

**The University of Texas Permian Basin
Department of Intercollegiate Athletics
Agreed-Upon Procedures Report
For the Fiscal Year Ended August 31, 2024**



January 2025

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

**The University of Texas
Permian Basin
Department of Intercollegiate Athletics**

Agreed-Upon Procedures Report

August 31, 2024

**The University of Texas Permian Basin
Department of Intercollegiate Athletics**

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Independent Accountants' Report

Sandra Woodley, D.B.A., President
The University of Texas Permian Basin

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 Permian Basin (the University) Department of Intercollegiate Athletics is in compliance with National Collegiate Athletic Association (NCAA) Bylaw 7.3.1.5.22.1 for the year ended August 31, 2024 (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 7.3.1.5.22.1. 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. Immaterial differences, if any, were discussed with management and adjusted as needed on the Schedule.

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, 2024, 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 exceptions as a result of these procedures, see contributions revenue and other revenue sections below.

- 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 exceptions as a result of these procedures, see contributions revenue and other revenue below.

- 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

- Selected a sample of student fees transactions during the reporting period and agreed each selection to the University's general ledger and/or the Schedule and recalculate totals.
- Compared and agreed student fees reported by the University 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 transfers back to the institution reported on the Schedule, so no procedures were performed.

Indirect Institutional Support

- Compared the indirect institutional support recorded by the University during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation.
- Recalculated totals.

We found no exceptions as a result of these procedures.

Guarantees

- As the guarantees reported on the Schedule were less than 4% of total operating revenues, net of the University's direct and indirect support, 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 two donors that contributed 10% or more in the current year that we tested as part of our sample. We selected a sample of contributions and obtained supporting documentation.
- Recalculated totals.

The original Schedule contributions total was determined to be incorrect by a material amount. When the auditor requested support, the Schedule and supporting documentation were subsequently updated by the University and reviewed by the auditor. Additionally, we were unable to complete the procedures as the University did not provide and/or confirm support for two of our selections.

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

- There were no compensation and benefits provided by a third-party reported on the Schedule, so no procedures were performed.

Media Rights

- There were no media rights revenues reported on the Schedule, so 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

- There were no conference distributions or conference distributions of football bowl generated revenue reported on the Schedule, so no procedures were performed.

Program, Novelty, Parking and Concession Sales

- 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 total 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 total 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

- Performed minimum agreed-upon procedures referenced for all revenue categories.
- Selected a sample and compared the amounts recorded in the general ledger to corroborative supporting documents
- Recalculated totals.

The University was unable to provide supporting documentation for 1 of our selections. We found no exception as a result of these procedures for our other selection.

Football Bowl Revenues

- There were 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.

We found exceptions as a result of these procedures, see coaching salaries, benefits and bonuses 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 this 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 34 students (10% of the total student athletes) 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 three exceptions as a result of these procedures. For each of the students, the student's aid within CA did not agree to the University's student account detail. We observed the corrected student aid information in CA. We were also unable to reconcile total athletic aid per CA to the Schedule.

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 during the reporting period. Selected a sample of coaches' contracts that included football, and 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 exceptions as a result of these procedures for two of our sample selections, where the University was unable to provide support.

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

- There were no support staff/administrative compensation, benefits and bonuses paid by a third-party reported on the Schedule, so no procedures were performed.

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

- Selected a sample of team travel transactions during the reporting period and agreed each selection to the University's general ledger and/or the Schedule and recalculate totals.
- Obtained a copy of the University's team travel policies. 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 were unable to perform the procedures related to the team travel policy as the University does not have a team travel policy. We found no exceptions as a result of obtaining total expenses and recalculating totals or sample of transactions tested.

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

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

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

- There were no athletic facilities debt service, lease and rental fees reported on the Schedule, so 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

- See procedures performed in the revenue section - Indirect Institutional Support

We found no exceptions as a result of these procedures.

Medical Expenses and Insurance

- As the total of medical expenses and insurance 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.

Memberships and Dues

- As the total of memberships and dues 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.

Student-Athlete Meals (Nontravel)

- As the total of student-athlete meals (nontravel) 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

- As the total of other operating expenses and transfers to institution 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.

Football Bowl Expenses

- There were 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.

The University did not have athletic debt and therefore no procedures were performed.

Total Institutional Debt

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

We found no exceptions as a result of these procedures, we agreed the total outstanding debt for the University into the University of Texas system audited financial statements since the debt is not held at the University level.

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, the University's general ledger, and audited financial statements, if available.

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, the University's general ledger and/or audited financial statements, if available.

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.
- 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, 2024. 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.



