

SOUTH DAKOTA BOARD OF REGENTS

Budget and Finance
Consent

AGENDA ITEM: 5 – V
DATE: March 29-30, 2023

SUBJECT

NSU FY22 NCAA Agreed-Upon Procedures Report

CONTROLLING STATUTE, RULE, OR POLICY

NCAA Division II Bylaw 6.2.3

BACKGROUND / DISCUSSION

The NCAA Division II Bylaw 6.2.3. states; “At least once every three years, all expenses and revenues for or on behalf of a Division II member institution's intercollegiate athletics programs, including those by any affiliated or outside organization, agency or group of individuals (two or more), shall be subject to agreed-on procedures approved by the Division II membership... conducted for the institution by a qualified independent accountant who is not a staff member of the institution and who is selected either by the institution's president or chancellor or by an institutional administrator from outside the athletics department designated by the president or chancellor.”

IMPACT AND RECOMMENDATIONS

This report fulfills the FY22 reporting requirement for Northern State University (NSU), a Division II university. NSU contracted with Eide Bailly LLP to perform the agreed-upon procedures developed by the NCAA over the athletic department statement of revenues and expenses. The report has been provided to the NSU President.

ATTACHMENTS

- Attachment I – Representation Letter to Eide Bailey re: the Application of Agreed-Upon Procedures
- Attachment II – NCAA FY22 Final Agreed-Upon Procedures Report

INFORMATIONAL ITEM

January 13, 2023

Eide Bailly LLP
PO Box 430
Aberdeen, South Dakota 57402-0430

We are providing this letter in connection with your agreed-upon procedures developed by the National Collegiate Athletic Association (NCAA) performed over the athletic department statement of revenue and expenses (the Statement) of the Northern State University's intercollegiate athletic program (the Program) for the period ended June 30, 2022, for the purpose of reporting your findings to the specified parties in regard to the specified procedures on revenues and expenses and the Statement as compared to the NCAA reporting requirements.

We confirm, to the best of our knowledge and belief, as of , the following representations made to you during your engagement:

- Northern State University is responsible for the fair presentation of the Statement in accordance with NCAA reporting requirements;
- As of June 30, 2022, the Statement is inclusive of all necessary financial information and presented in accordance with NCAA reporting requirements.
- We have provided the practitioner with all relevant information and access, as applicable, as agreed upon in the terms of the engagement.
- We affirm our assertion regarding the specified procedures on revenues and expenses and the Statement based on the NCAA reporting requirements.
- We acknowledge our responsibility for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of NCAA reporting requirements.
- All known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to you, including communications received between the end of the period addressed in the written assertion and the date of the practitioner's report.
- We have responded fully to all inquiries made to us by you during the engagement.
- No events have occurred subsequent to June 30, 2022 that would require adjustment to or modification of the Statement.
- We have determined that the North State University Foundation (the Foundation) is the only outside organization that operates for or on behalf of the Program. We have disclosed to you all revenue received from the Foundation and have accurately reported to you that the Foundation did not directly pay any significant expenses of the Program.

- We have evaluated the contributions received by the Program during the 2022 reporting year and have identified the contributions received directly from the Foundation constituted more than ten percent of the total contributions.
- We understand that your agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and was designed for the purpose of reporting your findings in regard to the subject matter as compared to NCAA reporting requirements, and that your procedures were limited to those that you considered necessary for that purpose.

