



MONTANA UNIVERSITY SYSTEM
Office of the Commissioner of Higher Education

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TO: The Board of Regents
FROM: Frieda Houser,
Director of Accounting and Budgeting
DATE: December 22, 2011
RE: Montana University System – Athletic Reports for the fiscal year ended June 30, 2011

The following system-wide summaries are available on the January 19-20, 2012 (Helena) Board of Regents meeting agenda:

- [Athletic Income Details](#) - Summarizes by campus and by sport, the athletic revenues and expenditures.
- [Student Athlete Information](#) – Summarizes unduplicated student participation by sport, by gender and by residency. This report also includes a summary by campus of graduation and grade point averages of athletes compared to the general student population.
- [Financial Aid Summary](#) – Presents by campus, fee waivers and scholarships awarded to student athletes.

MONTANA UNIVERSITY SYSTEM (MUS) INCOME SUMMARY

The collective financial resources committed for athletics is significant: \$50.1 million in revenue and \$49.0 million in expenses resulting in a one-year non-cumulative operating gain for fiscal year 2011 of approximately \$1.1 Million.

MUS athletic spending in state fiscal year 2010-2011, represented 4.87 % of the all funds budget for the campuses offering athletics. MUS direct institutional support of athletics, which includes the value of fee waivers and state appropriations, represented 4.85% of the state fiscal year 2010-2011 current unrestricted funds for the campuses with athletic programs.

All but one campus reported operating surpluses for the fiscal year ended June 30, 2011. MSU-Bozeman reported a one year non-cumulative operating loss of (\$44,686). As a system, the largest sources of revenues in fiscal year 2011 were:

- Direct Institutional Support (\$19.3 million, 39% of revenue) which includes the value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university.
- Indirect Facilities & Administrative Support (\$7.7 million, 15% of revenue) which include the value of facilities and services provided by the institution including institutional administrative costs, facilities & grounds maintenance, security, risk management, utilities, depreciation and debt service). Included in this amount is \$4.9 million received by MSU-Bozeman from the foundation for the football stadium end zone construction.
- Ticket sales (\$7 million, 14% of revenue)
- Contributions (\$6 million, 12% of revenue)

- Student Fees (\$3.4 million and 7% of revenue)

As a system, the largest athletic expenses in fiscal year 2011 were:

- Coaching and support staff salaries & benefits (\$12.6 million, 26% of expenses)
- Athletic Student Aid (\$11.8 million, 24% of expenses)
- Team travel, direct facilities expenses and other operating expenses (\$10.9 million, 22% of expenses)
- Indirect Facilities & Administrative Support (\$7.7 million, 15% of expenses) Included in this amount is \$4.9 million of expenses for the MSU-Bozeman football stadium construction that was funded by the donations received from the foundation.

SYSTEM SUMMARY BY SPORT

Football recorded \$19.8 million in revenue and spent \$17 million, yielding a one year operating surplus of \$2.8 million system wide. UM Missoula's football program reported approximately \$1.8 million one year operating surplus. Men's and Women's Basketball were other significant sports, together costing about \$7.9 million and yielding an operating deficit of approximately \$679,000. All Other Sports, as a group, also reported an operating deficit of \$1.9 million on the system level. The non-program specific category contributed approximately \$930,000 in an operating surplus. Significant items in the non-program specific category include depreciation on facilities recorded in direct and indirect institutional support and salaries for staff and administrative positions paid by the campuses.

The amounts spent on Rodeo are disclosed for MSU-Bozeman on a separate tab in the electronic agenda item. The MSU-Bozeman rodeo amounts are not included in the income detail totals because it is governed by a different division than the other sports offered at MSU-Bozeman. The rodeo program is a member of the National Intercollegiate Rodeo Association of the Big Sky Region along with the University of Montana-Missoula, MSU-Northern, UM-Western, Dawson Community College, Miles Community College, Northwest College, Blackfeet Community College, Dull Knife Memorial College, Little Big Horn College and the University of Great Falls. MSU-Northern and UM-Western rodeo amounts are included in the "other sports" totals because the National Association of Intercollegiate Athletics governs all the sports offered at these campuses. UM-Missoula did not submit a complete report but did disclose that it paid \$15,506 in rodeo fee waivers that were funded by university general operating accounts which include state appropriations and tuition. In addition, Missoula awarded \$17,524 of rodeo scholarships funded by the UM foundation.

STUDENT ATHLETES

1,749 athletes participated in 15 different intercollegiate sports in 2010-11. Male athletes represented 63 percent of the athletes and 54 percent of the athletes were Montana residents.

All campuses reported overall graduation rates of student athletes exceeded overall graduation rates of the general student population. The overall grade point average of student athletes exceeds that of the overall general student population for MSU-Bozeman, MSU-Billings, UM-Missoula and Montana Tech.