Pittsburgh, Pennsylvania
January 15, 2025

The University of Texas Permian Basin
Department of Intercollegiate Athletics

Schedule of Revenues and Expenses (Unaudited)
Year Ended August 31, 2024

	Men's Football	Men's Basketball	Men's Other	Women's Basketball	Women's Other	Nonprogram Specific	Total
Operating Revenues							
Ticket sales	\$ 120,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,441
Direct state or other government support	-	-	-	-	-	-	-
Student fees	-	-	-	-	-	1,878,554	1,878,554
Direct institutional support	-	266,459	265,539	148,704	449,759	681,242	1,811,703
Less transfers back to institution	-	-	-	-	-	-	-
Indirect institutional support	-	-	-	-	-	458,420	458,420
Guarantees	1,500	-	-	-	-	-	1,500
Contributions	205,175	20,399	172,698	41,415	53,703	313,844	807,234
In-kind	-	-	-	-	-	18,107	18,107
Compensation and benefits provided by a third-party	-	-	-	-	-	-	-
Media rights	-	-	-	-	-	-	-
NCAA distributions	44,896	-	-	-	-	42,395	87,291
Conference distributions and conference distributions of football bowl generated revenue	-	-	-	-	-	-	-
Program, novelty, parking, and concession sales	-	-	-	-	10,337	147	10,484
Royalties, licensing, advertisements and sponsorships	-	-	-	2,000	2,000	118,980	122,980
Sports camp revenues	68,607	22,251	-	9,040	11,844	-	111,742
Athletics restricted endowment and investment income	-	10,829	-	-	4,764	11,537	27,130
Other operating revenue	2,500	(1,033)	2,880	-	3,656	173,041	181,044
Football bowl revenues	-	-	-	-	-	-	-
Total operating revenues	443,119	318,905	441,117	201,159	536,063	3,696,267	5,636,630
Operating Expenses							
Athletic student aid	844,643	317,556	361,914	220,014	751,485	-	2,495,612
Guarantees	-	-	53,456	2,000	53,765	-	109,221
Coaching salaries, benefits and bonuses paid by the University and related entities	702,725	254,123	355,781	215,805	562,149	-	2,090,583
Coaching salaries, benefits and bonuses paid by a third party	-	-	-	-	-	-	-
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	-	14,168	188	-	423	1,159,063	1,173,842
Support staff/administrative compensation, benefits and bonuses paid by third party	-	-	-	-	-	-	-
Severance payments	-	-	-	-	-	-	-
Recruiting	50,472	3,885	7,922	8,282	27,792	24,677	123,030
Team travel	370,943	93,802	347,422	124,693	451,080	-	1,387,940
Sports equipment, uniforms and supplies	145,599	26,256	157,331	39,787	154,594	-	523,567
Game expenses	31,243	3,419	3,938	2,994	49,928	-	91,522
Fund raising, marketing and promotion	5,140	3,800	638	5,732	2,596	26,170	44,076
Sports camp expenses	18,986	3,508	3,654	3,276	3,262	-	32,686
Spirit groups	65,672	65,672	-	-	-	-	131,344
Athletic facilities debt service, leases and rental fees	-	-	-	-	-	-	-
Direct overhead and administrative expenses	61,074	15,198	11,132	11,813	25,262	119,302	243,781
Indirect institutional support	-	-	-	-	-	458,420	458,420
Medical expenses and insurance	23,074	1,729	16,490	261	12,552	-	54,106
Memberships and dues	10,038	8,600	12,568	-	11,735	45,172	88,113
Student-athlete meals (nontravel)	43,354	3,295	11,280	883	15,957	-	74,769
Other operating expenses and transfers to institution	61,036	21,444	30,647	16,354	33,237	45,991	208,709
Football bowl expenses	-	-	-	-	-	-	-
Total operating expenses	2,433,999	836,455	1,374,361	651,894	2,155,817	1,878,795	9,331,321
Excess (deficiency) of revenues over (under) expenses	<u>\$ (1,990,880)</u>	<u>\$ (517,550)</u>	<u>\$ (933,244)</u>	<u>\$ (450,735)</u>	<u>\$ (1,619,754)</u>	<u>\$ 1,817,472</u>	<u>\$ (3,694,691)</u>

See notes to schedule of revenues and expenses (unaudited)

The University of Texas Permian Basin

Department of Intercollegiate Athletics

Notes to Schedule of Revenues and Expenses (Unaudited)
Year Ended August 31, 2024

1. Basis of Presentation

The accompanying schedule of revenues and expenses (the Schedule) for the fiscal year ended August 31, 2024 includes the revenues and expenses of the Department of Intercollegiate Athletics of The University of Texas Permian Basin (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 \$807,234 for the year ended August 31, 2024. Of this total, two donors contributed \$321,500 in support of the Department of Intercollegiate Athletics.

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

**The University of Texas Permian Basin
Department of Intercollegiate Athletics**

Notes to the Statement of Revenues and Expenses (Unaudited)
Year Ended August 31, 2024

4. Athletics Long Term Debt

Total University debt outstanding, net of issuance cost, at August 31, 2024, was \$110,989,000. Total University debt outstanding related to athletic facilities at August 31, 2024 was \$0. Total debt service (principal and interest) for the year ended August 31, 2024 was \$0.

5. Intercollegiate Athletics Endowment Funds

The value of endowment funds at August 31, 2024 dedicated to the sole support of athletics totaled \$845,757.

**The University of Texas Permian Basin
Department of Intercollegiate Athletics**

Reportable Variances in Revenues and Expenses to Budget and Prior Period (Unaudited)
Year Ended August 31, 2024

	2024 Actual	2024 Budget	Budget to Actual Variance	2023 Actual	2024 to 2023 Variance
Operating Revenues					
Student fees	\$ 1,878,554	\$ 1,925,000	\$ (46,446)	\$ 1,917,922	\$ (39,368)
Direct institutional support	1,811,703	-	1,811,703 A	2,497,501	(685,798)
Contributions	807,234	741,915	65,319	841,212	(33,978)
Operating Expenses					
Athletic student aid	2,495,612	1,768,750	726,862 C	2,154,648	340,964
Coaching salaries, benefits and bonuses paid by the University and related entities	2,090,583	2,109,467	(18,884)	2,198,542	(107,959)
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	1,173,842	1,090,055	83,787	1,136,433	37,409
Team travel	1,387,940	912,864	475,076 D	1,510,811	(122,871)

A The University does not budget for direct institutional support.

B The decrease in direct institutional support relates to University efforts to reduce spending and to follow developed budgets closely.

C The University was unable to provide an explanation for variances in 2024 team travel expenses compared to 2024 budget or 2023 actual.

D The University did not budget for additional conference and post season games in 2024 which caused the variance.