University student aid recipients captured from a squad list by sport. We recalculated total student aid provided for each sport and overall.

We obtained individual student account detail per the institution for each student in the sample selection and compared to the student’s detail in the CA software. Management indicated that the University has opted to report “average aid” in the CA software as opposed to “actual aid” for students who receive a full scholarship, therefore, for 13 of the student-athletes selected, the aid provided by the institution was agreed to the “2018-2019 Undergraduate Costs Report” for resident and nonresident students provided by the University Athletics Compliance department. For 7 students included in the sample section, the amount included in the CA software agreed to the individual student account detail when adding the expenses under Code AT9050 which is reported in the CA software but not in the student account detail. For the other 20 students in the population, the amounts reported in the CA software for the students in the sample section agreed to the individual student account detail or the “2018-2019 Undergraduate Costs Report” without exception.

We compared the following details to the information recorded in the NCAA’s CA software (where applicable) for each of the 40 students selected in the sample without exception unless otherwise noted:

- a. The equivalency value for each student-athlete was converted to a full-time equivalency value without exception.
- b. Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate.
- c. Other expenses related to attendance were not included in grant-in-aid revenue distribution equivalencies.

- d. The full grant amount was the full cost of tuition for an academic year, not semester or quarter.
  - e. Student-athletes had been counted only once and did not receive a revenue distribution equivalency greater than 1.00.
  - f. Athletic grants were only provided in sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football.
  - g. All sports for which grants-in-aid were distributed met the minimum contest and participants' requirements of Bylaw 20.9.6.3.
  - h. Student-athletes listed on the CDRE as "Exhausted Eligibility (fifth-year)" or "Medical" received credit in the grants-in-aid component.
  - i. The athletics aid equivalency does not exceed maximum equivalency limits.
  - j. No students were from sports which have been discontinued.
  - k. The equivalency calculation was rounded to two decimal places.
  - l. If the student received a Pell Grant, the value of the grant was not included in the total dollar amount of student athletic aid expense.
  - m. The University has not yet entered Pell Grants in the NCAA Membership Financial Reporting System as management indicated that the submission will be made in January 2020. We agreed all Pell Grants awarded to student-athletes in the sample from the University's financial aid records to a University Athletics Department listing provided by Compliance without exception. Management indicated that the list provided by Compliance is the information it will enter into the NCAA Membership Financial Reporting System.
11. *Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities* – We obtained a listing of coaches employed by the University during the year ended June 30, 2019. We selected a sample of three coaches' contracts that include the head football coach, head men's basketball coach and head women's basketball coach. We agreed the financial terms and conditions of each selection to the "Athletic Payroll Report" provided by the University and recalculated totals for each selection without exception. We also recalculated totals recorded in the Statement without exception.



12. *Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities* – We selected a sample of three athletic support staff/administrative personnel employed by the University. We obtained supporting salary information per the financial system for each selection and agreed the information to the “Athletics Payroll Report” provided by the University and recalculated totals recorded in the Statement without exception.
13. *Team Travel* – We obtained and documented the University’s team travel policies and compared them to the NCAA policies noting no exceptions. We obtained supporting schedules for team travel expenses, recalculated totals and compared to the Statement without exception.
14. *Sports Equipment, Uniforms and Supplies* – We obtained a listing of all equipment, uniforms and supplies expenses, recalculated totals and agreed to the Statement without exception. We selected a sample of three transactions and compared the selected items to invoices or agreements which agreed to the expenses recorded by the University without exception.
15. *Athletic Facilities Debt Service, Lease and Rental Fees* – We obtained a listing of debt service schedules, lease payments and rental fees for athletics facilities for the year ended June 30, 2019, and recalculated totals without exception. We compared a sample of the three highest facilities payments to supporting documentation without exception.
16. *Direct Overhead and Administrative Expenses* – We obtained the supporting schedule for direct overhead and administrative expenses, recalculated totals and agreed to the Statement without exception. We selected three transactions and compared them to invoices and supporting schedules without exception.
17. *Other Operating Expenses* – We obtained a schedule for all other operating expenses and agreed the listing to the Statement without exception. We selected a sample of three other operating expenses and agreed to supporting documentation without exception.

#### **Minimum Agreed-Upon Procedures – NCAA Membership Financial Reporting System**

18. We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the University, noting they agreed without exception. We compared current Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission noting no variance greater than 4.0 percent.
19. We obtained the University’s Sports Sponsorship and Demographics Forms Report for the year ended June 30, 2019, and agreed the countable sports reported by the University with the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum contest requirement. We noted the University has reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. We also compared the current year number of Sports Sponsored to the prior year total reported per the Membership Financial Reports submission noting no variance.

