January 15, 2016

Guy Bailey, Ph.D., President  
The University of Texas Rio Grande Valley  
2102 Treasure Hills Blvd., Suite 3.115  
Harlingen, Texas 78550

Dear Dr. Bailey:

We have completed our Report on the Application of the National Collegiate Athletic Association Agreed-Upon Procedures for the Intercollegiate Athletics Program at The University of Texas – Pan American for the fiscal year ended August 31, 2015. The results of the engagement are detailed in the attached report.

We appreciate the assistance provided to us by the various departments at The University of Texas Rio Grande Valley.

Sincerely,

J. Michael Peppers, CIA, QIAL, CRMA, CPA  
Chief Audit Executive

Cc: Steven Leslie, Ph.D., Executive Vice Chancellor for Academic Affairs  
Martin Baylor, Executive Vice President for Finance & Administration  
Christopher King, Director of Athletics  
Raul Betancourt, Associate Athletic Director for Business Operations  
Eloy Alaniz, Chief Audit Executive - UTRGV  
Isabel Benavides, Assistant Director - Audits - UTRGV
The University of Texas – Pan American
Department of Intercollegiate Athletics

Independent Auditor’s Report on the
Application of Agreed-Upon Procedures
For the Fiscal Year Ended August 31, 2015

January 2016

THE UNIVERSITY OF TEXAS SYSTEM AUDIT OFFICE
210 WEST SIXTH STREET, SUITE B.140E
AUSTIN, TX 78701
(512) 499-4390
INDEPENDENT\textsuperscript{1} AUDITOR’S REPORT
ON THE APPLICATION OF AGREED-UPON PROCEDURES

We have performed the procedures enumerated below, which were agreed to by the President of The University of Texas – Rio Grande Valley solely to assist UTRGV management in evaluating whether the accompanying Statement of Revenues and Expenses (SRE) of The University of Texas – Pan American’s Department of Intercollegiate Athletics (Athletics) was in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.16.1 for the fiscal year (FY) ended August 31, 2015. Management from The University of Texas Rio Grande Valley (UTRGV)\textsuperscript{2} is responsible for UTPA’s SRE and compliance with NCAA requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are explained in the following pages. Reportable findings are defined as errors or misclassifications equal to or greater than one percent of total revenue. Also attached to this report are the following appendices:

- Appendix A, SRE of Athletics for the Fiscal Year Ended August 31, 2015;
- Appendix B, Findings and Recommendations;
- Appendix C, Follow-Up on Prior Year’s Recommendations;
- Appendix D, Notes to the Statement of Revenues and Expenses;
- Appendix E, Analysis of Budget to Actual Major Revenue and Expense Categories;
- Appendix F, FY 14 to FY 15 Variance Analysis of Major Revenue and Expense Amounts; and

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

Agreed-Upon Procedures Related to all Revenues and Expenses

1. Agreed the amounts reported on the SRE to UTPA’s general ledger.

In most instances, revenues and expenses reported on the SRE materially agreed to the amounts reported in UTPA’s general ledger accounts. In addition, there are certain items recorded on the SRE that are not required to be recorded in athletic accounts, such as gifts-in-kind. The NCAA requires that these items be reported on the SRE to fully reflect the operations of the Athletics Department. As a result of procedures performed, we identified four material adjustments that were made to the SRE. Two of the errors were overstatements to both revenues and expenses. These errors offset one another resulting in no impact to the bottom line of the SRE. The remaining two errors were the result of misclassifications that also had no net effect to the bottom

\textsuperscript{1}The NCAA requires this agreed-upon procedures engagement to be conducted by an independent accountant. For purposes of this engagement, the NCAA considers the UT System Audit Office to be independent.

\textsuperscript{2}UTRGV was created by the Texas Legislature in 2013, which combined the resources and assets of UT Brownsville and UT Pan American into a single University of Texas institution. UTRGV has retained a NCAA Division I athletic program with much of the same personnel and athletic teams. The first day of class at UTRGV was August 31, 2015.
line of the SRE. Management agreed and recorded these as well as four other non-material adjustments in the SRE located in Appendix A of this report. The specific adjustments identified and recorded are described for the affected SRE revenue and expense categories in the results below.

2. Performed the following procedures for all revenue and expense categories applicable to the SRE:
   a. Compared and agreed each operating revenue and expense category reported in the SRE during the reporting period to supporting schedules provided by the institution.
   b. Compared and agreed a sample of operating revenue receipts and operating expenses obtained from the above supporting schedules to adequate supporting documentation.
   c. Compared each major revenue and expense account over 10% of the total revenues/expenses to prior period amounts and budget estimates. Obtained and documented an understanding of any significant variations over the lesser of $1M or 10%. (See Appendices E and F)
   d. Recalculated totals.

As part of the procedure described in #1 above and from comparing and agreeing each operating revenue and expense category reported on the SRE during the reporting period to supporting schedules provided by the institution, we identified four material adjustments that management agreed to record in the SRE. These are the same adjustments described in item #1 above. The specific adjustments are described for the affected SRE line items in the results below.