DocuSigned by:

Veronica Paulson

AAD92573B8384E4

Veronica Paulson, Vice-President of Finance and Administration

DocuSigned by:

Connor Kern

482C30B775704B3

Connor Kern, Accountant

School Info

We agree to release the institution's data to the conference: Yes

Institutional Contacts:

Primary Contact Person: Connor Kern

Phone: 3202966753

CEO: Dr. Neal Schnoor

University CFO: Veronica Paulson

Audit Firm: Eide Baily

Title: Assistant Athletic Director for Business Operations

Email: connor.kern@northern.edu

CEO Email: neal.schnoor@northern.edu

University CFO Email: veronica.paulson@northern.edu

Email:

AUP Report Issuance Date: 01/13/2023

Date:

Classification & Conference:

NCAA Primary II

Division:

Athletic Northern Sun Intercollegiate

Conference: Conference

Sports Sponsorship:

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Acrobatics and Tumbling			
Baseball	x		
Basketball	x	x	
Beach Volleyball			
Bowling			
Cross Country	x	x	
Equestrian			
Fencing			
Field Hockey			
Football	x		
Golf			
Gymnastics			
Ice Hockey			

Reporting Institution: Northern State University

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Lacrosse			
Rifle			
Rowing			
Rugby			
Skiing			
Soccer		x	
Softball		x	
Swimming and Diving		x	
Tennis			
Track, Indoor	x	x	
Track, Outdoor	x	x	
Triathlon			
Volleyball		x	
Water Polo			
Wrestling	x		
Others			
Totals	7	8	0

Revenue/Expense Summary

ID	Item	Amount	Definition
<i>Revenues</i>			
1	Ticket Sales	\$60,649	<p>Input revenue received for sales of admissions to athletic events. This may include:</p> <ul style="list-style-type: none"> • Public and faculty sales. • Student sales • Shipping and Handling fees. <p>Please report amounts paid in excess of ticket's face value to obtain preferential seating or priority in Category 8 (Contributions).</p>
2	Direct State or Other Government Support	\$0	<p>Input state, municipal, federal and other appropriations made in support of athletics.</p> <p>This amount includes funding specifically earmarked for the athletics department by government agencies for which the institution cannot reallocate.</p> <p>This amount also includes state funded employee benefits. Corresponding expenses should be reported in Categories 22 and 24.</p> <p>Any state or other government support appropriated to the university, for which the university determines the dollar allocation to the athletics department shall be reported in Direct Institutional Support (Category 4).</p>
3	Student Fees	\$388,436	<p>Input student fees assessed and restricted for support of intercollegiate athletics.</p>
4	Direct Institutional Support	\$3,002,696	<p>Input direct funds provided by the institution to athletics for the operations of intercollegiate athletics including:</p> <ul style="list-style-type: none"> • Unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition discounts/waivers, transfers) • Federal work study support for student workers employed by athletics. • Endowment unrestricted income, spending policy distributions and other investment income distributed to athletics in the reporting year to support athletic operations. Athletics restricted endowment income for athletics should be reported in Category 17.

Reporting Institution: Northern State University

ID	Item	Amount	Definition
5	Less - Transfers to Institution	\$0	If the institution allocated funds to athletics as represented in Categories 3-4 and the athletics department provided a transfer of funds back to the institution in the reporting year, report the transfer amount as a negative in this category. The transfer amount may not exceed the total of Categories 3-4. Transfers back to the institution in excess of Categories 3-4 should be reported in Category 50 - excess transfers to institution.
6	Indirect Institutional Support	\$589,353	<p>Input value of costs covered and services provided by the institution to athletics but <u>not charged</u> to athletics including:</p> <ul style="list-style-type: none"> • Administrative services provided by the university to athletics but not charged such as HR, Accounting and IT. • Facilities maintenance. • Security. • Risk Management. • Utilities. <p>Do not include depreciation.</p> <p>Note: This category should equal Category 36. If the institution is paying for debt service, leases, or rental fees for athletic facilities, but not charging to athletics, include those amounts in Category 6A.</p>
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$0	<p>Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year provided by the institution to athletics but <u>not charged</u> to athletics.</p> <p>Do not report depreciation.</p> <p>Note: If the institution is paying for all athletic facilities debt service, lease and rental fees and not charging to athletics, this category will equal Category 34. If athletics or other entities are also paying these expenses or the institution is charging directly to athletics, this category will not equal Category 34.</p>
7	Guarantees	\$500	Input revenue received from participation in away games. This includes payments received due to game cancellations.

