



# **DIVISION I REVENUE DISTRIBUTIONS AND MEMBERSHIP FINANCIAL REPORTING**

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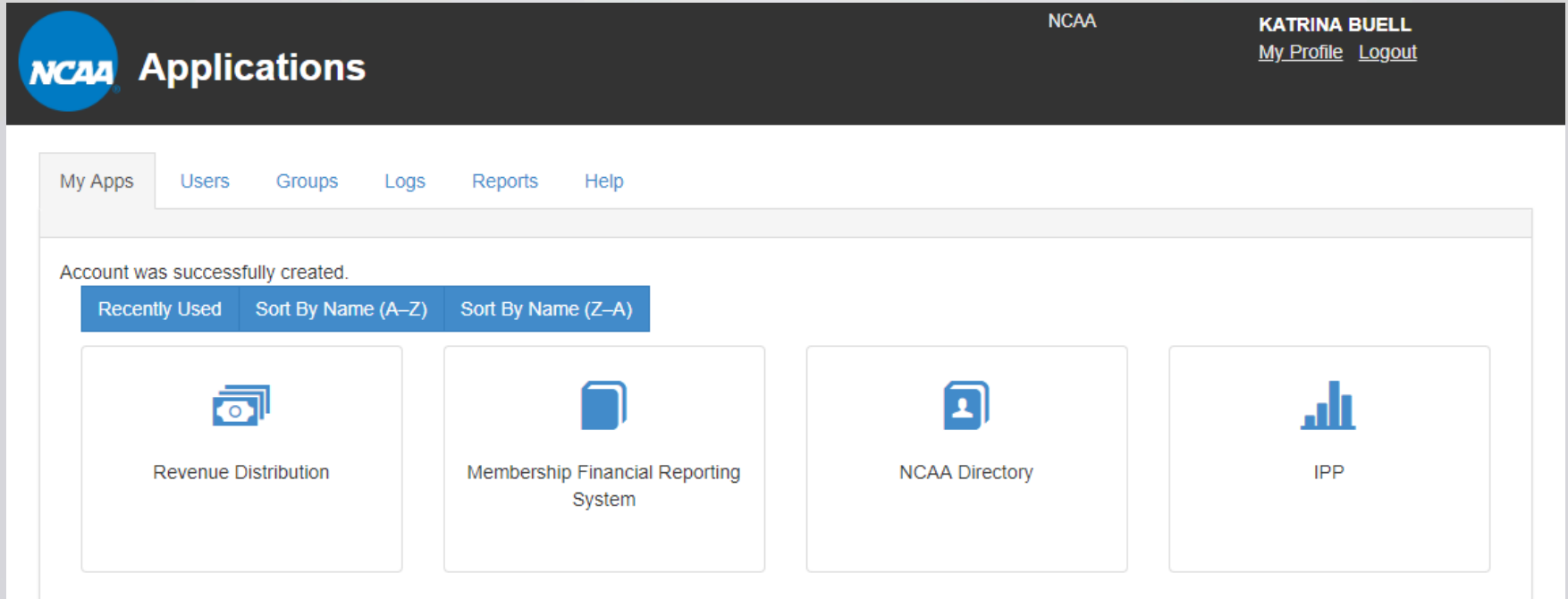
# OVERVIEW

- ▶ General Information.
- ▶ Sports Sponsorship.
  - ▶ Calculation methodology.
  - ▶ Data submission.
- ▶ Grants-in-Aid.
  - ▶ Calculation methodology.
  - ▶ Data submission.
- ▶ Student Assistance Fund (SAF/SAOF).
  - ▶ Calculation methodology.
  - ▶ Data submission (Pell Grants).
- ▶ Membership Financial Reporting System (FRS) and Agreed Upon Procedures (AUP).
- ▶ Institutional Performance Program (IPP).

# GENERAL INFORMATION

- ▶ Revenue distributions are paid annually by June 30 to active and eligible Division I members.
- ▶ [ncaa.org](http://ncaa.org) > Division I > [Finances](#).
  - ▶ [Revenue Distribution Plan](#).
  - ▶ [Quick reference](#).
  - ▶ Educational videos.
  - ▶ [NCAA Membership Financial Reporting System](#).
- ▶ NCAA Division I Revenue Distributions:
  1. Basketball Performance Fund.
  2. Equal Conference Fund.
  3. Sports Sponsorship.
  4. Grants-In-Aid.
  5. Academic Enhancement.
  6. Conference Grants.
  7. Student Assistance Fund (SAF/SAOF).
  8. Academic Performance Fund.
- ▶ Conference realignment.
- ▶ NCAA online directory.

