



**MONTANA UNIVERSITY SYSTEM**  
**Office of the Commissioner of Higher Education**

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**TO:** The Board of Regents  
**FROM:** Frieda Houser, Director  
Accounting & Budgeting  
**DATE:** December 16, 2013  
**RE:** Athletic Reports for the fiscal year ended June 30, 2013

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The following system-wide summaries are available on the January 7, 2014 (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 student athletes compared to the general student population.
- [Financial Aid Summary](#) – Presents by campus, the total value of fee waivers and scholarships awarded to student athletes.

## **MONTANA UNIVERSITY SYSTEM (MUS) INCOME SUMMARY**

The collective financial resources committed for athletics is significant: \$50.2 million in revenue and \$49.6 million in expenses resulting in a one-year non-cumulative operating gain for fiscal year 2013 of \$571,331.

MUS total athletic spending in state fiscal year 2012-2013 represented 4.63% of the combined expenses (all funds) at campuses offering athletics. MUS direct institutional support of athletics, which includes the value of fee waivers and state appropriations, represented 4.90% of combined expenses within the current unrestricted funds for the campuses with athletic programs.

All but two campuses reported operating surpluses for the fiscal year ended June 30, 2013. MSU-Billings & Montana Tech reported a one year non-cumulative operating loss of (\$30,744) and (\$16,182), respectively. As a system, the largest sources of revenues in fiscal year 2013 were:

- Direct Institutional Support (\$21.2 million, 42% 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. The value of tuition waivers is included in this line.
- Ticket sales (\$7.9 million, 16% of revenue)
- Contributions (\$6.7 million, 13% of revenue) received directly from individuals, corporations, associations, foundations, clubs, or other organizations that are designated by the donor for the operation of the athletics program.

- Student Athletic Fees (\$4.0 million and 8% of revenue)
- Indirect Facilities & Administrative Support (\$2.9 million, 6% 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).

As a system, the largest athletic expenses in fiscal year 2013 were:

- Coaching and support staff salaries & benefits (\$13.9 million, 28% of expenses)
- Athletic Student Aid (\$12.9 million, 26% of expenses)
- Team travel, direct facilities expenses and other operating expenses (\$12.1 million, 24% of expenses)
- Indirect Facilities & Administrative Support (\$2.9 million, 6% of expenses)

The line called “Transfers to Institution” is used to report funds supporting initiatives outside of athletics. This line was only used by UM-Missoula and in FY 13 reported \$235,000 of expenses. The majority (\$190,000) was used to make a bond payment on the interdisciplinary science building. The remaining funds were used to support the marching band (\$20,000) and the minority mentoring program (\$25,000).

## **SYSTEM SUMMARY BY SPORT**

Football recorded \$16.7 million in revenue and spent \$13.4 million, yielding a one year operating surplus of \$3.3 million system wide. UM Missoula’s football program reported approximately \$2.3 million one year operating surplus. Men’s and Women’s Basketball were other significant sports, together costing about \$8.6 million and yielding an operating deficit of approximately \$876,500. All Other Sports, as a group, also reported a one-year non-cumulative operating deficit of \$2 million on the system level. The non-program specific category reported a one year operating gain of \$273,512. 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.

## **STUDENT ATHLETES**

1,682 athletes participated in 15 different intercollegiate sports in 2012-13. Men represented 63 percent of athletes while 52 percent of the athletes were Montana residents.

All campuses, except for UM-Western reported overall graduation rates of student athletes exceeded overall graduation rates of the general student population. Overall graduation rates are calculated using the first time, full time, incoming cohort of students and ,therefore, does not include transfer students. The overall grade point average of student athletes equals or exceeds that of the overall general student population for all campuses except MSU-Northern and UM-Western.