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## GENERAL PRINCIPALS

- ▶ New revenue distribution system launched in April 2017 using single-source sign-on (SSO/My Apps).
  - ▶ Helpful links – Revenue Distribution Plan
- ▶ Revenue distributions are paid annually by June 30 to active Division I members.
- ▶ Grants-in-aid, sports sponsorship and Pell grants are submitted through the Membership Financial Reporting System.
- ▶ Generally, the revenue distribution increases about 2% yearly.
- ▶ Funds sent directly to institutions:
  - ▶ Sports sponsorship\* | grants-in-aid\*
  - (\*unless specified per conference bylaws for direct disbursement to conference)
- ▶ Funds sent directly to conferences:
  - ▶ Basketball fund | equal conference fund | academic enhancement | conference grants | special assistance fund | student-athlete opportunity fund.

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### 2017 DIVISION I REVENUE DISTRIBUTION SCHEDULE & AMOUNTS

DESCRIPTION:	DATE:	AMOUNT:
Basketball fund	April 12	\$160,508,830
Equal conference fund	April 12	\$50,308,738
Sports sponsorship	May 17	\$ 71,318,041
Grants-in-aid	June 14	\$ 139,499,527
Academic enhancement fund	June 28	\$ 46,729,513
Conference grants	June 28	\$9,461,081
Special assistance fund	June 28	\$17,688,108
Student-athlete opportunity fund	June 28	\$64,520,459

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## BASKETBALL FUND



- ▶ Distributed to active Division I conferences based on their performance in the DI men's basketball tournament.
- ▶ Formula for distribution based on a point system; one point (unit) earned for each appearance over a rolling 6-year period (no units awarded for championship game or the first game A.Q.s participate in).
- ▶ Units are retained by the conference in which they were earned.

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### SPORTS SPONSORSHIP DATA (cont'd)

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### SPORTS SPONSORSHIP DATA (cont'd)

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### SPORTS SPONSORSHIP DATA (cont'd)

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## SPORTS SPONSORSHIP VARIANCES

Current Year's Submission of Sports Sponsored: 2 Previous Year's Submission of Sports Sponsored: 0 Variance: 2 (Please provide an explanation for variance below)

An explanation is required for variance.

(explain)

[Save Sports Sponsorship](#)

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## GRANTS-IN-AID REVENUE DISTRIBUTION

- ▶ Data is submitted through the membership financial reporting system adhering to the AUP.
- ▶ The calculation for revenue distribution equivalencies:  

$$\frac{\text{Athletic Grant Amount (Bylaw 20)}}{\text{Full Grant Amount (Bylaw 20)}} = \text{Revenue Distribution Equivalency}$$

**Revenue distribution calculation ONLY includes:**

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

**Athletics aid NOT included in revenue distribution calculations (Athletics Aid (Exempt from Revenue Distribution)):**

- 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.

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## Revenue Distribution Report from CA

Calculation for Revenue Distribution Equivalencies Report									
		Report Date:		1/17/2017		Revenue Distribution Calculation			
		Institution:		RD University		A/B-C			
		Academic Year:		2016-17					
		Sport:		Baseball					
		Maximum Grants Permitted:		11.7					
Name ID Number	Period of Award	Total Available	Other Expenses Awarded	Athletics Grant Amount per Student	Full Grant Amount per Student	Charity %	Revenue Distribution Equivalent		
Student Athlete 1 1234	FY	\$ 10,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00		1.00		
Student Athlete 2 5678	FY	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00		1.00		
Student Athlete 3 9012	FY	\$ 10,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00	X	1.00	M	
Student Athlete 4 1123	FY	\$ 10,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00		1.00		
Student Athlete 5 3456	FY	\$ 10,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00		1.00		
Student Athlete 6 5678	FY	\$ 10,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00	X	1.00	E	
Student Athlete 7 7890	FY	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 10,000.00		0.83		
Student Athlete 8 9012	FY	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00		1.00		
<b>TOTALS</b>					<b>\$ 117,000.00</b>		<b>\$ 120,000.00</b>		<b>7.83</b>