20. We obtained a listing from the University financial aid records of all student athletes' receiving Pell Grants during the year ended June 30, 2019, and agreed it to the listing of athletes receiving Pell Grants provided by Compliance. As noted in *Item 10(m)* the University has not yet reported Pell Grants in the NCAA Membership Financial Reporting System as management indicated that the submission will be made in January 2020. We also compared the current year Pell Grants total to prior year reported total per the Membership Financial Report submission noting the variance was below 20 grants.

#### **Minimum Agreed-Upon Procedures For Other Reporting Items**

21. We obtained from management and recalculated repayment schedules and annual maturities for all outstanding intercollegiate debt identified by management during the reporting period. We agreed the total annual maturities and total outstanding athletic related debt to the University's general ledger.
22. We obtained a schedule of outstanding institutional debt from management and the University's audited financial statements. We agreed the schedule of outstanding institutional debt to the University's audited financial statements without exception.
23. The University Athletics Department was unable to provide information regarding the value of athletics dedicated endowments and institutional endowments maintained by the University Athletics Department, the University and the Foundation.
24. We obtained a schedule of capital expenditures for the University Athletics Department from management and recalculated totals without exception. We selected a sample of three items from the schedule and agreed to supporting documentation without exception.

#### **Minimum Agreed-Upon Procedures For Internal Controls**

25. We inquired with the Associate Athletics Director who prepared the Statement, who indicated he was not aware of any internal control deficiencies related to the gathering or reporting of financial information related to creation of the statement in the University Athletics Department.
26. We obtained the "Daily Cash Transfer" and "Daily Sales Reconciliation" for one ticket office employee for October 19, 2018. The reports were signed indicating review by the employee's supervisor.
27. We inquired with University Athletics Department personnel to determine if the University Athletics Department can disburse funds outside of the University's normal procurement process. Management indicated that the University Athletics Department has an account they can write checks from, however they can only disburse these funds for team travel. This account carries a minimum balance of \$150,000 and all checks exceeding \$1,500 require two signatures.

Board of Regents for the Oklahoma Agricultural  
and Mechanical Colleges and Management  
c/o Mr. Burns Hargis, President  
Oklahoma State University  
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This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Statement of Revenues and Expenses of the University Athletics Department and Affiliates for the year ended June 30, 2019, or the specified elements, accounts and items or internal control over financial reporting and compliance described above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be used by anyone other than these specified parties.

*BKD, LLP*

Springfield, Missouri  
October 31, 2019

**Oklahoma State University**  
**Statement of Revenues and Expenses of the University Athletics Department and Affiliates**  
**Year Ended June 30, 2019**  
**(See Independent Accountant's Report on Applying Agreed-Upon Procedures)**  
**Exhibit 1**