3. Identified and documented aspects of UTPA’s internal control structure that is unique to Athletics. Tested specific elements of the control environment and accounting systems that (1) are unique to Athletics and (2) have not been addressed in connection with the audit of the institution’s financial statements.

   No material exceptions were noted as a result of these procedures.

4. Identified all intercollegiate athletics related affiliated and outside organizations and obtained those organizations’ financial statements for the reporting period.

   No material exceptions were noted in performing this procedure.

Agreed-Upon Procedures Related to Revenues

Ticket Sales
   1. Compared tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by UTPA in the SRE and the related attendance figures and recalculated totals.

   No material exceptions were noted as a result of these procedures.

Student Fees
   2. Compared and agreed student fees reported by UTPA in the SRE.
   3. Obtained and documented an understanding of the institution’s methodology for allocating student fees to intercollegiate athletics programs.
No material exceptions were noted as a result of these procedures.

Direct State or Other Government Support
4. The agreed-upon procedures require that we compare direct state or other government support recorded by UTPA during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation and recalculated totals.

*Athletics did not receive direct state or other government support.*

Direct Institutional Support.
5. Compared the direct institutional support recorded by UTPA during the reporting period with institutional supporting budget transfers, documentation, and other corroborative supporting documentation and recalculated totals.

*No material exceptions were noted as a result of this procedure.*

Transfers Back to Institution
6. Compared the transfers back to institution with permanent transfers back to institution from the athletics department and recalculated totals.

*Athletics did not provide a transfer of funds back to the institution.*

Indirect Institutional Support
7. Compared the indirect institutional support recorded by UTPA during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculated totals.

*According to the revised agreed-upon procedures guidelines published by the NCAA in August 2015, depreciation expense should not have been included in the SRE. A total of $564,235.64 was included in the SRE for both the indirect revenue and expense categories. This category was corrected in the final SRE that appears in Appendix A of this report. See the recommendation in Appendix B.*

Guarantees
8. Selected a sample of settlement reports for away games during the reporting period and agreed each selection to UTPA’s general ledger and/or the SRE and recalculated totals.
9. Selected a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period. Compared and agreed each selection to UTPA’s general ledger and/or the SRE and recalculated totals.

*No material exceptions were noted as a result of these procedures.*

Contributions
10. Obtained and reviewed supporting documentation for any contributions of moneys, goods, or services received directly by the intercollegiate athletics program from any affiliated or outside
organization that constituted 10 percent or more of all contributions received for intercollegiate
athletics during the reporting period and recalculated totals. See Note 2 in Appendix D note 2 for
details.

No material exceptions were noted as a result of these procedures.

In-Kind
11. Compared the in-kind recorded by UTPA during the reporting period with a schedule of in-kind
donations and recalculated totals.

No material exceptions were noted as a result of these procedures; however, we determined that
In-Kind was overstated by $48,500.00 as there was no documentation to support this amount.
This category was corrected in the final SRE that appears in Appendix A of this report. See the
recommendation in Appendix B.

Compensation and Benefits Provided by a Third-Party
12. Obtained the summary of revenues from affiliated and outside organizations (Summary) as of the
end of the reporting period from UTPA. Selected a sample of funds from the Summary and
compared and agreed each selection to supporting documentation, UTPA’s general ledger and/or
the Summary and recalculated totals.
13. If the third party was audited by independent auditors, obtain the related independent auditors' report.

Athletics personnel did not receive compensation or benefits directly from a third-party that is
guaranteed by the institution; however, certain athletic personnel have the use of courtesy
vehicles which are provided by third parties. UTPA reported the value associated with courtesy
vehicles in Royalties, Licensing, Advertisement and Sponsorships. No material exceptions were noted.

Media Rights
14. Obtained and inspected agreements to understand UTPA’s total media (broadcast, television,
radio) rights received by UTPA or through their conference offices as reported in the SRE.
15. Compared and agreed the media right revenues to a summary statement of all media rights
identified, if applicable, and UTPA’s general ledger and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category
is less than 0.5% of the Total Revenues, no procedures are required for that specific category.”
Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.

NCAA Distributions
16. Compared the amounts recorded in the revenue and expense reporting to UTPA’s general ledger
detail for NCAA distributions and other corroborative supporting documents and recalculated
totals.
No material exceptions were noted as a result of these procedures.

Conference Distributions
17. Obtained and inspected agreements related to UTPA’s conference distributions and participation in revenues from tournaments during the reporting period to gain an understanding of the relevant terms and conditions.
18. Compared and agreed the related revenues to UTPA’s general ledger and/or the SRE and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Revenues, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.

Program Sales, Concessions, Novelty Sales, and Parking
19. Compared the amount recorded in the revenue reporting category to UTPA’s general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Revenues, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.

Royalties, Licensing, Advertisements, and Sponsorships
20. Obtained and inspected agreements related to UTPA’s participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions.
21. Compared and agreed the related revenues to UTPA’s general ledger and/or the SRE and recalculated totals.

No material exceptions were noted as a result of these procedures.