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## IMPORTING GRANTS-IN-AID FROM CA TO FRS

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## IMPORTING GRANTS-IN-AID FROM CA TO FRS (cont'd)

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## IMPORTING GRANTS-IN-AID FROM CA TO FRS (cont'd)

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## IMPORTING GRANTS-IN-AID FROM CA TO FRS (cont'd)

Back to Summary Instructions for Entry [Return from CA](#)

Male Athlete Scholarships **Female Athlete Scholarships** Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2015-2016 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	0.25	0	0.25	1	30,000

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## ENTERING GRANTS-IN-AID MANUALLY.

▶ Grants-in-aid versus scholarship data.

Back to Summary Instructions for Entry [Input from CA](#)

Male Athlete Scholarships **Female Athlete Scholarships** Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2015-2016 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	0.25	0	0.25	1	30,000

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## GRANTS-IN-AID DATA

▶ Revenue/Expenses - Category 20 Athletics Student Aid screen.

Male Athlete Scholarships **Female Athlete Scholarships** Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2015-2016 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	0.25	0	0.25	1	30,000

▶ Input > Revenue Distribution – grants-in-aid screen.

Men's Team Sports

Men's Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Revenue Distribution Equivalencies Awarded (A+B)
Baseball	0.25	0	0.25

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### CONFERENCE GRANTS

▶ Distributed equally among Division I basketball playing conferences, minus the regional officiating advisory program budget (\$220,000).



2017 Calculation Estimate	
Total Distribution	\$9,461,081
Regional Officiating Advisory	(\$220,000)
Total # of Conferences	32
Distribution per Conference	\$288,780

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### CONFERENCE GRANTS (CONT'D)

▶ Disbursed to conferences to maintain, enhance and implement programs and services in the following areas:

- ▶ Men's and women's officiating programs.
- ▶ Conference compliance and enforcement programs.
- ▶ Development of conference gambling education programs.
- ▶ Employment, professional development, career advancement and leadership/management training for women and minorities.

▶ Conferences submit a report of uses annually.

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### SPECIAL ASSISTANCE FUND

▶ Three components to the calculation:

- ▶ 70% Pell units.
- ▶ 15% total sports sponsored.
- ▶ 15% total grant-in-aid equivalencies.

• New for 2018 - Pell grants data will be collected through FRS, academic year data 2016-17.

- ▶ Distributed to and managed by the conference office.
- ▶ Intended to provide direct benefits to student-athletes or their families in meeting the financial needs that arise from participation in intercollegiate athletics.
- ▶ ALL student-athletes are eligible.
- ▶ Conferences submit a report of uses annually.

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### STUDENT-ATHLETE OPPORTUNITY FUND

- ▶ Two components to the calculation:
  - ▶ 1/3 sport sponsorship revenue distribution methodology.
  - ▶ 2/3 grant-in-aid revenue distribution methodology.
- ▶ Distributed to and managed by the conference office.
- ▶ Intended to provide direct benefits to student-athletes or their families in meeting the financial needs that arise from participation in intercollegiate athletics.
- ▶ ALL student-athletes are eligible.
- ▶ Conferences submit a report of uses annually.

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### \$200M ONE-TIME DISTRIBUTION

- ▶ Information regarding the distribution can be found under "Division I" and "Finances" section of [www.ncaa.org](http://www.ncaa.org). Division I Finance Links can be found [here](#).
  - ▶ Payment Information.
  - ▶ Question and answer document (updated periodically).
  - ▶ Spending plan questionnaire (excel or pdf).
- ▶ Funds were disbursed on April 19.
- ▶ Final submission date for the spending plan questionnaire is July 19.
- ▶ Funds can not be spent until the spending plan questionnaire is approved by NCAA.
- ▶ Record retention, potential audit by NCAA internal auditing group as requested by the BOG.

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### MEMBERSHIP FINANCIAL REPORTING



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**OVERVIEW**

- Financial Reporting System and Agreed Upon Procedures changes for fiscal year 2016-17.
- Institutional Performance Program.