	Football	Men's Basketball	Women's Basketball	Men's Olympic Sports	Women's Olympic Sports	Nonprogram Specific	Total
<b>Operating Revenues</b>							
Ticket sales	\$ 10,430,072	\$ 1,165,077	\$ 306,245	\$ 1,106,779	\$ 464,054	\$ 438,984	\$ 13,911,211
Student fees	-	-	-	-	-	87,640	87,640
Guarantees	-	125,000	-	93,472	5,500	-	223,972
Contributions	9,575,793	3,967,310	92,792	838,472	198,546	9,648,776	24,321,689
In-kind	32,074	17,391	525	15,963	211,534	136,987	414,474
Media rights	18,377,277	6,627,290	5,702	-	-	7,833,793	32,844,062
NCAA distributions	-	15,660	-	150,594	119,290	1,279,594	1,565,138
Conference distributions (non-media/non-bowl)	-	485,614	31,511	121,827	74,543	904,373	1,617,868
Conference distributions of bowl generated revenue	10,041,024	-	-	-	-	-	10,041,024
Program sales, concessions, novelty sales and parking	617,006	48,002	7,512	62,224	15,055	278,476	1,028,275
Royalties, licensing, advertisements and sponsorships	876,999	180,161	90,812	476,823	388,862	3,609,336	5,622,993
Other operating revenues	803,156	28,201	2,000	25,320	17,155	1,316,464	2,192,296
Bowl revenues	1,464,840	-	-	-	-	-	1,464,840
<b>Total operating revenues</b>	<b>52,218,241</b>	<b>12,659,706</b>	<b>537,099</b>	<b>2,891,474</b>	<b>1,494,539</b>	<b>25,534,423</b>	<b>95,335,482</b>
<b>Operating Expenses</b>							
Athletic student aid	2,571,093	313,904	387,017	1,036,004	1,704,711	1,758,956	7,771,685
Guarantees	1,425,000	317,500	197,500	32,164	7,668	-	1,979,832
Coaching salaries, benefits and bonuses paid by the University and related entities	9,822,837	2,877,442	1,215,689	3,814,716	2,498,734	-	20,229,418
Support staff/administrative salaries, benefits and bonuses paid by the University and related entities	1,821,798	373,120	243,410	347,026	215,248	15,642,715	18,643,317
Recruiting	583,911	508,316	178,179	232,880	267,109	-	1,770,395
Severance payments	-	-	-	-	-	56,548	56,548
Team travel	1,377,342	1,039,503	464,868	1,886,265	1,330,690	68,436	6,167,104
Sports equipment, uniforms and supplies	1,404,308	344,299	132,883	729,326	919,115	2,464,470	5,994,401
Game expenses	254,122	184,925	184,175	497,979	447,289	1,994,427	3,562,917
Fundraising, marketing and promotion	7,824	-	5,525	21,764	11,426	2,957,740	3,004,279
Sports camp expenses	402,683	-	-	-	-	-	402,683
Spirit groups	-	-	-	-	-	428,624	428,624
Athletic facilities debt service, leases and rental fees	-	-	-	-	-	4,268,530	4,268,530
Direct overhead and administrative expenses	1,489,924	100,488	56,527	117,897	254,909	8,035,296	10,055,041
Medical expenses and insurance	96,638	16,352	9,073	107,258	107,247	680,333	1,016,901
Memberships and dues	22,018	23,000	2,875	18,031	36,965	72,021	174,910
Student athlete meals (nontravel)	141,156	98,321	7,274	212,616	70,324	1,009,112	1,538,803
Bowl expenses	1,766,018	-	-	-	-	-	1,766,018
Bowl expenses - coaching bonuses	341,667	-	-	-	-	-	341,667
Other operating expenses	761,355	503,340	88,874	613,380	159,383	3,709,078	5,835,410
<b>Total operating expenses</b>	<b>24,289,694</b>	<b>6,700,510</b>	<b>3,173,869</b>	<b>9,667,306</b>	<b>8,030,818</b>	<b>43,146,286</b>	<b>95,008,483</b>
Excess (deficiency) of revenue over expenses	<u>\$ 27,928,547</u>	<u>\$ 5,959,196</u>	<u>\$ (2,636,770)</u>	<u>\$ (6,775,832)</u>	<u>\$ (6,536,279)</u>	<u>\$ (17,611,863)</u>	<u>\$ 326,999</u>

**Oklahoma State University**  
**Notes to Statement of Revenues and Expenses of the University Athletics**  
**Department and Affiliates**  
**Year Ended June 30, 2019**  
**(See Independent Accountant's Report on Applying Agreed-Upon Procedures)**

**Note 1: NCAA Reporting Requirements**

The accompanying Statement of Revenues and Expenses (the "Statement") has been prepared on the accrual basis of accounting and is presented in a manner which intends to report all activity of the Oklahoma State University (the "University") Athletics Department, including activity reported by the Oklahoma State University Foundation (the "Foundation") related to intercollegiate athletics. Unrestricted revenues are recorded when earned and expenditures are recorded when incurred. Restricted revenues are reported when expended rather than when received. The revenues and expenses have been classified on a basis consistent with the account structure of the University.

Certain expenses such as depreciation, are recorded at the University level on behalf of the University Athletics Department and not accounted for by the University Athletics Department and are not included in the accompanying statement of revenues and expenses. Additionally, some accruals may be recorded at the University level and are, therefore, not included in this report. The cost of tuition waivers for the benefit of graduate students and other employees working for the University Athletics Department is not recorded as an expenditure at the University Athletics Department level and is, therefore, not included in this report. The University does not currently allocate indirect facilities and administrative support to the University Athletics Department and, therefore, these costs are not included in the accompanying statements.

**Note 2: Outside Booster Organizations**

Several booster organizations, known as the POSSE, have been established on behalf of the University's intercollegiate athletics program. These organizations are under the financial control of the Foundation in that they are subject to the Foundation's internal accounting control policies and procedures. Activity of the POSSE is included in the accompanying Statement to the extent it is included in the accounts of the Foundation.

During the year ended June 30, 2019, the University received individual contributions from the Foundation in excess of 10 percent of total contributions, in the amount of \$6.8 million, \$4.1 million, \$8.5 million and \$3.5 million.

**Note 3: Affiliated Organizations**

The Oklahoma State University Foundation, Inc. (Foundation) is a related entity of the University's Athletics Department. The Foundation conducts fundraising activities that support the University Athletics Department.