# NCAA My Apps



The screenshot displays the NCAA My Apps interface. At the top, the NCAA logo is on the left, and the text 'Applications' is next to it. On the right, the user's name 'KATRINA BUELL' is shown, along with links for 'My Profile' and 'Logout'. Below the header, a navigation bar includes 'My Apps' (selected), 'Users', 'Groups', 'Logs', 'Reports', and 'Help'. A message states 'Account was successfully created.' Below this, there are three tabs: 'Recently Used' (selected), 'Sort By Name (A-Z)', and 'Sort By Name (Z-A)'. The main area shows four application tiles: 'Revenue Distribution' (with a stack of coins icon), 'Membership Financial Reporting System' (with a book icon), 'NCAA Directory' (with a person icon), and 'IPP' (with a bar chart icon).

- ▶ The on campus Single Source Sign-on Administrator can add applications to your profile.
- ▶ Guides are located on [ncaa.org](https://www.ncaa.org) > Division I > [Finances](#).



# SPORTS SPONSORSHIP CALCULATION


- ▶ Data is submitted through the membership financial reporting system (FRS) adhering to the agreed upon procedures.
- ▶ Institutions receive a unit for each sport sponsored, starting with the 14th and only those for which the NCAA sponsors a championship (plus FBS football) and emerging sports for women.
- ▶ Unit value in 2019 was \$37,335.

# of sports sponsored	Distribution amount
0 – 13	\$0
14	\$37,335
15	\$74,670
16	\$112,005
( x – 13)	( x – 13) * unit value



# SPORTS SPONSORSHIP DATA IN MFRS

- ▶ School Information tab within the **M**embership **F**inancial **R**eporting **S**ystem.

 **Membership Financial Reporting System**

ANDREA WORLOCK  
[My Account](#) | [Change School](#) | [Log Out](#)

SCHOOL INFO

INPUT ▾

REVIEW/SUBMIT ▾

HELP ▾

ADMIN ▾

School Information

Reporting Institution: 1 - DI CA Test

Reporting Year (FY): 2017

PLEASE NOTE: Some of the data collected on this page will require input from the Financial Aid Office and/or the University Business Office.

☒ We agree to release the institution's data to the conference. ⓘ

Institutional Contacts:

Primary Contact Person:\*

Test Person

Title:

Phone:

Email:\*

tester@ncaa.org

# SPORTS SPONSORSHIP DATA IN MFRS

Please verify the Men's, Women's and Mixed Teams your institution sponsors and/or mark any teams which you need to report revenues or expenses (e.g. Athletic Student Aid for a team that was dropped):

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Baseball	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basketball	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Beach Volleyball	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bowling	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Cross Country	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Equestrian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fencing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Field Hockey	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Football	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Golf	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gymnastics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ice Hockey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lacrosse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rifle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rowing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rugby	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Skating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Soccer	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Softball	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Swimming and Diving	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tennis	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Track, Indoor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Track, Outdoor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Triathlon	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volleyball	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Water Polo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wrestling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Totals	12	13	0


Reset

Save

Save and Continue >



# SPORTS SPONSORSHIP DATA IN MFRS (continued)

 NCAA Membership Financial Reporting System


School Info

Input ▾

Summary ▾

Review/Submit ▾

Help ▾



School Information

Reporting Institution: 1 - DI CA Test

PLEASE NOTE: Some of the data collected on this page will require input from the University Business Office.

☒ We agree to release the institution's data to the conference. ⓘ

Institutional Contacts:

Primary Contact Person:\*

Test Person

Revenues/Expenses

Athletics Participation

Head Coach Assign-Men's

Head Coach Assign-Women's

Asst. Coach Assign-Men's

Asst. Coach Assign-Women's

Other Reporting Items

Revenue Distribution

Comments

Reporting Institution: 1 - DI CA Test

the University Business Office.



# SPORTS SPONSORSHIP DATA IN MFRS (continued)



Membership Financial Reporting System

ANDREA WORLOCK

[My Account](#) | [Change School](#) | [Log Out](#)

SCHOOL INFO

INPUT ▾

REVIEW/SUBMIT ▾

HELP ▾

ADMIN ▾

Division I Revenue Distribution

Sports Sponsored

Grants-in-Aid

Pell Grants

Distribution Year: 2018

Academic Year of Sport Sponsorship Information: 2016-17

Instructions for submitting information to the NCAA:

The data populated on this form is pulled from the NCAA Sports Sponsorship and Demographic form that was submitted by the deadline of August 1, 2017. Only those sports your institution verified as sponsoring for the 2016-17 academic year are populated within accordance to Bylaw 20.9.6.3, regarding Minimum Contests and Participant requirements for Sports Sponsorship. If your institution sponsored sports per the requirement listed above that are not checked in the list below, please return to the "School Info" tab, check the box for that sport(s), and click "Save". The additional sport(s) will then appear on the Division I Revenue Distribution Sports Sponsored input screen to select. Please ensure that only sports that meet the requirements of Bylaw 20.9.6.3 are checked then click "Save Sports Sponsored".