Sports Camp Revenues
22. Inspected sports-camp contracts between UTPA and persons conducting institutional sports-camps or clinics during the reporting period to obtain an understanding of the UTPA’s methodology for recording revenues from sports-camps.
23. Obtained schedules of camp participants and selected a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agreed each selection to UTPA’s general ledger and/or the SRE and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Revenues, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.
Athletics Restricted Endowment and Investment Income.
24. Obtained and inspected endowment agreements to gain an understanding of the relevant terms and conditions.
25. Compared and agreed the classification and use of endowments and investment income reported in the SRE during the reporting period to the uses of income deferred within the related endowment agreement and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Revenues, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.

Other Operating Revenue
26. Performed minimum agreed-upon procedures referenced for all revenue categories and recalculated totals (see page 1).

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Revenues, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Revenues, no testing procedures were performed.

Agreed Upon Procedures Related to Expenses

Athletic Student Aid
27. Selected a sample of students from the listing of institutional student aid recipients during the reporting period.
28. Obtained individual student-account detail for each selection and compared the total aid allocated from the related aid award letter to the student’s account.
29. Performed a check of each student selected to ensure their information was reported accurately in the NCAA Membership Financial Reporting System.
30. Recalculated totals for each sport and overall.

No material exceptions were noted as a result of these procedures; however, we determined that Athletics Student Aid was overstated by $26,067.81. This amount had been included in Other Operating Expenses. This category was corrected in the final SRE that appears in Appendix A of this report. See recommendation in Appendix B.

Guarantees
31. Obtained and inspected visiting institution’s away game settlement reports received by UTPA during the reporting period and agreed related expenses to UTPA’s general ledger and/or the SRE and recalculated totals.
32. Obtained and inspected contractual agreements pertaining to expenses recorded by UTPA from guaranteed contests during the Reporting period. Compared and agreed related amounts expensed by the institution during to UTPA’s general ledger and/or the SRE and recalculated totals.
According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Expenses, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Expenses, no testing procedures were performed.

Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities
33. Obtained and inspected a listing of coaches employed by UTPA and related entities during the reporting period. Selected a sample of coaches’ contracts, including men’s and women’s basketball from the listing.
34. Compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by UTPA and related entities in the SRE during the reporting period.
35. Obtained and inspected payroll summary registers for the reporting year for each selection. Compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by UTPA and related entities expense recorded by UTPA in the SRE during the reporting period.
36. Compared and agreed the totals recorded to any employment contracts executed for the sample selected and recalculated totals.

No material exceptions were noted as a result of these procedures.

Coaching Other Compensation and Benefits Paid by a Third-Party
37. Obtained and inspected a listing of coaches paid by third parties during the reporting period. Selected a sample of coaches' contracts, including men's and women's basketball from the listing.
38. Compared and agreed the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third-party and recorded by UTPA in the SRE during the reporting period.
39. Obtained and inspected reporting period payroll summary registers for each selection. Compared and agreed related payroll summary register to the coaching other compensation and benefits paid by a third-party expenses recorded by UTPA in the SRE during the reporting period and recalculated totals.

Athletics personnel did not receive compensation or benefits directly from a third-party that is guaranteed by the institution. However, certain athletic personnel have the use of courtesy vehicles which are provided by third parties. Consequently, procedures 37, 38, and 39 did not need to be performed.

Support Staff/Administrative Salaries, Benefits, and Bonuses Paid By the University and Related Entities
40. Selected a sample of support staff/administrative personnel employed by UTPA and related entities during the reporting period.
41. Obtained and inspected reporting period summary payroll register for each selection. Compared and agreed the related payroll summary registers to the related support staff/administrative salaries, benefits, and bonuses paid by UTPA and related entities expense recorded by UTPA in the SRE during the reporting period and recalculated totals.
No material exceptions were noted as a result of these procedures; however, we determined that Support Staff was overstated by $487.82. This amount had been included in Other Operating Expenses. This category was corrected in the final SRE that appears in Appendix A of this report. See recommendation in Appendix B.

Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party
42. Selected a sample of support staff/administrative personnel employed by third parties during the reporting period.
43. Obtained and inspected reporting period payroll summary registers for each selection. Compared and agreed related payroll summary registers to the related support staff/administrative other compensation and benefits expense recorded by UTPA in the SRE during the reporting period and recalculated totals.

Athletics personnel did not receive compensation or benefits directly from a third-party that is guaranteed by the institution; however, certain athletic personnel have the use of courtesy vehicles which are provided by third parties. Consequently, procedures 42, and 43 did not need to be performed.

Severance Payments
44. Selected a sample of employees receiving severance payments by UTPA during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculated totals.

Athletics did not make severance payments during the reporting period.

Recruiting
45. Obtained and documented an understanding of UTPA’s recruiting expense policies.
46. Compared and agreed to existing institutional- and NCAA-related policies.
47. Obtained general ledger detail and compared to the total expenses reported and recalculated totals.

No material exceptions were noted as a result of these procedures; however we determined that Recruiting was understated by $2,686.87. This amount had been included in Other Operating Expenses. This category was corrected in the final SRE that appears in Appendix A of this report. See recommendation in Appendix B.

