



MEMORANDUM

September 15, 2016

VIA EMAIL

TO: Senior Compliance Administrators  
Chief Financial Officers for Athletics  
of Selected Division I Institutions.

FROM: Kathleen T. McNeely  
Senior Vice President of Administration and Chief Financial Officer.

SUBJECT: Cost of attendance and the grants-in-aid revenue distribution calculation.

This memorandum provides information to clarify the correct method for determining the number of athletic scholarships to report for grants-in-aid revenue distribution. If your institution provides students with athletics aid that includes amounts for items other than tuition and fees, room and board and required course-related books, please remember that those other amounts cannot be included in the numerator or denominator when calculating athletic scholarships for grants-in-aid revenue distribution.

Although schools are permitted to provide a student athletically related financial aid up to the student's cost of attendance, a grants-in-aid revenue distribution equivalency, as reported on the squad list, is calculated the same as in previous years. The athletic aid amount is divided by the full grant-in-aid value, using the definition of a full grant found in the division membership rules (see Bylaw 20.02.7). As a result, financial aid provided to a student for items other than tuition and fees, room and board and required course-related books are not included when reporting grants-in-aid revenue distribution equivalencies. The below provides examples, as well.

**Revenue distribution DOES NOT include:**

- Books that are not course related.
- Stipend for cost of attendance.
- Laptop and computer equipment.
- Supplies.
- Transportation.
- Miscellaneous personal expenses.
- Support provided through Student Assistance Fund distribution dollars.

**Revenue distribution ONLY includes:**

- Tuition.
- Fees.
- Room and board.
- Required course-related books.

Submission of academic year 2015-16 grants-in-aid revenue distribution equivalency data will, for the first time, be incorporated in the Membership Financial Reporting System that is due January 15, 2017. For additional detail on this change, click [here](#).

We encourage you to share this memo with the independent accountant that performs your institution's agreed-upon procedures engagement. Direct questions to Andrea Worlock, assistant director of accounting, at the NCAA national office at [aworlock@ncaa.org](mailto:aworlock@ncaa.org) or 317/917-6253.

KTM:afw

cc: Directors of Athletics of Selected Division I Institutions  
Conference Chief Financial Officers for Athletics  
Conference Senior Compliance Administrators  
Selected NCAA Staff Members

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