**Oklahoma State University**  
**Notes to Statement of Revenues and Expenses of the University Athletics**  
**Department and Affiliates**  
**Year Ended June 30, 2019**  
**(See Independent Accountant's Report on Applying Agreed-Upon Procedures)**

**Note 4: Capital Assets**

Major capital activities in the University Athletics Department are generally funded in whole or in part from nonoperating sources. Capital expenditures are generally capitalized in the University Athletics Department's accounting records and depreciated over the useful life of the related assets.

**Note 5: Long-Term Debt**

The scheduled maturities of the revenue bonds and leases are as follows as of June 30, 2019:

	<b>Bonds</b>	<b>Master Lease</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 2,675,000	\$ 883,167	\$ 2,848,306	\$ 6,406,473
2021	2,780,000	909,083	2,721,887	6,410,970
2022	2,895,000	934,167	2,583,757	6,412,924
2023	3,015,000	961,833	2,425,345	6,402,178
2024	3,155,000	1,007,917	2,242,187	6,405,104
2025 - 2029	11,605,000	5,778,500	8,777,536	26,161,036
2030 - 2034	12,595,000	7,024,917	4,966,682	24,586,599
2035 - 2039	9,440,000	-	1,584,675	11,024,675
2040 - 2042	2,155,000	-	48,488	2,203,488
	<u>\$ 50,315,000</u>	<u>\$ 17,499,584</u>	<u>\$ 28,198,863</u>	<u>\$ 96,013,447</u>

## **Supplemental Schedule**

**Oklahoma State University**  
**Statement of Revenues and Expenses Variance Schedule of the University Athletics**  
**Department and Affiliates**  
**Year Ended June 30, 2019**

**(See Independent Accountant's Report on Applying Agreed-Upon Procedures)**

**Exhibit 2**

	<b>2019</b>	<b>2018</b>	<b>Difference</b>	<b>Explanation provided by Management</b>
<b>Revenues</b>				
Football ticket sales	\$ 10,430,072	\$ 11,778,988	\$ (1,348,916)	Decrease due to a decline in season tickets sold.
Football contributions	\$ 9,575,793	\$ 7,685,431	\$ 1,890,362	Increase due to additional contributions to balance overall athletic department budget.
Football conference distributions of bowl generated revenue	\$ 10,041,024	\$ -	\$ 10,041,024	Increase due to splitting of conference distributions revenue based on the NCAA agreed-upon procedures.
Football media rights	\$ 18,377,277	\$ 22,784,412	\$ (4,407,135)	Decrease due to splitting of conference distributions revenue based on the NCAA agreed-upon procedures.
Total ticket sales	\$ 13,911,211	\$ 16,204,830	\$ (2,293,619)	Decrease in total ticket sales decreased due a decline in football season tickets and a repricing of certain men's basketball tickets.
Total contributions	\$ 24,321,689	\$ 21,614,290	\$ 2,707,399	Increase in total contributions due to additional contributions needed from football and men's basketball donor seating in order to balance the overall athletic department.
Total conference distributions of bowl generated revenue	\$ 10,041,024	\$ -	\$ 10,041,024	Increase due to splitting of conference distributions revenue based on the NCAA agreed-upon procedures.
Total media rights	\$ 32,844,062	\$ 37,083,751	\$ (4,239,689)	Decrease due to splitting of conference distributions revenue based on the NCAA agreed-upon procedures.
<b>Expenses</b>				
Football coaching salaries	\$ 9,822,837	\$ 8,835,260	\$ 987,577	Increase in football coaching salaries caused by addition of 10 <sup>th</sup> assistant coach in April 2018 and contractual raises.
Nonprogram specific - support staff	\$ 15,642,715	\$ 14,182,758	\$ 1,459,957	Increase in non-program specific support staff due to a department merit based raise program, new contract for the athletic director and additional staffing in facilities.
Total coaching salaries	\$ 20,229,418	\$ 18,007,541	\$ 2,221,877	Increase in coaching salaries due to a department merit based raise program and contractual raises for football and men's basketball.
Total support staff, etc.	\$ 18,643,317	\$ 16,856,943	\$ 1,786,374	Increase in non-program specific support due to department merit based raise program, new contract for athletic director, additional staffing and contractual raises for football and men's basketball.
Total direct overhead and admin	\$ 10,055,041	\$ 6,591,528	\$ 3,463,513	Increase in direct overhead due to reclassification of expenses from other operating expenses based on the NCAA Agreed-Upon Procedures.
Total other operating expenses	\$ 9,647,198	\$ 13,599,791	\$ (3,952,593)	Decrease in total other operating expenses due to reclassification of expenses to direct overhead based on the NCAA Agreed-Upon Procedures.