Team Travel
48. Obtained and documented an understanding of UTPA’s team travel policies.
49. Compared and agreed to existing institutional- and NCAA-related policies.
50. Obtained general ledger detail and compared to the total expenses reported and recalculated totals.

No material exceptions were noted as a result of these procedures.

Sports Equipment, Uniforms, and Supplies
51. 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 and recalculated totals.
No material exceptions were noted as a result of these procedures; however, we determined that Sports Equipment, Uniforms, and Supplies were understated by $95,212.98. This amount had been included in Other Operating Expenses. This category was corrected in the final SRE that appears in Appendix A of this report. See recommendation in Appendix B.

Game Expenses
52. 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 and recalculated totals.

No material exceptions were noted as a result of these procedures.

Fund Raising, Marketing, and Promotion
53. 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 and recalculated totals.

No material exceptions were noted as a result of these procedures.

Sports Camps Expenses
54. 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 and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Expenses, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Expenses, no testing procedures were performed.

Spirit Groups
55. 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 and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Expenses, no procedures are required for that specific category.” Because the total category amount was less than 0.5% of Total Expenses, no testing procedures were performed.

Athletic Facility Debt Service, Leases and Rental Fees
56. Obtained a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compared a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).
57. Compared amounts recorded to amounts listed in the general ledger detail and recalculated totals.

According to guidelines in the NCAA’s 2015 Agreed-Procedures, “if a specific reporting category is less than 0.5% of the Total Expenses, no procedures are required for that specific category.”
Because the total category amount was less than 0.5% of Total Expenses, no testing procedures were performed.

Direct Overhead and Administrative Expenses

58. 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 and recalculated totals.

We determined that Direct Overhead and Administrative Expenses were understated by $500,640.58. This amount had been included in Other Operating Expenses. Based upon communication with the NCAA, the true administrative expenses previously reported as Other Expenses are to be reported as Direct Overhead Expenses. According to the NCAA, new guidance provided for Direct Overhead Expenses was an attempt to clean up the "Other Operating" category as it was being used by many institutions as a place to report a wide range of expenses and was growing in size compared to some other SRE expense categories. Direct Overhead and Administrative Expenses was corrected in the final SRE that appears in Appendix A of this report. There was no net effect on the bottom line of the SRE as the result of this misclassification. See recommendation in Appendix B.

Indirect Institutional Support

59. Tested with revenue section - Indirect Institutional Support (see procedure # 8 on page 3).

According to the revised agreed-upon procedures guidelines published by the NCAA in August 2015, depreciation expense should not have been included in the SRE. A total of $564,235.64 was included in the SRE for both the indirect revenue and expense categories. Consequently, there was no net effect to the bottom line of the SRE as the result this material error. See recommendation in Appendix B for details.

Medical Expenses and Medical Insurance

60. 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 and recalculated totals.

No material exceptions were noted as a result of these procedures.

Memberships and Dues

61. 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 and recalculated totals.

No material exceptions were noted as a result of these procedures.

Other Operating Expenses and Transfers to Institution

62. 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 and recalculated totals.

Other Operating Expenses was overstated by $620,484.80. From this amount, $500,640.58 should have been included in Direct Overhead and Administrative Expenses; $95,212.98 in Sports
Equipment, Uniforms and Supplies; $2,686.87 in Recruiting; a credit amount of $26,067.81 should have been netted against Athletics Student Aid; a credit amount of $487.82 should have been netted against the Support Staff/Administrative Compensation total; and $48,500.00 for an in-kind expense should not have been reported as an Other Operating Expense since there was no supporting documentation available to substantiate the amount. There was no net effect to the bottom line of the SRE as the result of these misclassifications. Based upon communication with the NCAA, the true administrative expenses previously reported as Other Operating Expenses are to be reported as Direct Overhead Expenses. According to the NCAA, new guidance provided for Direct Overhead Expenses was an attempt to clean up the “other operating” category as it was being used by many institutions as a place to report a wide range of expenses and was growing in size compared to some other SRE expense categories. The Other Operating Expenses, as well as the other categories described above, were corrected in the final SRE that appears in Appendix A of this report. See recommendation in Appendix B.

Additional Minimum Agreed-Upon Procedures
- Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the institution.

No material exceptions were noted as a result of these procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the compliance of the accompanying SRE of Athletics. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the procedures specified above and does not extend to UTPA’s financial statements.

