

**The University of Texas at Tyler
Department of Intercollegiate Athletics
Agreed-Upon Procedures Report
For the Fiscal Year Ended August 31, 2023**



January 2024

PERFORMED BY BAKER TILLY ON BEHALF OF
THE UNIVERSITY OF TEXAS SYSTEM AUDIT OFFICE

**The University of Texas at Tyler
Department of Intercollegiate Athletics**

Agreed-Upon Procedures Report

August 31, 2023

The University of Texas at Tyler
Department of Intercollegiate Athletics

Table of Contents
August 31, 2023

	<u>Page</u>
Independent Accountants' Report	1
Financial Schedule (Unaudited)	
Schedule of Revenues and Expenses	10
Notes to Schedule of Revenues and Expenses	11
Supplementary Information (Unaudited)	
Reportable Variances in Revenues and Expenses to Budget and Prior Period	13

Independent Accountants' Report

Dr. Kirk Calhoun, President
The University of Texas at Tyler
National Collegiate Athletic Association

We have performed the procedures enumerated below to confirm whether the accompanying schedule of revenue and expenses (unaudited) (the Schedule) of The University of Texas at Tyler (the University) Department of Intercollegiate Athletics is in compliance with National Collegiate Athletic Association (NCAA) Bylaw 7.3.1.5.23.1 for the year ended August 31, 2023 (the reporting period). The University's management is responsible for the accompanying Schedule.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement of complying with NCAA Bylaw 7.3.1.5.23.1. Additionally, the NCAA has specified in their Bylaws the procedures to be performed and, therefore has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Material exceptions for reporting are defined as errors or misclassifications equal to or greater than 1% of total revenues or expenses.

The procedures we performed, and our associated findings are as follows:

Agreed-Upon Procedures Related to the Schedule of Revenues and Expenses

- We obtained the Schedule for the year ended August 31, 2023, as prepared by management. We compared the amounts reported on the Schedule to the University's general ledger.

We found no exceptions as a result of these procedures.

Revenue General

- Compared and agreed each operating revenue category reported in the Schedule during the reporting period to supporting schedules provided by the University. If a specific reporting category was less than 4% of the total operating revenues, net of the University's direct and indirect support, no procedures were required for that specific category.

We found no exceptions as a result of these procedures.

- Compared and agreed a sample of 25 operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation. The sample was selected from revenue categories that exceeded 4% of total operating revenues, net of the University's direct and indirect support.

We found no exceptions as a result of these procedures.

- Compared each major revenue account over 10% of the total revenues net of the University's direct and indirect support, to prior period amounts and budget estimates. Obtained and documented an explanation from management of any variations greater than 10%. The analysis is reported as supplementary information to the final agreed-upon procedures report.

We found no exceptions as a result of these procedures.

The above-referenced testing included the following procedures for specific revenue sources:

Ticket Sales

- As the total ticket sales reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Direct State or Other Government Support

- There was no direct state or other government support reported on the Schedule, so no procedures were performed.

Student Fees

- Compared and agreed student fees reported by the institution in the Schedule for the reporting period to student enrollments during the same reporting period and recalculated totals.
- Obtained documentation of the University's methodology for allocating student fees to intercollegiate athletics programs.
- If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculated the totals of the University's methodology for supporting that they are able to count each sport. Tied the calculation to supporting documents such as seat manifests, ticket sales reports, and student fee totals.

We found no exceptions as a result of these procedures.

Direct Institutional Support

- Compared the direct institutional support recorded by the University during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Transfers Back to Institution

- There were no total transfers back to the institution reported on the Schedule, so no procedures were performed.

Indirect Institutional Support

- As the indirect institutional support reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Guarantees

- There were no guarantees reported on the Schedule, so no procedures were performed.

Contributions

- Requested contributions of moneys, goods or services received directly by the intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitute 10% or more in aggregate for the reporting period of all contributions received for intercollegiate athletics during the reporting period. There were no contributions of 10% or more in the current year. We selected a sample of contributions and obtained supporting documentation.
- Recalculated totals.

We found no exceptions as a result of these procedures.

In-Kind

- As the total in-kind contributions reported on the Schedule were less than 4% of total revenues, net of the University's direct and indirect support, no procedures were performed.