Reporting Institution: Northern State University

ID	Item	Amount	Definition
8	Contributions	\$1,849,316	<p>Input contributions provided <u>and</u> used by athletics in the reporting year including:</p> <ul style="list-style-type: none"> • Amounts received from individuals, corporations, associations, foundations, clubs or other organizations designated for the operations of the athletics program. • Funds contributed by outside contributors for the payment of debt service, lease payments or rental fee expenses for athletic facilities in the reporting year. • Amounts received above face value for tickets. <p>Contributions shall include cash and marketable securities.</p> <p>Do not report:</p> <ul style="list-style-type: none"> • Pledges until funds are provided to athletics for use. • Contributions to be used in other reporting years.
9	In-Kind	\$110,095	<p>Input market value of in-kind contributions in the reporting year including:</p> <ul style="list-style-type: none"> • Dealer provided automobiles. • Equipment. • Services. • Nutritional product. <p>All in-kind contributions that are made as a result of a licensing or sponsorship agreement should be reported in Category 15.</p> <p>Please offset in-kind values in the appropriate expense category.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
10	Compensation and Benefits provided by a third party	\$193,339	<p>Input all benefits provided by a third party and contractually guaranteed by the institution, but not included on the institution's W-2. These may include:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>The total of this category should equal expense Categories 23 and 25 combined.</p>
11	Media Rights	\$7,500	<p>Input all revenue received for radio, television, internet, digital and e-commerce rights, including the portion of conference distributions related to media rights - if applicable.</p> <p>Consult with your conference offices if you do not have the media rights distribution amount available.</p>
12	NCAA Distributions	\$35,064	<p>Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.</p> <p>In some cases, NCAA distributions may be provided by the conference office. Consult with the conference office for the amount if you do not have it available and include in this category.</p>
13	Conference Distributions (Non Media and Non Football Bowl)	\$12,868	<p>Input all revenues received by conference distribution, excluding portions of distribution relating to media rights (reported in Category 11) or NCAA distributions (reported in Category 12).</p> <p>Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	<p>Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)</p> <p>Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.</p>
14	Program, Novelty, Parking and Concession Sales	\$252,558	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Game Programs. • Novelties. • Food and Concessions. • Parking. <p>Advertising should be included in Category 15.</p>
15	Royalties, Licensing, Advertisement and Sponsorships	\$385,148	<p>Input revenues from:</p> <ul style="list-style-type: none"> • Sponsorships. • Licensing Agreements. • Advertisement. • Royalties. • In-kind products and services as part of sponsorship agreement. <p>An allocation may be necessary to distinguish revenues generated by athletics versus the university if payments are combined.</p>
16	Sports Camp Revenues	\$251,820	<p>Input amounts received by the athletics department for sports camps and clinics.</p>
17	Athletics Restricted Endowment and Investments Income	\$374,570	<p>Please report <u>spending policy distributions</u> from athletics restricted endowments and <u>investment income used for athletics operations in the reporting year</u>.</p> <p>This category includes only restricted investment and endowment income used for the operations of intercollegiate athletics; institutional allocations of income from unrestricted endowments qualify as ""Direct Institutional Support"" and should be reported in Category 4.</p> <p>Note: Please make sure amounts reported are only up to the amount of expenses covered by the endowment for the reporting year.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
18	Other Operating Revenue	\$52,596	Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories. If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.
19	Football Bowl Revenues	\$0	Input all amounts received related to participation in a post-season football bowl game, including (Football Only): <ul style="list-style-type: none"> • Expense reimbursements. • Ticket sales.
	Total Operating Revenues	\$7,566,508	Total of Categories 1-19.