This report is intended solely for the information and use of UTPA management and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

J. Michael Peppers, CPA, CIA, QIAL, CRMA
Chief Audit Executive
January 15, 2016

Eric J. Polonski, CIA, CPA
Assistant Director of Audits
January 15, 2016
## APPENDIX A

**THE UNIVERSITY OF TEXAS PAN AMERICAN DEPARTMENT OF INTERCOLLEGIATE ATHLETICS**

**STATEMENT OF REVENUES AND EXPENSES FOR THE FISCAL YEAR ENDED AUGUST 31, 2015**

### Operating Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Men's Basketball</th>
<th>Women's Basketball</th>
<th>Other Sports</th>
<th>Non-Program Specific</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ticket Sales</td>
<td>$38,014.79</td>
<td>$5,762.00</td>
<td>$22,791.00</td>
<td>-</td>
<td>$66,567.79</td>
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<td>Direct State or Other Government Support</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Direct Institutional Support</td>
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<td>$8,221.01</td>
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<td>-</td>
<td>$4,024,134.00</td>
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<tr>
<td>Indirect - Transfers to Institution</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$3,505,260.23</td>
</tr>
<tr>
<td>Indirect Institutional Support</td>
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<td>$156,667.12</td>
<td>$450,561.81</td>
<td>$688,366.57</td>
<td>$1,464,353.95</td>
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<tr>
<td>Government</td>
<td>$272,500.00</td>
<td>$99,000.00</td>
<td>$11,000.00</td>
<td>-</td>
<td>$382,500.00</td>
</tr>
<tr>
<td>Contributions</td>
<td>$11,685.00</td>
<td>$3,884.20</td>
<td>$36,890.08</td>
<td>$287,673.58</td>
<td>$340,132.86</td>
</tr>
<tr>
<td>In-Kind</td>
<td>$2,040.00</td>
<td>$4,420.00</td>
<td>$3,995.00</td>
<td>$4,597.00</td>
<td>$15,052.00</td>
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<tr>
<td>Compensation and Benefits provided by a third party</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Media Rights</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NCAA Distributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Conference Distributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Program, Novelty, Parking and Concession Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Royalties, Licensing, Advertisement and Sponsorships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$171,700.00</td>
<td>$171,700.00</td>
</tr>
<tr>
<td>Sports Camp Revenues</td>
<td>$5,751.54</td>
<td>$7,036.00</td>
<td>$36,182.73</td>
<td>-</td>
<td>$48,970.27</td>
</tr>
<tr>
<td>Athletics Restricted Endowment and Investments Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$25,709.02</td>
<td>$25,709.02</td>
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<tr>
<td>Other Operating Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$999.00</td>
<td>$999.00</td>
</tr>
<tr>
<td><strong>Subtotal Operating Revenues</strong></td>
<td>$505,224.92</td>
<td>$284,990.33</td>
<td>$562,419.62</td>
<td>$9,055,959.38</td>
<td>$10,408,594.25</td>
</tr>
</tbody>
</table>

### Operating Expenses:

<table>
<thead>
<tr>
<th></th>
<th>Men's Basketball</th>
<th>Women's Basketball</th>
<th>Other Sports</th>
<th>Non-Program Specific</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletic Student Aid</td>
<td>$172,844.07</td>
<td>$219,639.06</td>
<td>$982,758.19</td>
<td>$185,572.56</td>
<td>$1,560,813.88</td>
</tr>
<tr>
<td>Guarantees</td>
<td>$21,000.00</td>
<td>$11,000.00</td>
<td>$14,690.30</td>
<td>-</td>
<td>$46,690.30</td>
</tr>
<tr>
<td>Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities</td>
<td>$383,827.48</td>
<td>$358,357.63</td>
<td>$1,035,257.40</td>
<td>-</td>
<td>$1,777,442.51</td>
</tr>
<tr>
<td>Coaching Salaries, Benefits and Bonuses paid by a Third Party</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities</td>
<td>$9,329.40</td>
<td>$13,840.98</td>
<td>$5,996.70</td>
<td>$1,500,478.52</td>
<td>$1,529,645.60</td>
</tr>
<tr>
<td>Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Severance Payments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Recruiting</td>
<td>$78,600.74</td>
<td>$48,985.25</td>
<td>$102,986.45</td>
<td>$1,725.67</td>
<td>$232,298.11</td>
</tr>
<tr>
<td>Team Travel</td>
<td>$262,487.53</td>
<td>$204,527.75</td>
<td>$864,120.76</td>
<td>-</td>
<td>$1,331,136.04</td>
</tr>
<tr>
<td>Sports Equipment, Uniforms and Supplies</td>
<td>$34,921.81</td>
<td>$44,349.13</td>
<td>$243,581.36</td>
<td>$96,490.63</td>
<td>$419,342.93</td>
</tr>
<tr>
<td>Game Expenses</td>
<td>$61,501.58</td>
<td>$67,279.02</td>
<td>$121,271.76</td>
<td>-</td>
<td>$250,052.36</td>
</tr>
<tr>
<td>Fund Raising, Marketing and Promotion</td>
<td>$2,239.32</td>
<td>$13,526.52</td>
<td>$7,200.51</td>
<td>$131,483.69</td>
<td>$154,450.04</td>
</tr>
<tr>
<td>Sports Camp Expenses</td>
<td>$5,549.38</td>
<td>$4,432.71</td>
<td>$21,842.30</td>
<td>-</td>
<td>$31,824.39</td>
</tr>
<tr>
<td>Spirit Groups</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Athletic Facilities Debt Service, Leases and Rental Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Direct Overhead and Administrative Expenses</td>
<td>$2,555.94</td>
<td>$8,177.82</td>
<td>$31,401.37</td>
<td>$804,783.74</td>
<td>$846,918.87</td>
</tr>
<tr>
<td>Indirect Institutional Support</td>
<td>$168,758.45</td>
<td>$156,667.12</td>
<td>$450,561.81</td>
<td>$688,366.57</td>
<td>$1,464,354.31</td>
</tr>
<tr>
<td>Medical Expenses and Insurance</td>
<td>$636.24</td>
<td>-</td>
<td>-</td>
<td>$149,621.00</td>
<td>$150,257.24</td>
</tr>
<tr>
<td>Memberships and Dues</td>
<td>$725.00</td>
<td>$599.07</td>
<td>$2,394.00</td>
<td>$142,663.00</td>
<td>$146,381.07</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>$6,445.01</td>
<td>$5,918.52</td>
<td>$20,901.08</td>
<td>$89,185.16</td>
<td>$122,449.77</td>
</tr>
<tr>
<td><strong>Subtotal Operating Expenses</strong></td>
<td>$1,211,421.95</td>
<td>$1,157,300.58</td>
<td>$3,904,963.99</td>
<td>$3,790,370.90</td>
<td>$10,064,057.42</td>
</tr>
</tbody>
</table>