Compensation and Benefits Provided by a Third-Party

- Obtained the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the University.
- Selected a sample of funds from the Summary and compared and agreed each selection to the supporting documentation, the University's general ledger and/or the Summary.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Media Rights

- As the media rights reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

NCAA Distributions

- As the total of NCAA distributions revenues reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Conference Distributions and Conference Distributions of Football Bowl Generated Revenue

- As the total of conference distributions and conference distributions of football bowl generated revenue reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Program Sales, Concessions, Novelty Sales and Parking

- As the total program sales, concessions, novelty sales and parking reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Royalties, Licensing, Advertisements and Sponsorships

- As the total royalties, licensing, advertisements and sponsorships reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Sports Camp Revenues

- As the sports camp revenues reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Athletics Restricted Endowment and Investment Income

- As the athletics restricted endowment and investment income reported on the Schedule was less than 4% of total operating revenues, net of the University's direct and indirect support, no procedures were performed.

Other Operating Revenue

- As the total other operating revenue reported on the Schedule were less than 4% of total revenues, net of the University's direct and indirect support, no procedures were performed.

Football Bowl Revenues

- There was no football bowl revenues reported on the Schedule, so no procedures were performed.

Expense General

- Compared and agreed each expense category reported in the Schedule during the reporting period to supporting schedules provided by the University. If a specific reporting category was less than 4% of the total expenses, net of the University's athletic student aid and indirect support, no procedures were required for that specific category.

We found no exceptions as a result of these procedures.

- Compared and agreed a sample of 25 expenses obtained from the above operating expense supporting schedules to supporting documentation. The sample was selected from expense categories that exceeded 4% of total operating expenses, net of the University's athletic student aid and indirect support.

One exception was identified and noted in the Independent Accountants' Report within the fund raising, marketing and promotion section. This exception is enumerated within the specific category below.

- Compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtained and documented an explanation from management of any variations greater than 10%. The analysis is reported as supplementary information to the final agreed-upon procedures report.

We found no exceptions as a result of these procedures.

The above referenced testing included the following procedures for specific operating expense transactions:

Athletic Student Aid

- Selected a sample of 21 students (10% of the total student athletes not to exceed 40) from the listing of institutional student aid recipients during the reporting period.
- Obtained individual student account detail for each selection and compared total aid in the University's student system to the student's detail in Compliance Assistant (CA) or University's report that ties directly to the NCAA Membership Financial Reporting System.
- Recalculated totals for each sport and overall.

We found no exceptions as a result of these procedures.

Guarantees

- As the total of guarantees expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities

- Obtained and inspected a listing of coaches employed by the University and related entities during the reporting period. Selected a sample of coaches' contracts that included men's and women's basketball from the listing.
- Compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits and bonuses recorded by the University in the Schedule during the reporting period.
- Obtained and inspected payroll summary registers for the reporting period for each selection. Compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the University and recorded by the University in the Schedule during the reporting period.
- Compared and agreed the totals recorded to any employment contracts executed for the sample selected.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Coaching Salaries, Benefits and Bonuses Paid by Third-Party

- There were no coaching salaries, benefits and bonuses paid by third-party reported on the Schedule, so no procedures were performed.

Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities

- Selected a sample of support staff/administrative personnel employed by the University during the reporting period.
- Obtained and inspected the reporting period summary payroll register for each selection. Compared and agreed related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the University and recorded by the University in the Schedule during the reporting period.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Support Staff/Administrative Compensation, Benefits and Bonuses Paid by a Third-Party

- Selected a sample of support staff/administrative personnel employed by third parties during the reporting period.
- Obtained and inspected the reporting period summary payroll register for each selection. Compared and agreed related summary payroll register to the related support staff administrative other compensation and benefits expense recorded by the University in the Schedule during the reporting period.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Severance Payments

- There was no severance payments reported on the Schedule, so no procedures were performed.

Recruiting

- As the total of recruiting expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Team Travel

- Obtained a copy of the University's team travel polices. Compared and agreed existing University team travel policies to NCAA related policies.
- Obtained general ledger detail and compared to the total expenses reported.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Sports Equipment, Uniforms and Supplies

- Obtained general ledger detail and compared to the total expenses reported.
- Selected a sample of transactions to validate existence of transaction and accuracy of recording.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Game Expenses

- As the total of game expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Fund Raising, Marketing and Promotion

- Obtained general ledger detail and compared to the total expenses reported.
- Selected a sample of transactions to validate existence of transaction and accuracy of recording.
- Recalculated totals.