Expenses

Reporting Institution: Northern State University

ID	Item	Amount	Definition
20	Athletic Student Aid	\$1,807,113	<p>Input the total dollar amount of athletic student-aid for the reporting year including:</p> <ul style="list-style-type: none"> • 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). • Other expenses related to attendance. <p>Note: Division I Grants-in-aid <u>equivalencies</u> are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). <u>Other expenses related to attendance</u> (also known as cost of attendance) <u>should not be included in the grants-in-aid revenue distribution equivalencies</u>. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.</p> <p>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).</p> <p>Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.</p> <p>Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.</p>
21	Guarantees	\$18,000	<p>Input amounts paid to visiting participating institutions, including per diems and/or travel and meal expenses. This includes payments made due to game cancellations.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$1,826,644	<p>Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state. <p>Place any severance payments in Category 26.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$0	<p>Input compensation, bonuses and benefits paid to all coaches by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as any non-taxable benefits, including:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p> <p>Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$786,327	<p>Input compensation, bonuses and benefits paid to all administrative and support staff reportable on the university or related entities (e.g. foundations or booster clubs) W-2 and 1099 forms, as well as any non-taxable benefits, inclusive of:</p> <ul style="list-style-type: none"> • Gross wages and bonuses. • Benefits including allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions and earned deferred compensation, including those funded by the state. <p>Staff members responsible for the gender-specific athletics department, but not a specific sport (i.e., director of men's athletics), will have their compensation figures reported as Expenses Not Related to Specific Teams fields. Athletics department staff members who assist both men's and women's teams (sports information director, academic advisor) will be reported as Not Allocated by Gender column.</p>
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$193,339	<p>Input compensation, bonuses and benefits paid to administrative and support staff by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as non-taxable benefits, including:</p> <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income. <p>Expense Category 23 and 25 should equal Category 10.</p>
26	Severance Payments	\$0	<p>Input severance payments and applicable benefits recognized for past coaching and administrative personnel.</p>
27	Recruiting	\$173,912	<p>Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
28	Team Travel	\$696,085	<p>Input air and ground travel, lodging, meals and incidentals (including housing costs incurred during school break period) for competition related to preseason, regular season and non-football bowl postseason. Amounts incurred for food and lodging for housing the team before a home game also should be included. Use of the institution's own vehicles or airplanes as well as in-kind value of donor-provided transportation.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
29	Sports Equipment, Uniforms and Supplies	\$511,955	<p>Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
30	Game Expenses	\$313,898	<p>Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>
31	Fund Raising, Marketing and Promotion	\$223,210	<p>Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.</p>
32	Sports Camp Expenses	\$100,892	<p>Input all expenses paid by the athletics department, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics. Athletics personnel salaries and benefits should be reported in Categories 22-25.</p>
33	Spirit Groups	\$0	<p>Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.</p> <p>Note: Expenses related to post-season football bowls should be included in Category 41.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$6,933	<p>Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year regardless of entity paying (athletics, institution or other).</p> <p>Do not report depreciation.</p> <p>Note: If the institution is paying for <u>all</u> debt service, leases, or rental fees for athletic facilities but not charging to athletics, this category should equal Category 6A. If athletics or other entities are paying these expenses or the institution is charging directly to athletics, this category will not equal Category 6A.</p>
35	Direct Overhead and Administrative Expenses	\$0	<p>Input overhead and administrative expenses <u>paid by or charged directly to athletics</u> including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees charged by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses.
36	Indirect Institutional Support	\$589,353	<p>Input overhead and administrative expenses <u>NOT paid by or charged directly to athletics</u> including:</p> <ul style="list-style-type: none"> • Administrative/Overhead fees <u>not charged</u> by the institution to athletics. • Facilities maintenance. • Security. • Risk Management. • Utilities. • Equipment Repair. • Telephone. • Other Administrative Expenses. <p>Do not report depreciation.</p> <p>Note: This category should equal Category 6.</p>