If there is a variance between current year data and prior year, an explanation related to the change is required. Once you have confirmed the data presented and provided required variance explanations on the Division I Revenue Distribution Sports Sponsorship input screen, click "Save Sports Sponsored" at the bottom of this page.

Submission considerations:

- Information reported on this form is subject to the agreed-upon procedures (AUP) conducted by third-party accountants.



# SPORTS SPONSORSHIP DATA IN MFRS (continued)

Men's Sports	Women's Sports	Mixed Sports
<input checked="" type="checkbox"/> Baseball	<input type="checkbox"/> Field Hockey	
<input checked="" type="checkbox"/> Football	<input type="checkbox"/> Softball	
<input type="checkbox"/> Men's Basketball	<input type="checkbox"/> Women's Basketball	
<input type="checkbox"/> Men's Cross Country	<input type="checkbox"/> Women's Bowling	
<input type="checkbox"/> Men's Golf	<input type="checkbox"/> Women's Cross Country	
<input type="checkbox"/> Men's Soccer	<input type="checkbox"/> Women's Golf	
<input type="checkbox"/> Men's Swimming and Diving	<input type="checkbox"/> Women's Soccer	
<input type="checkbox"/> Men's Tennis	<input type="checkbox"/> Women's Swimming and Diving	
<input type="checkbox"/> Men's Track, Indoor	<input type="checkbox"/> Women's Tennis	
<input type="checkbox"/> Men's Track, Outdoor	<input type="checkbox"/> Women's Track, Indoor	
<input type="checkbox"/> Men's Wrestling	<input type="checkbox"/> Women's Track, Outdoor	
	<input type="checkbox"/> Women's Volleyball	
<b>Total Men's Sports Sponsored: 2</b>	<b>Total Women's Sports Sponsored: 0</b>	<b>Total Mixed Sports Sponsored: 0</b>
<b>Current Year's Submission of Sports Sponsored: 2</b>	<b>Previous Year's Submission of Sports Sponsored: 0</b>	<b>Variance: 2</b> (Please provide an explanation for variance below)
An explanation is required for variance:		
<div>test</div>		
<button>Reset</button>	<button>Save Sports Sponsored</button>	

# SPORTS SPONSORSHIP DATA IN MFRS (continued)

Current Year's Submission of Sports Sponsored: 2

Previous Year's Submission of Sports Sponsored: 0

Variance: 2 (Please provide an explanation for variance below)

An explanation is required for variance:

Explain:|

Reset

Save Sports Sponsored

# GRANTS-IN-AID CALCULATION

- ▶ Data is submitted through the membership financial reporting system adhering to the AUP.
  - ▶ If using Compliance Assistant (CA) 10% of student-athletes are subject to full review.
  - ▶ If using another system 20% of student-athletes are subject to full review.
- ▶ Athletic equivalencies awarded.
- ▶ Escalating multiplier.

# GRANTS-IN-AID CALCULATION

▶ The calculation for Grants-in-Aid Revenue Distribution equivalencies:

## **Revenue distribution calculation ONLY includes:**

- Tuition.
- Fees.
- Room and board.
- Required course-related books.

## **Athletics aid NOT included in revenue distribution calculations** (Athletics Aid (Exempt from Revenue Distribution)):

- Books that are not course related.
- Stipend for cost of attendance.
- Laptop and computer equipment.
- Supplies.
- Transportation.
- Miscellaneous personal expenses.
- Support provided through student assistance fund distribution dollars.

$$\frac{\text{Athletic Grant Amount (Bylaw 20)}}{\text{Full Grant Amount (Bylaw 20)}} = \text{Revenue Distribution Equivalency}$$

Note: Bylaw 15.5, maximum equivalencies per sport.



# GRANTS-IN-AID CALCULATION

Institution A:					
Grant Multiplier		Grant Equivalents	Total Pt. Value	Pt. Amount	Grants-in-Aid Distribution
1-50	1	50	50	\$ 300.00	\$ 15,000.00
51-100	2	50	100	\$ 300.00	\$ 30,000.00
101-150	10	2.16	21.6	\$ 300.00	\$ 6,480.00
150+	20				
		102.16	171.6		\$ 51,480.00
Institution B:					
Grant Multiplier		Grant Equivalents	Total Pt. Value	Pt. Amount	Grants-in-Aid Distribution
1-50	1	50	50	\$ 300.00	\$ 15,000.00
51-100	2	50	100	\$ 300.00	\$ 30,000.00
101-150	10	50	500	\$ 300.00	\$ 150,000.00
150+	20	13.03	260.6	\$ 300.00	\$ 78,180.00
		163.03	910.6		\$ 273,180.00

Based on the number of athletic equivalencies awarded by each institution, with an escalating multiplier that favors schools that provide more athletic grants.