### Excess (Deficiency) of Revenues

<table>
<thead>
<tr>
<th></th>
<th>Men's Basketball</th>
<th>Women's Basketball</th>
<th>Other Sports</th>
<th>Non-Program Specific</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over (Under) Expenditures</td>
<td>$(706,197.03)</td>
<td>$(872,310.25)</td>
<td>$(3,342,544.37)</td>
<td>$(5,265,588.48)</td>
<td>$(344,536.83)</td>
</tr>
</tbody>
</table>
APPENDIX B
FINDINGS AND RECOMMENDATIONS

The following are our engagement findings, related recommendations, and management’s responses.

<table>
<thead>
<tr>
<th>No.</th>
<th>Finding</th>
<th>Recommendation &amp; Management’s Response</th>
</tr>
</thead>
</table>
| 1.  | Training and Procedures for the Preparation of the SRE | **Recommendation:** The Intercollegiate Athletics Department should cross train employees so that more than one individual is knowledgeable in the preparation of the SRE and should develop well-written procedures for the preparation of the SRE. This will help ensure that the SRE, which must be reported annually to both the NCAA and the university president, is complete and accurate.  

**Management Response:** Athletics will cross train employees so that more than one individual is knowledgeable of the SRE preparation. In addition, procedures will be developed for the preparation of the SRE.  

It should be noted that for the fiscal year 2017, the department of intercollegiate athletics is anticipating hiring three additional staff with business operations responsibilities. The ultimate leadership and authority will remain with the Associate Athletic Director for Business Operations, but all business staff will be cross trained on the SRE preparation.  

It should also be noted that the department of intercollegiate athletics will purchase a new business database called Elevation through the JumpForward system. The business database will provide greater efficiency and accuracy of the SRE preparation and reporting.  

**Anticipated Implementation Date:** October 1, 2016  

**Responsible Party:** 
Director of Athletics, Deputy Director of Athletics/COO and Associate Athletic Director for Business Operations |
APPENDIX C
FOLLOW-UP ON PRIOR YEAR’S RECOMMENDATIONS

The following are our engagement findings from fiscal year 2014 and related follow-up.

<table>
<thead>
<tr>
<th>No.</th>
<th>Finding</th>
<th>Recommendation &amp; Management’s Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Team Travel</td>
<td>Recommendation: UTPA Athletics Department should ensure that it retains adequate supporting documentation for athletic department expenses.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Management Response: Management concurs with the finding. We have met with the Accounts Payable Office and are currently implementing new procedures to ensure that documentation is maintained. For Fiscal Year 2015, the Business Office at Athletics will no longer accept incomplete expenditure reports submitted by coaches or staff. The reports will be marked as incomplete and will be returned. We will track these items to ensure that the expenditure reports are resubmitted in a timely fashion. Once initial or resubmitted reports are accepted as complete, we will scan the reports and send them electronically to the Accounts Payable Office. We will work with Accounts Payable staff to ensure that all expenses are documented and available for review.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Anticipated Implementation Date: January 2015</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Responsible Party: Associate A.D. for Business Operations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Follow-Up Status: Implemented</td>
</tr>
<tr>
<td>2.</td>
<td>Outside Organizations</td>
<td>Recommendation: After the completion of events held on behalf of UTPA’s intercollegiate athletic program but before the end of the fiscal year, Athletics should request, receive, and review financial statements for activities managed by outside</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The University of Texas – Pan American
Independent Auditor's Report on the Application of Agreed-Upon Procedures
For the Fiscal Year Ended August 31, 2015