Reporting Institution: Northern State University

ID	Item	Amount	Definition
37	Medical Expenses and Insurance	\$0	Input medical expenses and medical insurance premiums for student-athletes.
38	Memberships and Dues	\$41,094	Input memberships, conference and association dues.
39	Student-Athlete Meals (non-travel)	\$61,131	<p>Include meal allowance and food/snacks provided to student-athletes.</p> <p>Note: Meals provided during team travel should be reported in Category 28.</p>
40	Other Operating Expenses	\$75,413	<p>Input any operating expenses paid by athletics in the report year which cannot be classified into one of the stated categories, including:</p> <ul style="list-style-type: none"> • Non-team travel (conferences, etc.). • Team banquets and awards. <p>If the figure is greater than 10% of total expenses, please report the top three activities included in this category in the comments section.</p>
41	Football Bowl Expenses	\$0	<p>Input all expenditures related to participation in a post-season football bowl game, including:</p> <ul style="list-style-type: none"> • Team travel, lodging and meal expenses. • Bonuses related to football bowl participation. • Spirit groups. • Uniforms. <p>Note: All post-season football bowl related coaching compensation/ bonuses should be reported in Category 41A, Bowl Expenses – Coaching Compensation/Bonuses.</p>
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	\$0	<p>Input all coaching bonuses related to participation in a post-season football bowl game (Football only).</p> <p>Note: All other post-season football bowl related expenses should be reported in Category 41, Football Bowl Expenses.</p>
	Total Operating Expenses	\$7,425,299	Total of Categories 20-41A.

Reporting Institution: Northern State University

Revenue/Expense Details

1 Ticket Sales \$60,649 Input revenue received for sales of admissions to athletic events. This may include:

- Public and faculty sales.
- Student sales
- Shipping and Handling fees.

Please report amounts paid in excess of ticket's face value to obtain preferential seating or priority in Category 8 (Contributions).

Revenues by Source	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Ticket Sales	Ticket Sales	Ticket Sales
Baseball	0		
Basketball	19,381	19,713	
Football	0		
Soccer		3,552	
Softball		550	
Swimming and Diving		0	
Track and Field, X-Country	4,100	4,625	
Volleyball		6,483	
Wrestling	2,245		
Others			
Subtotal All Teams	25,726	34,923	0
Revenue Not Related to Specific Teams			
Total Revenue	25,726	34,923	0

Reporting Institution: Northern State University

2 Direct State or Other Government Support \$0 Input state, municipal, federal and other appropriations made in support of athletics.

This amount includes funding specifically earmarked for the athletics department by government agencies for which the institution cannot reallocate.

This amount also includes state funded employee benefits. Corresponding expenses should be reported in Categories 22 and 24.

Any state or other government support appropriated to the university, for which the university determines the dollar allocation to the athletics department shall be reported in Direct Institutional Support (Category 4).

Revenues by Source	Men's Teams Only Direct State or Other Government Support	Women's Teams Only Direct State or Other Government Support	Not Allocated by Gender Direct State or Other Government Support
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Reporting Institution: Northern State University

3 Student Fees \$388,436 Input student fees assessed and restricted for support of intercollegiate athletics.

Revenues by Source	Men's Teams Only Student Fees	Women's Teams Only Student Fees	Not Allocated by Gender Student Fees
Baseball	37,000		
Basketball	11,398	12,500	
Football	29,500		
Soccer		50,656	
Softball		25,600	
Swimming and Diving		42,000	
Track and Field, X-Country	36,000	42,500	
Volleyball		39,300	
Wrestling	27,000		
Others			
Subtotal All Teams	140,898	212,556	0
Revenue Not Related to Specific Teams	7,495	8,345	19,142
Total Revenue	148,393	220,901	19,142

Reporting Institution: Northern State University

- 4 Direct Institutional Support \$3,002,696 Input direct funds provided by the institution to athletics for the operations of intercollegiate athletics including:
- Unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition discounts/waivers, transfers)
 - Federal work study support for student workers employed by athletics.
 - Endowment unrestricted income, spending policy distributions and other investment income distributed to athletics in the reporting year to support athletic operations. Athletics restricted endowment income for athletics should be reported in Category 17.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Direct Institutional Support	Direct Institutional Support	Direct Institutional Support
Baseball	214,108		
Basketball	283,479	257,603	
Football	587,999		
Soccer		134,350	
Softball		110,466	
Swimming and Diving		79,202	
Track and Field, X-Country	91,435	96,145	
Volleyball		204,661	
Wrestling	130,130		
Others			
Subtotal All Teams	1,307,151	882,427	0
Revenue Not Related to Specific Teams	91,767	41,091	680,260
Total Revenue	1,398,918	923,518	680,260