# GRANTS-IN-AID DATA IN FRS



NCAA Membership Financial Reporting System

School Info

Input ▾

Summary ▾

Review/Submit ▾

Help ▾

Jeffrey O'Barr ▾

School Information

Reporting Institution: 1 - DI CA Test

Reporting Year (FY): 2016

PLEASE NOTE: Some of the data collected on this page will require input from the Financial Aid Office and/or the University Business Office.

☒ We agree to release the institution's data to the conference. ⓘ

Institutional Contacts:

Primary Contact Person:\*

Test Person

Title:



# GRANTS-IN-AID DATA IN FRS (continued)



NCAA Membership Financial Reporting System

School Info

Input

Summary

Review/Submit

Help

Jeffrey O'Barr

Revenues/Expenses

Athletics Participation

Head Coach Assign-Men's

Head Coach Assign-Women's

Asst. Coach Assign-Men's

Asst. Coach Assign-Women's

Other Reporting Items

Revenue Distribution

Comments

Reporting Year (FY): 2016

the University Business Office.

PLEASE NOTE: Some of the data collected on this page will require input from

☒ We agree to release the institution's data to the conference.

Institutional Contacts:

Primary Contact Person:\*

Test Person



# GRANTS-IN-AID DATA IN FRS (continued)

## Expenses

### 20 Athletic Student Aid

\$0

Input the total amount of athletic student-aid for the reporting year including:

- Summer school.
- Tuition discounts and waivers (unless it is a discount or waiver available to the general student body).
- Aid given to student-athletes who are inactive (medical reasons) or no longer eligible (exhausted eligibility).

Using the institution's squad lists, enter the athletic aid equivalencies in column A and exhausted eligibility or medical eligibility equivalencies in column B. Please note that these equivalency calculations should **NOT** include cost of attendance. Enter the actual number of student athletes receiving athletic aid by sport (whole numbers) in the fourth column and the total dollar amount of athletic student aid, including cost of attendance, in the last column.

Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) should be reported as Expenses Not Related to Specific Teams. It is permissible to report only dollars in the Expenses Not Related to Specific Teams row as long as you have reported non- zero entries for Equivalencies, Number of Students, and Dollars (all 3 required for at least one sport).

This information can be managed within the NCAA's Compliance Assistance (CA) software. The information entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the "Import from CA" button is clicked.

# GRANTS-IN-AID DATA IN FRS

## (continued)

[Back to Summary](#)[Instructions for Entry](#)[Import from CA](#)

[Male Athlete Scholarships](#)[Female Athlete Scholarships](#)[Not Allocated by Gender Scholarships](#)

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2015- 2016 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	<input type="text" value="0.25"/>	<input type="text" value="0"/>	<input type="text" value="0.25"/>	<input type="text" value="1"/>	<input type="text" value="30,000"/>



# GRANTS-IN-AID DATA IN FRS (continued)

- ▶ Revenue/Expenses - Category 20 Athletics Student Aid screen

[Back to Summary](#)[Instructions for Entry](#)[Import from CA](#)

Male Athlete Scholarships


Female Athlete Scholarships

Not Allocated by Gender Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2015- 2016 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	<input type="text" value="0.25"/>	<input type="text" value="0"/>	<input type="text" value="0.25"/>	<input type="text" value="1"/>	<input type="text" value="30,000"/>

# GRANTS-IN-AID DATA IN FRS (continued)

► Input > Revenue Distribution > Grants-in-Aid tab

 **Membership Financial Reporting System**

ANDREA WORLOCK  
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SCHOOL INFO	<b>INPUT ▾</b>	REVIEW/SUBMIT ▾	HELP ▾	ADMIN ▾	
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Division I Revenue Distribution

Sports Sponsored

Distribution Year: 2018

Academic Year of Sport Sponsorship: 2018-19

Instructions for submitting Division I Revenue Distribution

The data populated on the Division I Revenue Distribution form is pulled from the NCAA Sports Sponsorship and Demographic form that was submitted by the deadline of August 1, 2017. Only those sports your institution sponsored for the 2016-17 academic year are populated within accordance to Bylaw 20.9.6.3, regarding Minimum Contests and Participation for Sports Sponsorship. If your institution sponsored sports per the requirement listed above that are not checked in the list below, please return to the "Sports Sponsored" tab, check the box for that sport(s), and click "Save". The additional sport(s) will then appear on the Division I Revenue Distribution Sports Sponsored input screen to select. Please ensure that only sports that meet the requirements of Bylaw 20.9.6.3 are checked then click "Save".