We noted an exception as a result of these procedures. The University classified expenses associated with expenditure of contributions received rather than expenses associated with fundraising, marketing and promotion. The University did not allocate the expenses associated with contributions received to the correct expense categories.

Sports Camp Expenses

- As the total of sports camp expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Spirit Groups

- As the total of spirit group expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Athletic Facilities Debt Service, Leases and Rental Fees

- As the total of athletic facilities debt service, leases and rental fees reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Direct Overhead and Administrative Expenses

- As the total of direct overhead and administrative expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Indirect Institutional Support

- As the total of indirect institutional support reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Medical Expenses and Insurance

- Obtained general ledger detail and compared to the total expenses reported.
- Selected a sample of transactions to validate existence of transaction and accuracy of recording.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Memberships and Dues

- As the total of memberships and dues reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Student-Athlete Meals (Non-Travel)

- As the total of student-athlete meals (non-travel) expenses reported on the Schedule was less than 4% of total operating expenses, net of the University's athletic student aid and indirect support, no procedures were performed.

Other Operating Expenses and Transfers to Institution

- Obtained general ledger detail and compared to the total expenses reported.
- Selected a sample of transactions to validate existence of transaction and accuracy of recording.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Football Bowl Expenses

- There was no football bowl expenses reported on the Schedule, so no procedures were performed.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

The following is a complete listing of the minimum agreed-upon procedures for other reporting items, by category performed:

Excess Transfers to Institution and Conference Realignment Expenses

- There were no excess transfers to institution and conference realignment expenses reported on the Schedule, so no procedures were performed.

Total Athletics Related Debt

- Obtained repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculated annual maturities (consisting of principal and interest) provided in the schedules obtained.

- Agreed the total annual maturities and total outstanding athletic related debt to supporting documentation and the University's general ledger, as applicable.

We found no exceptions as a result of these procedures.

Total Institutional Debt

- Agreed the total outstanding debt to supporting documentation and the University's general ledger or audited financial statements, as applicable.

We found no exceptions as a result of these procedures.

Value of Athletics Dedicated Endowments

- Obtained a schedule of all athletics dedicated endowments maintained by athletics, the University, and affiliated organizations. Agreed the fair value in the Schedule to supporting documentation and the general ledger or audited financial statements, as applicable.

We found no exceptions as a result of these procedures.

Value of Institutional Endowments

- Agreed the fair value of the University's endowments to supporting documentation and the University's general ledger or audited financial statements, as applicable.

We found no exceptions as a result of these procedures.

Total Athletics Related Capital Expenditures

- Obtained a schedule of athletics related capital expenditures made by athletics, the University and affiliated organizations during the reporting period.
- Obtained general ledger detail and compared to the total expenses reported. Selected a sample of transactions to validate existence of transactions and accuracy of recording and recalculated totals.

We found no exceptions as a result of these procedures.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Schedule of the University for the year ended August 31, 2023. 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.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the President and members of management of the University and an authorized representative of the NCAA, and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Pittsburgh, Pennsylvania
January 12, 2024