<table>
<thead>
<tr>
<th>No.</th>
<th>Finding</th>
<th>Recommendation &amp; Management’s Response</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>those organizations’ financial statements for the reporting period. UTPA did not obtain, in a timely manner, financial information from either the UTPA Alumni Association or the Bronc Athletic International Tournament (BAIT) Committee for fiscal year 2014 events held on behalf of the intercollegiate athletic program. Both the UTPA Alumni Foundation and the BAIT Committee are separate legal entities. Though we completed our procedures to review and reconcile the outside organizations financial information to the university's accounting records, we could not do so in a timely manner. Currently, UTPA does not have documented procedures regarding gathering and review of information from outside organizations. Additionally, the individual within Alumni Relations who gathered this information for prior periods is no longer employed at UTPA. Consequently, other staff, which was not as familiar with prior practices, became responsible for preparing the financial information for the fundraising event.</td>
<td>organizations. This will allow Athletics time to review the provided information and ensure that agreed upon procedures can be performed as required by NCAA guidelines and before the agreed upon procedure report due date. Athletics should also document procedures regarding gathering and review of information from outside organizations.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Follow-Up Status: Partially Implemented</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics will develop procedures regarding gathering and reviewing information from outside organizations by October 1, 2016.</td>
</tr>
</tbody>
</table>
NOTE 1 – Principles of Preparation
The SRE is prepared in accordance with the NCAA financial audit guidelines. Information used in the SRE’s preparation is obtained primarily from information recorded in UTPA’s financial accounting system. Other information, such as amounts estimated for non-cash trade-out agreements and gifts in-kind, is obtained from records maintained by Athletics.

NOTE 2 – Contributions Constituting More than Ten Percent of All Contributions
Revenue from contributions was $340,132.86 for FY 2015. One contribution was more than ten percent of all contributions, as follows:

- The UTPA Foundation made a contribution in the amount of $125,000.00. The UTPA Foundation is an independent nonprofit organization.

NOTE 3 – Capital Assets
Athletics acquires, depreciates, and disposes assets in accordance with UTPA 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 UTPA. Competitive bidding is required for all assets above $5,000, which is the capitalization threshold.
- Depreciation - Depreciation is allocated to Athletics based on the assets, or portions of real-assets, under the control of Athletics. Depreciation is calculated on a straight-line basis.
- Disposal - Disposal of capital assets must be done in accordance with State of Texas law and institutional policy.

NOTE 4 – Other Required Disclosures:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess Transfers to Institution</td>
<td>$0.00</td>
</tr>
<tr>
<td>Conference Realignment Expenses</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Total Athletics Related Debt</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Institutional Debt</td>
<td>$82,408,000.00</td>
</tr>
<tr>
<td>Value of Athletics Dedicated Endowments</td>
<td>$912,101.00</td>
</tr>
<tr>
<td>Value of Institutional Endowment</td>
<td>$69,281,332.00</td>
</tr>
</tbody>
</table>
APPENDIX E  
ANALYSIS OF BUDGET TO ACTUAL MAJOR REVENUE AND EXPENSE CATEGORIES

Budget to Actual Variance Analysis

<table>
<thead>
<tr>
<th>Project Account</th>
<th>Project Account Name</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance $</th>
<th>Percent Variance</th>
<th>Explanation for Variances over 10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td>330AESR000 AES Athletics Revenue</td>
<td>$8,030,056.89</td>
<td>$3,656,740.77</td>
<td>$4,373,316.12</td>
<td>54.46%</td>
<td>This account is used to analyze transfers out and revenue is recorded in the category in which the revenue is realized.</td>
</tr>
<tr>
<td>21VPBA009 Donor Recognition</td>
<td>250,000.00</td>
<td>250,000.00</td>
<td>0.00</td>
<td>0.00%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>Expenses:</td>
<td>21ATSO010 Athletics Local Equip</td>
<td>$183,264.89</td>
<td>$151,407.72</td>
<td>$31,857.17</td>
<td>17.38%</td>
<td>Some expenses for this budget line item were recorded in other categories based on sport.</td>
</tr>
<tr>
<td>21TUTO000 TUTO Tutoring</td>
<td>405,781.29</td>
<td>116,219.68</td>
<td>289,561.61</td>
<td>71.36%</td>
<td>Decrease due to employee turnover and positions not filled.</td>
<td></td>
</tr>
<tr>
<td>21VPBA009 Donor Recognition</td>
<td>250,000.00</td>
<td>0.00</td>
<td>250,000.00</td>
<td>100.00%</td>
<td>Funding to be used for a baseball video scoreboard once funds are received.</td>
<td></td>
</tr>
<tr>
<td>330ATAD00 Administration Athletics</td>
<td>1,469,421.53</td>
<td>1,401,767.83</td>
<td>67,653.70</td>
<td>4.60%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATBB00 Men’s Baseball</td>
<td>703,358.33</td>
<td>700,710.54</td>
<td>2,647.79</td>
<td>0.38%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATEN01 Women’s Tennis</td>
<td>215,138.96</td>
<td>209,698.98</td>
<td>5,439.98</td>
<td>2.53%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATFL00 Men’s Cross Country Track</td>
<td>317,750.22</td>
<td>313,806.12</td>
<td>3,944.10</td>
<td>1.24%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATFL01 Women’s Cross Country Track</td>
<td>423,087.24</td>
<td>420,026.09</td>
<td>3,061.15</td>
<td>0.72%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATGF01 Women’s Golf</td>
<td>187,242.02</td>
<td>184,984.17</td>
<td>2,257.85</td>
<td>1.21%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATMB00 Men’s Basketball</td>
<td>891,349.45</td>
<td>890,273.16</td>
<td>1,076.29</td>
<td>0.12%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATSC01 Women’s Soccer</td>
<td>392,097.65</td>
<td>388,229.11</td>
<td>3,868.54</td>
<td>0.99%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATSO01 Team Guarantees</td>
<td>304,100.00</td>
<td>171,867.58</td>
<td>132,232.42</td>
<td>43.48%</td>
<td>Decrease due to less guaranteed games played due to competitive excellence.</td>
<td></td>
</tr>
<tr>
<td>330ATSO02 Training Room</td>
<td>229,304.12</td>
<td>224,467.60</td>
<td>4,863.52</td>
<td>2.11%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATSO05 Officials Security</td>
<td>200,553.56</td>
<td>197,192.10</td>
<td>3,361.46</td>
<td>1.68%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATVBO0 Women’s Volleyball</td>
<td>456,979.32</td>
<td>448,882.88</td>
<td>8,096.44</td>
<td>1.77%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330ATWB00 Women’s Basketball</td>
<td>863,189.20</td>
<td>861,523.24</td>
<td>1,665.96</td>
<td>0.19%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
<tr>
<td>330PPMO00 Athletics Maint &amp; Util</td>
<td>382,051.46</td>
<td>366,898.80</td>
<td>15,152.66</td>
<td>3.97%</td>
<td>Variance is less than 10%</td>
<td></td>
</tr>
</tbody>
</table>