Revenues/Expenses

Athletics Participation

Head Coach Assign-Men's

Head Coach Assign-Women's

Asst. Coach Assign-Men's 6-17


Asst. Coach Assign-Women's

Other Reporting Items

**Revenue Distribution**

# GRANTS-IN-AID DATA IN FRS (continued)

► Input > Revenue Distribution > Grants-in-Aid tab

 **Membership Financial Reporting System**

ANDREA WORLOCK  
[My Account](#) | [Change School](#) | [Log Out](#)

SCHOOL INFO

INPUT ▾

REVIEW/SUBMIT ▾

HELP ▾

ADMIN ▾

Division I Revenue Distribution

Sports Sponsorships

Grants-in-Aid

Other Grants

**Distribution Year: 2018**  
**Academic Year of Grant-in-Aid Information: 2016-17**

**Instructions for submitting information to the NCAA:**  
The data included in this form is pulled from Athletic Student Aid input page located within the NCAA Membership Financial Reporting System (MFRS) under the Input dropdown and Revenues/Expenses. See the Help button on the [Athletic Student Aid](#) input page for instructions on entering data. The Grants-in-Aid data should agree to prior academic year squad lists, typically maintained in the institution's compliance software. The squad lists calculate the revenue distribution equivalencies by sport and in aggregate (athletic grant amount divided by the full grant amount).  
If the current data has changed by +/- 4% compared to the prior year, an explanation related to the change is required. Please check all reasons that apply in the "Required explanation" section below. Use the comment section to provide detailed explanations to support the variance reason(s) selected. Once you have confirmed the data presented and provided required variance explanations on the Division I Revenue Distribution Grants-in-Aid input screen, click "Save Grants-in-Aid" at the bottom of this page.

**Submission considerations:**

- Information reported on this form is subject to the agreed-upon procedures (AUP) conducted by third-party accountants.
- YOUR INSTITUTION'S 2018 REVENUE DISTRIBUTION FOR GRANTS-IN-AID WILL BE CALCULATED AND PAID ON DATA PROVIDED IN THIS SUBMISSION. Confirmation of the revenue distribution data within MFRS will

# GRANTS-IN-AID DATA IN FRS (continued)

► Input > Revenue Distribution > Grants-in-Aid tab

Men's Team Sports			
Men's Team Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Revenue Distribution Equivalencies Awarded (A+B)
Baseball	27	0	27
Basketball	13	0	13
Football	85	2.12	87.12
Soccer	0	0	0
Track and Field, X-Country	0	0	0
<b>Total Men's</b>	125	2.12	127.12
Women's Team Sports			
		Exhausted Eligibility	Total Revenue

# GRANTS-IN-AID DATA IN FRS (continued)

► Variance +/- 4%

Prior Year Total Rev Dist Equivalencies  
0

Current Year Total Rev Dist Equivalencies  
1.16

Variance Between Prior and Current Year  
1.16(100.00%)

**Required explanation of 100.00% difference (select all that apply):**

Increase

Decrease

- |                                     |                          |  |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Number of sports   |
| <input type="checkbox"/>            | <input type="checkbox"/> | Tuition, fees, required course-related books, room and board (full grant amount) |
| <input type="checkbox"/>            | <input type="checkbox"/> | Athletic grant amount (athletic aid amount)                                      |
| <input type="checkbox"/>            | <input type="checkbox"/> | Student athletes receiving athletic aid  |
|                                     | <input type="checkbox"/> | Change in division by sport  |
|                                     | <input type="checkbox"/> | Move between FCS/FBS   |

An explanation is required for variance:

Explain:|

Reset

Save Grants-in-Aid




# STUDENT ASSISTANCE FUND CALCULATION (SAF/SAOF)

- ▶ Data is submitted through the membership financial reporting system adhering to the AUP.
- ▶ Three components to the calculation:
  - ▶ 70% Pell grants
  - ▶ 15% total sports sponsored.
  - ▶ 15% total grant-in-aid equivalencies.
  - ▶ Unit value.