Reporting Institution: Northern State University

5 Less - Transfers to Institution \$0 If the institution allocated funds to athletics as represented in Categories 3-4 and the athletics department provided a transfer of funds back to the institution in the reporting year, report the transfer amount as a negative in this category. The transfer amount may not exceed the total of Categories 3-4. Transfers back to the institution in excess of Categories 3-4 should be reported in Category 50 - excess transfers to institution.

Revenues by Source	Men's Teams Only Less - Transfers to Institution	Women's Teams Only Less - Transfers to Institution	Not Allocated by Gender Less - Transfers to Institution
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Reporting Institution: Northern State University

6 Indirect Institutional Support \$589,353 Input value of costs covered and services provided by the institution to athletics but not charged to athletics including:

- Administrative services provided by the university to athletics but not charged such as HR, Accounting and IT.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.

Do not include depreciation.

Note: This category should equal Category 36. If the institution is paying for debt service, leases, or rental fees for athletic facilities, but not charging to athletics, include those amounts in Category 6A.

Revenues by Source	Men's Teams Only Indirect Institutional Support	Women's Teams Only Indirect Institutional Support	Not Allocated by Gender Indirect Institutional Support
Baseball	57,379		
Basketball	16,533	14,588	
Football	208,442		
Soccer		29,176	
Softball		18,158	
Swimming and Diving		21,395	
Track and Field, X-Country	93,363	78,775	
Volleyball		18,478	
Wrestling	33,066		
Others			
Subtotal All Teams	408,783	180,570	0
Revenue Not Related to Specific Teams			
Total Revenue	408,783	180,570	0

Reporting Institution: Northern State University

6A Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees \$0 Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year provided by the institution to athletics but not charged to athletics.

Do not report depreciation.

Note: If the institution is paying for all athletic facilities debt service, lease and rental fees and not charging to athletics, this category will equal Category 34. If athletics or other entities are also paying these expenses or the institution is charging directly to athletics, this category will not equal Category 34.

Revenues by Source	Men's Teams Only Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	Women's Teams Only Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	Not Allocated by Gender Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees
Baseball	0		
Basketball	0	0	
Football	0		
Soccer			0
Softball			0
Swimming and Diving			0
Track and Field, X-Country	0	0	
Volleyball			0
Wrestling	0		
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams	0	0	
Total Revenue	0	0	0

Reporting Institution: Northern State University

7 Guarantees \$500 Input revenue received from participation in away games. This includes payments received due to game cancellations.

Revenues by Source	Men's Teams Only Guarantees	Women's Teams Only Guarantees	Not Allocated by Gender Guarantees
Baseball	0		
Basketball	0	0	
Football	0		
Soccer		500	
Softball		0	
Swimming and Diving		0	
Track and Field, X-Country	0	0	
Volleyball		0	
Wrestling	0		
Others			
Subtotal All Teams	0	500	0
Revenue Not Related to Specific Teams			
Total Revenue	0	500	0

Reporting Institution: Northern State University

8 Contributions \$1,849,316 Input contributions **provided and used by athletics** in the reporting year including:

- Amounts received from individuals, corporations, associations, foundations, clubs or other organizations designated for the operations of the athletics program.
- Funds contributed by outside contributors for the payment of debt service, lease payments or rental fee expenses for athletic facilities in the reporting year.
- Amounts received above face value for tickets.

Contributions shall include cash and marketable securities.

Do not report:

- Pledges until funds are provided to athletics for use.
- Contributions to be used in other reporting years.