Note: UTPA budgeted on a Project Account basis. For this analysis, Project Accounts were limited to those, that when summed together, comprised of 80% or more of the Total Revenue for Project Accounts and Total Expenses for Project Accounts.
## APPENDIX F
### ANALYSIS OF ACTUAL MAJOR REVENUE AND EXPENSE CATEGORIES

### FY2015 to FY2014 Variance Analysis

<table>
<thead>
<tr>
<th>Major SRE Revenue Categories</th>
<th>FY 2015</th>
<th>FY 2014</th>
<th>Difference</th>
<th>Percent Variance</th>
<th>Explanation for Variances over 10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Fees</td>
<td>$4,024,134.00</td>
<td>$3,948,192.00</td>
<td>$75,942.00</td>
<td>1.92%</td>
<td>Increase in Operations, Salaries and Travel due to increase in personnel for two new sports, Men's and Women's soccer.</td>
</tr>
<tr>
<td>Direct Institutional Support</td>
<td>3,505,260.23</td>
<td>2,990,155.58</td>
<td>515,104.65</td>
<td>17.23%</td>
<td></td>
</tr>
<tr>
<td>Indirect Institutional Support</td>
<td>1,464,353.95</td>
<td>1,402,728.24</td>
<td>61,625.71</td>
<td>4.39%</td>
<td>Variance is less than 10%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Major SRE Expense Categories</th>
<th>FY 2015</th>
<th>FY 2014</th>
<th>Difference</th>
<th>Percent Variance</th>
<th>Explanation for Variances over 10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics Student Aid</td>
<td>$1,560,813.88</td>
<td>$2,297,446.96</td>
<td>$(736,633.08)</td>
<td>-32.06%</td>
<td>Change in SRE reporting for waivers to student-athletes. Waivers are not required to be reported if waivers are offered to non-athlete students.</td>
</tr>
<tr>
<td>Coaching Salaries, Benefits</td>
<td>1,777,442.51</td>
<td>1,612,305.87</td>
<td>165,136.64</td>
<td>10.24%</td>
<td>Increase in Salaries and Benefits due to increase in personnel for two new sports, Men's and Women's soccer.</td>
</tr>
<tr>
<td>Paid by the University</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support Staff/Administrative Compensation, Benefits</td>
<td>1,529,645.60</td>
<td>1,226,893.93</td>
<td>302,751.67</td>
<td>24.68%</td>
<td>Increase in Staff Support due to increase in personnel for two new sports, Men's and Women's soccer.</td>
</tr>
<tr>
<td>Team Travel</td>
<td>1,331,136.04</td>
<td>1,189,539.13</td>
<td>141,596.91</td>
<td>11.90%</td>
<td>Increase in Operations, Salaries and Travel due to increase in personnel for two new sports, Men's and Women's soccer.</td>
</tr>
<tr>
<td>Direct Overhead and Administrative Expenses</td>
<td>846,918.87</td>
<td>295,285.09</td>
<td>551,633.78</td>
<td>186.81%</td>
<td>More expenses were specifically identified for direct overhead due to updated definitions of SRE line items per NCAA.</td>
</tr>
<tr>
<td>Indirect Institutional Support</td>
<td>1,464,354.31</td>
<td>1,402,728.26</td>
<td>61,626.05</td>
<td>4.39%</td>
<td>Variance is less than 10%</td>
</tr>
</tbody>
</table>

**Note:** Major Revenue and Expense SRE Categories were limited to those, that when summed together, comprised of 80% or more of Total Revenue and Total Expense Categories.