# STUDENT ASSISTANCE FUND DATA IN FRS (continued)

► Input > Revenue Distribution > Pell Grants tab

 **Membership Financial Reporting System**

ANDREA WORLOCK  
[My Account](#) | [Change School](#) | [Log Out](#)

SCHOOL INFO	<b>INPUT ▾</b>	REVIEW/SUBMIT ▾	HELP ▾	ADMIN ▾	
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Division I Revenue Distribution

Sports Sponsored

Distribution Year: 2018  
Academic Year of Sport Sponsorship: 2018-19  
Instructions for submitting data:  
The data populated on this form is pulled from the NCAA Sports Sponsorship and Demographic form that was submitted by the deadline of August 1, 2017. Only those sports your institution is sponsoring for the 2016-17 academic year are populated within accordance to Bylaw 20.9.6.3, regarding Minimum Contests and Participation for Sports Sponsorship. If your institution sponsored sports per the requirement listed above that are not checked in the list below, please return to the "School Info" tab, check the box for that sport(s), and click "Save". The additional sport(s) will then appear on the Division I Revenue Distribution Sports Sponsored input screen to select. Please ensure that only sports that meet the requirements of Bylaw 20.9.6.3 are checked then click "Save".

Revenues/Expenses

Athletics Participation

Head Coach Assign-Men's

Head Coach Assign-Women's

Asst. Coach Assign-Men's 6-17


Asst. Coach Assign-Women's

Other Reporting Items

**Revenue Distribution**

# STUDENT ASSISTANCE FUND DATA IN FRS (continued)

## ► Pell Grants tab

 **Membership Financial Reporting System**

ANDREA WORLOCK  
[My Account](#) | [Change School](#) | [Log Out](#)

SCHOOL INFOINPUT ▾REVIEW/SUBMIT ▾HELP ▾ADMIN ▾

Division I Revenue Distribution

Sports SponsoredGrants-in-AidPell Grants

**Distribution Year: 2018**  
**Academic Year of Pell Grant Information: 2016-17**

The data entered in this section will be used to calculate a portion of the Special Assistance Fund (SAF). The SAF is an NCAA revenue distribution that is released to the conference to then disburse at their discretion to the institutions to assist with student-athlete's well-being. For more information please reference the NCAA Revenue Distribution Plan located on [www.ncaa.org](http://www.ncaa.org).

**Instructions for submitting information to the NCAA:**

1. Indicate the total number of Division I student-athletes who, during the 2016-17 academic year, received a Pell Grant award (e.g. Pell Grant Recipients on Full Grants-in-Aid, Pell Grant Recipients on Partial Grants-in-Aid and Pell Grant Recipients with no Grants-in-Aid).  
  
NOTE: Student-athletes receiving Pell grants should only be counted once. Please follow Bylaw 15.5.9 to place those multisport student-athletes within the correct countable sport for Pell grant purposes.
2. Once the 2016-17 Pell Grants have been entered they will be compared to prior year's Pell Grant totals.
3. A Variance Comment will be required if there is a change in prior year's Pell Grants to current year's Pell Grants that is +/- 20.

Add Discontinued Sport ▾

Add

Men's Team Sports

# STUDENT ASSISTANCE FUND DATA IN FRS (continued)

► Input > Revenue Distribution > Pell Grants tab

Men's Team Sports		
Sport	2016-17 Pell Grants	Total Dollar Amount for SAs on Pell Grants
Baseball	<input type="text"/>	<input type="text"/>
Basketball	<input type="text"/>	<input type="text"/>
Football	<input type="text"/>	<input type="text"/>
Soccer	<input type="text"/>	<input type="text"/>
Track and Field, X-Country	<input type="text"/>	<input type="text"/>
Men's Total	0	0

Women's Team Sports		
Sport	2016-17 Pell Grants	Total Dollar Amount for SAs on Pell Grants

# STUDENT ASSISTANCE FUND DATA IN FRS (continued)

## ► Variance +/- 20 Pell Grants

	2016-17 Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Total	30	0	30	\$63,000

An explanation is required for variance:

Reset

Save Pell Grants

◀ Back

Continue ▶



# **MEMBERSHIP FINANCIAL REPORTING**

# OVERVIEW

- Financial Reporting System (FRS) and Agreed Upon Procedures (AUP) changes for fiscal year 2019-20.
- Institutional Performance Program (IPP).

# FINANCIAL REPORTING SYSTEM – BACKGROUND

## NCAA Constitution 3.2.4.17.

- ▶ Requires annual submission of financial data.
  - ▶ Detailing operating revenues and expenses.
  
- ▶ Data is subject to agreed-upon procedures.
  - ▶ Performed by a qualified independent accountant.
  - ▶ Selected by the institution's chancellor or president.

# FRS AND AUP CHANGES

- ▶ Deadline for fiscal year 2019-20 reporting is January 15, 2021.
- ▶ No new revenue or expense categories:
  - ▶ Will continue to refine definitions and update Q&A documents.

# CATEGORY FAQs

- ▶ Category 20, Athletic Student Aid.
  - ▶ Dollar amount includes other expenses related to attendance.
  - ▶ The Grants-in-Aid equivalencies reported with this category DO NOT include other expenses related to attendance.
  