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**FINANCIAL REPORTING SYSTEM – BACKGROUND**

NCAA Constitution 3.2.4.15

- ▶ Requires annual submission of financial data.
  - ▶ Detailing operating revenues and expenses.
- ▶ Data is subject to agreed-upon procedures.
  - ▶ Performed by a qualified independent accountant.
  - ▶ Selected by the institution's chancellor or president.



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**FRS AND AUP CHANGES**

- ▶ Deadline for fiscal year 2016-17 reporting is January 16, 2018.
- ▶ No new revenue or expense categories.
  - ▶ Will continue to refine definitions and update Q&A documents.
- ▶ Other reporting item AUP steps.



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## FINANCIAL DASHBOARDS

- ▶ Officially transitioned from financial dashboard indicator tool to IPP in spring 2017.
- ▶ Financial dashboard retired with launch of 2015-16 data in IPP.
- ▶ IPP contains six years of financial data through FY2016.
- ▶ Benefits:
  - ▶ Increased access to financial data.
  - ▶ User-friendly interface.
  - ▶ Peer-to-peer comparisons.



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## INSTITUTIONAL PERFORMANCE PROGRAM

- ▶ Division I IPP data management system launched in June 2015.
- ▶ Conference-specific view launched October 2016.
- ▶ Provides institutional leaders with:
  - ▶ Vital and significant data.
  - ▶ Assists with planning and oversight of athletics.
- ▶ Helps institutions leverage data to improve their student-athletes' experience.
  - ▶ Peer-group comparisons across 80+ indicators.
  - ▶ Program evaluation tool.



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## REVENUE AND EXPENSE GROUPINGS

- |   |  |
|---|--|
| <ul style="list-style-type: none"><li>▶ Revenue Categories<ul style="list-style-type: none"><li>▶ Allocated revenue sources.</li><li>▶ Other generated revenue.</li><li>▶ Primary generated revenue.</li><li>▶ Total and net revenue.</li></ul></li></ul> | <ul style="list-style-type: none"><li>▶ Expense Categories<ul style="list-style-type: none"><li>▶ Athletic grant-in-aid.</li><li>▶ Compensation.</li><li>▶ Game operations.</li><li>▶ Other athletic expenses.</li><li>▶ Recruiting.</li><li>▶ Total expenses.</li></ul></li></ul> |
|---|--|



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## FINANCIAL DATA INDICATOR GROUPINGS CURRENTLY IN IPP

- ▶ Debt.
- ▶ Expense.
- ▶ Institutional.
- ▶ Other reporting items.
- ▶ Revenue.
- ▶ Self-sufficiency indicators.



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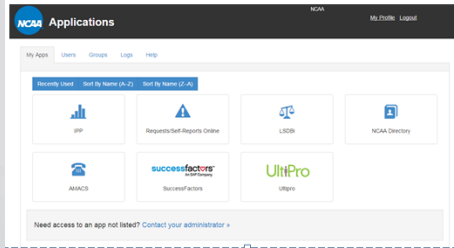
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## IPP DATA MANAGEMENT SYSTEM

The IPP data management system can be found under the "My Apps" section of the single-source sign-on portion of [www.ncaa.org](http://www.ncaa.org), or you can email [ipp@ncaa.org](mailto:ipp@ncaa.org) for assistance.



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## QUESTIONS?

- ▶ Revenue Distribution.  
 [revenuedistribution@ncaa.org](mailto:revenuedistribution@ncaa.org)
- ▶ Membership Financial Reporting and Agreed Upon Procedures.  
 [ncaafms@ncaa.org](mailto:ncaafms@ncaa.org)
- ▶ Institutional Performance Program.  
 [ipp@ncaa.org](mailto:ipp@ncaa.org)



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## THANK YOU

Contact info: Andrea Worlock, revenue distribution.

 [aworlock@ncaa.org](mailto:aworlock@ncaa.org)

Contact info: Katrina Buell, financial reporting system.

 [kbuell@ncaa.org](mailto:kbuell@ncaa.org)

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