The University of Texas at Tyler
Department of Intercollegiate Athletics

Schedule of Revenues and Expenses (Unaudited)
Year Ended June 30, 2023

	Men's Basketball	Men's Other	Women's Basketball	Women's Other	Non Program Specific	Total
Operating Revenues						
Ticket sales	\$ 2,260	\$ 18,914	\$ 1,990	\$ 17,182	\$ 7,476	\$ 47,822
Direct state or other government support	-	-	-	-	-	-
Student fees	-	-	-	-	3,232,434	3,232,434
Direct institutional support	274,725	790,710	343,018	1,026,060	2,090,205	4,524,718
Less transfers back to institution	-	-	-	-	-	-
Indirect institutional support	-	-	-	-	103,662	103,662
Guarantees	-	-	-	-	-	-
Contributions	4,616	59,212	20,029	18,949	181,715	284,521
In-kind	1,894	11,364	1,894	13,258	-	28,410
Compensation and benefits provided by a third-party	18,390	110,340	18,390	128,730	-	275,850
Media rights	-	-	-	-	19,921	19,921
NCAA distributions	-	33,466	21,340	46,734	47,660	149,200
Conference distributions and conference distributions of football bowl generated revenue	-	-	-	-	2,500	2,500
Program sales, concessions, novelty sales and parking	3,587	1,091	3,125	8,648	4,742	21,193
Royalties, licensing, advertisements and sponsorships	-	-	-	-	137,113	137,113
Sports camp revenues	6,400	22,515	-	51,018	-	79,933
Athletics restricted endowment and investment income	-	18,944	-	28,887	-	47,831
Other operating revenue	-	-	-	-	16,451	16,451
Football bowl revenues	-	-	-	-	-	-
Total operating revenues	311,872	1,066,556	409,786	1,339,466	5,843,879	8,971,559
Operating Expenses						
Athletic student aid	271,412	692,227	306,575	859,434	-	2,129,648
Guarantees	2,500	-	-	800	-	3,300
Coaching salaries, benefits and bonuses paid by the University and related entities	267,167	638,782	198,718	842,367	-	1,947,034
Coaching salaries, benefits and bonuses paid by a third party	-	-	-	-	-	-
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	18,608	172,967	18,608	191,576	897,378	1,299,137
Support staff/administrative compensation, benefits and bonuses paid by third party	18,390	110,340	18,390	128,730	-	275,850
Severance payments	-	-	-	-	-	-
Recruiting	16,213	25,165	7,272	48,299	-	96,949
Team travel	109,875	391,061	174,426	475,239	-	1,150,601
Sports equipment, uniforms and supplies	28,480	165,251	38,969	149,915	-	382,615
Game expenses	12,397	55,514	10,717	43,649	-	122,277
Fund raising, marketing and promotion	4,616	59,212	20,029	18,949	181,715	284,521
Sports camp expenses	1,451	3,938	-	11,376	-	16,765
Spirit groups	-	-	-	-	228,701	228,701
Athletic facilities debt service, leases and rental fees	-	-	-	-	18,662	18,662
Direct overhead and administrative expenses	10,959	68,631	10,470	80,872	93,854	264,786
Indirect institutional support	-	-	-	-	85,000	85,000
Medical expenses and insurance	11,314	115,942	49,736	96,151	-	273,143
Memberships and dues	365	2,844	-	1,909	28,710	33,828
Student-athlete meals (non-travel)	15,075	11,304	8,261	8,088	8,412	51,140
Other operating expenses	22,575	54,420	10,269	61,408	158,930	307,602
Football bowl expenses	-	-	-	-	-	-
Total operating expenses	811,397	2,567,598	872,440	3,018,762	1,701,362	8,971,559
Excess (deficiency) of revenues over (under) expenses	\$ (499,525)	\$ (1,501,042)	\$ (462,654)	\$ (1,679,296)	\$ 4,142,517	\$ -

See notes to schedule of revenues and expenses (unaudited)

The University of Texas at Tyler
Department of Intercollegiate Athletics

Notes to Schedule of Revenues and Expenses (Unaudited)
Year Ended August 31, 2023

1. Basis of Presentation

The accompanying schedule of revenues and expenses (the Schedule) for the fiscal year ended August 31, 2023 includes the revenues and expenses of the Department of Intercollegiate Athletics of The University of Texas at Tyler (the University) and its intercollegiate athletic programs.

The activities reported within the Schedule include all men's and women's intercollegiate athletic programs. Certain shared costs are allocated to the individual sports based on the relative benefits provided by such activities.

In accordance with National Collegiate Athletic Association (NCAA) financial agreed-upon procedures guidelines, restricted gifts and endowment earnings are reported in the Schedule based upon the existence of conditions placed upon the use of the award by the donor. In addition, plant-related activity such as depreciation is not included in the Schedule. However, the University's policy in regard to property, plant and equipment is to record such assets at cost, or if acquired by gift, at fair value at the date of the gift. Assets are depreciated using the straight-line method over the estimated useful lives of the assets. As assets are retired, sold, or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and gains and losses resulting from such transactions are recorded. Maintenance and repairs are expensed as incurred.