- ▶ Categories 7 and 21, Guarantees.
  - ▶ Report revenue and expense related to guarantees for cancelled games due to weather, COVID-19, etc.

# CATEGORY FAQs

- ▶ How to report new IRS excise tax on highly compensated employees of nonprofits.
  - ▶ Depending on the institution's circumstances, the excise tax could be reported in the following:
    - Categories 6 and 36, Indirect Institutional Support – if not charged to athletics.
    - Category 4, Direct Institutional Support – if the institution pays and charges to athletics.
    - Category 35, Direct Overhead and Administrative – if charge to or directly paid by athletics.

# AUP UPDATES

## ► Further clarification of the procedures:

### ► Category 20 Athletic Student Aid.

- Clarifying language in procedure 31 for DI Revenue Distribution related student athlete file testing (AUP pages 32-33).

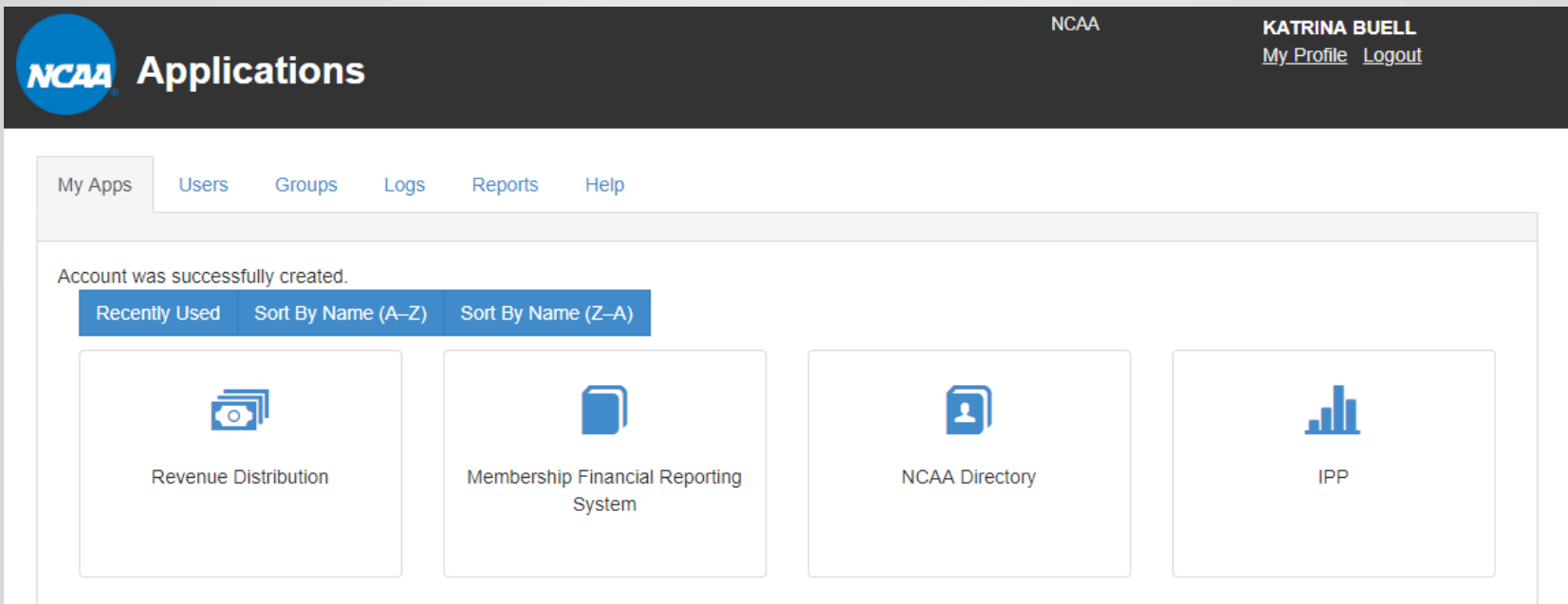
### ► Additional Minimum Agree-Upon Procedures for DI reporting.

- Addition of guidance on procedures for Sports Sponsorship related to spring sports affected by the COVID-19 global pandemic (AUP page 37).
- Further clarification of procedures related to Revenue Distribution data (AUP pages 37-38).



# IPP DATA MANAGEMENT SYSTEM

The IPP data management system can be found under the “My Apps” section of the single-source sign-on portion of [www.ncaa.org](http://www.ncaa.org), or you can email [ipp@ncaa.org](mailto:ipp@ncaa.org) for assistance.



The screenshot displays the NCAA Applications dashboard. At the top, the NCAA logo and 'Applications' text are on the left, while 'NCAA' and user information 'KATRINA BUELL' with links for 'My Profile' and 'Logout' are on the right. Below the header, a navigation bar includes 'My Apps' (selected), 'Users', 'Groups', 'Logs', 'Reports', and 'Help'. A message states 'Account was successfully created.' Below this, three sorting buttons are visible: 'Recently Used' (selected), 'Sort By Name (A-Z)', and 'Sort By Name (Z-A)'. The main area features four application tiles: 'Revenue Distribution' (with a stack of coins icon), 'Membership Financial Reporting System' (with a book icon), 'NCAA Directory' (with a person icon), and 'IPP' (with a bar chart icon).

# QUESTIONS?

▶ Revenue Distribution.



[revenuedistribution@ncaa.org](mailto:revenuedistribution@ncaa.org)

▶ Membership Financial Reporting and Agreed Upon Procedures.



[ncaafrs@ncaa.org](mailto:ncaafrs@ncaa.org)

▶ Institutional Performance Program.



[ipp@ncaa.org](mailto:ipp@ncaa.org)

# THANK YOU

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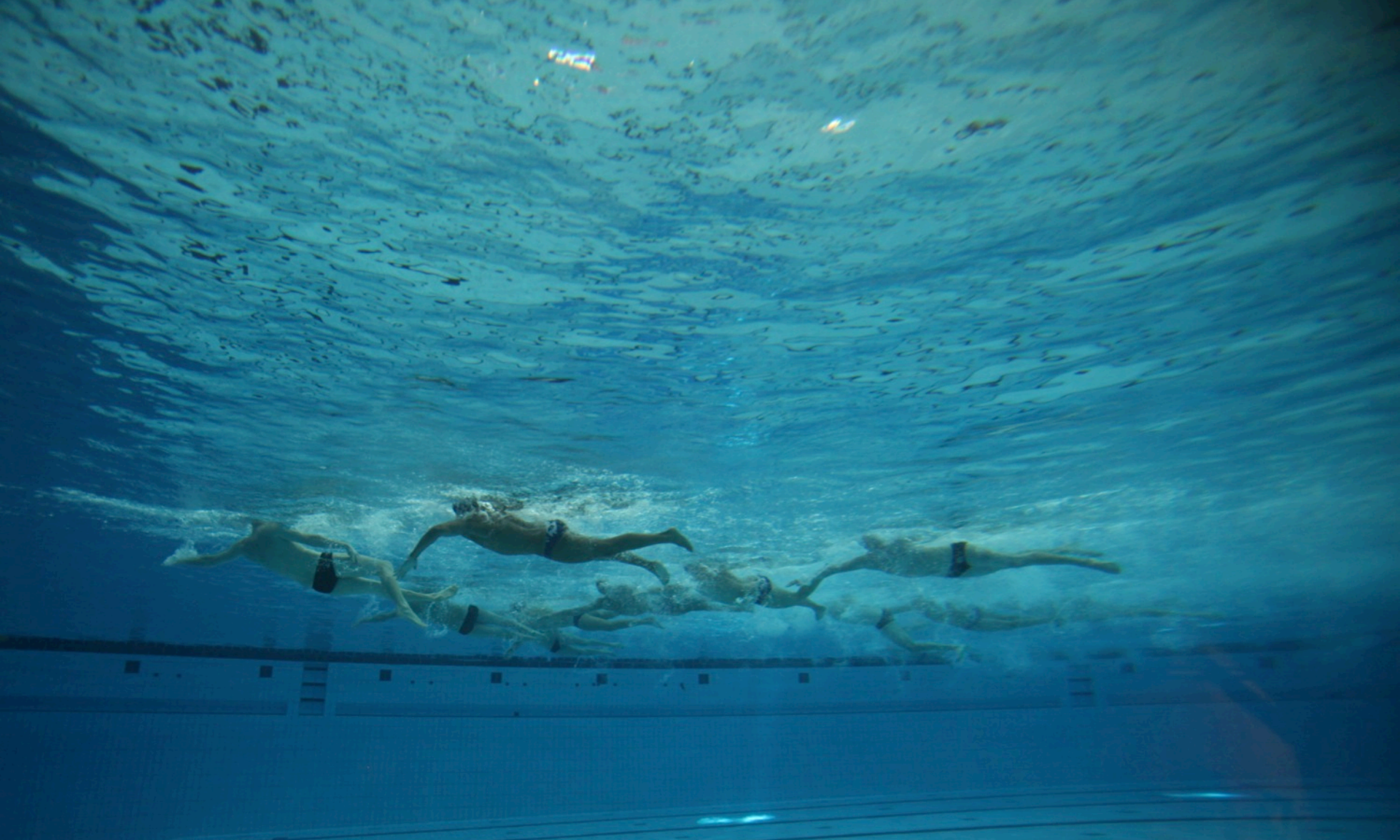




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