The accompanying Schedule has been prepared on the accrual basis of accounting and in accordance with NCAA Bylaws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Equipment purchases and debt principal payments, which are reported as expenses in the accompanying Schedule, would be capitalized and presented as assets or as a reduction of liabilities, respectively, on the statement of financial position of financial statements prepared in conformity with accounting principles generally accepted in the United States of America.

2. Contributions Constituting More Than 10% of All Contributions

Revenue from contributions was \$283,695 for the year ended August 31, 2023. Of this total, one donor contributed \$100,000 in support of the Athletics Department.

3. Capital Assets

The Inventory Department at the University oversees the methods utilized to manage inventory property and provides procedures and services to ensure that all state and federal requirements are met. The State Comptroller has developed a State Property Accounting guide to assist the state government in accounting for state and federal government property. Athletics acquires, approves, depreciates and disposes assets in accordance with the University institutional policy as follows:

- Acquisition - Athletics acquires capital assets through the normal process at the institution. All purchases are centralized and are to be made using the method that provides the best value to the University. Informal quotes are required for purchases above \$15,000 and comparative procurement is required for all assets above \$50,000. The capitalization threshold is \$5,000 with the exception of computer equipment, which is on an item by item basis.
- Approval - Capital asset purchases
- Depreciation - Depreciation is allocated to Athletics assets, or portions of real-assets, under the control of Athletics. Depreciation is calculated on a straight-line basis.

The University of Texas at Tyler
Department of Intercollegiate Athletics

Notes to the Statement of Revenues and Expenses (Unaudited)
Year Ended August 31, 2023

- Disposal - Disposal of capital assets must be done in accordance with State of Texas law and institutional policy.

4. Long Term Debt

Total University debt outstanding, net of issuance cost, at August 31, 2023, was \$159,735,349. Total University debt outstanding related to athletic facilities, net of issuance cost, at August 31, 2023 was approximately \$280,000. Total debt service (principal and interest) for the year ended August 31, 2023 was \$18,662.

5. Intercollegiate Athletics-Related Property and Equipment

Property and equipment, net as of August 31, 2023, was \$985,909. Additions and deletions for the year ended August 31, 2023 was \$34,396 and \$0, respectively.

6. Intercollegiate Athletics Endowment Funds

The value of endowment funds at August 31, 2023 dedicated to the sole support of athletics totaled \$386,278.

The University of Texas at Tyler
Department of Intercollegiate Athletics

Reportable Variances in Revenues and Expenses to Budget and Prior Period (Unaudited)
Year Ended June 30, 2023

	2023 Actual	2023 Budget	Budget to Actual Variance	2022 Actual	2023 to 2022 Variance
Operating Revenues					
Student fees	\$ 3,232,434	\$ 3,985,989	\$ (753,555) 1	\$ 3,580,386	\$ (347,952)
Direct institutional support	\$ 4,524,718	2,759,653	\$ 1,765,065 2	3,057,987	\$ 1,466,731 2
Operating Expenses					
Athletic student aid	\$ 2,129,648	2,375,909	\$ (246,261) 3	1,982,130	\$ 147,518
Coaching salaries, benefits and bonuses paid by the University and related entities	\$ 1,947,034	-	\$ 1,947,034 4	1,820,063	\$ 126,971
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	\$ 1,299,137	-	\$ 1,299,137 4	752,070	\$ 547,067 5
Team travel	\$ 1,150,601	-	\$ 1,150,601 4	777,139	\$ 373,462 6

1 Variance relates to higher estimated total enrollment expected in FY23 during development of budget estimates.

2 Variance due to revenue from sports. The direct institutional support revenue is the difference between the expenses and the revenues for the sports.

3 Variance due to relatively new membership as DII institution where coaches are still working to become more knowledgeable and efficient in recruiting and awarding scholarships to reach maximum equivalencies.

4 Variances due to the items not being budgeted by the University.

5 Variances due to planned additions of first and second assistant coaches in some sports, augmenting noncoaching staff, and market pressures to increase salaries of staff. The merger with UTHET has consistently caused additional salary pressures.

6 Variances due to increase cost of charter buses, fuel, hotel expenses and travel food. The planned gradual increase to full rosters each year following Division II transition upwardly impacts all related travel costs.