Revenues by Source	Men's Teams Only Contributions	Women's Teams Only Contributions	Not Allocated by Gender Contributions
Baseball	212,455		
Basketball	70,661	77,430	
Football	470,182		
Soccer		113,301	
Softball		67,433	
Swimming and Diving		70,097	
Track and Field, X-Country	311,389	201,282	
Volleyball		53,852	
Wrestling	188,020		
Others			
Subtotal All Teams	1,252,707	583,395	0
Revenue Not Related to Specific Teams		0	13,214
Total Revenue	1,252,707	583,395	13,214

Reporting Institution: Northern State University

9 In-Kind \$110,095 Input market value of in-kind contributions in the reporting year including:

- Dealer provided automobiles.
- Equipment.
- Services.
- Nutritional product.

All in-kind contributions that are made as a result of a licensing or sponsorship agreement should be reported in Category 15.

Please offset in-kind values in the appropriate expense category.

Revenues by Source	Men's Teams Only In-Kind	Women's Teams Only In-Kind	Not Allocated by Gender In-Kind
Baseball	900		
Basketball	1,050	525	
Football	2,250		
Soccer		750	
Softball		900	
Swimming and Diving		750	
Track and Field, X-Country	1,050	525	
Volleyball		750	
Wrestling	750		
Others			
Subtotal All Teams	6,000	4,200	0
Revenue Not Related to Specific Teams	23,740	23,740	52,415
Total Revenue	29,740	27,940	52,415

Reporting Institution: Northern State University

10 Compensation and Benefits \$193,339 Input all benefits provided by a third party and contractually provided by a third party guaranteed by the institution, but not included on the institution's W-2. These may include:

- Car stipend.
- Country club membership.
- Allowances for clothing, housing, entertainment.
- Speaking fees.
- Camps compensation.
- Media income.
- Shoe and apparel income.

The total of this category should equal expense Categories 23 and 25 combined.

Revenues by Source	Men's Teams Only Compensation and Benefits provided by a third party	Women's Teams Only Compensation and Benefits provided by a third party	Not Allocated by Gender Compensation and Benefits provided by a third party
Baseball	21,811		
Basketball	6,284	5,545	
Football	49,536		
Soccer		11,090	
Softball		5,915	
Swimming and Diving		8,133	
Track and Field, X- Country	35,489	29,943	
Volleyball		7,024	
Wrestling	12,569		
Others			
Subtotal All Teams	125,689	67,650	0
Revenue Not Related to Specific Teams			
Total Revenue	125,689	67,650	0

Reporting Institution: Northern State University

11 Media Rights \$7,500 Input **all** revenue received for radio, television, internet, digital and e-commerce rights, including the portion of conference distributions related to media rights - if applicable.

Consult with your conference offices if you do not have the media rights distribution amount available.

Revenues by Source	Men's Teams Only Media Rights	Women's Teams Only Media Rights	Not Allocated by Gender Media Rights
Baseball	0		
Basketball	0	0	
Football	0		
Soccer		0	
Softball		0	
Swimming and Diving		0	
Track and Field, X-Country	0	0	
Volleyball		0	
Wrestling	0		
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams	0	0	7,500
Total Revenue	0	0	7,500

Reporting Institution: Northern State University

12 NCAA \$35,064 Input revenues received from the NCAA distributions which could include revenue distributions, grants, NCAA championships travel reimbursements and payments received from the NCAA for hosting a championship.

In some cases, NCAA distributions may be provided by the conference office. Consult with the conference office for the amount if you do not have it available and include in this category.

Revenues by Source	Men's Teams Only NCAA Distributions	Women's Teams Only NCAA Distributions	Not Allocated by Gender NCAA Distributions
Baseball	0		
Basketball	0	0	
Football	0		
Soccer		9,035	
Softball		0	
Swimming and Diving		0	
Track and Field, X-Country	0	7,634	
Volleyball		0	
Wrestling	1,963		
Others			
Subtotal All Teams	1,963	16,669	0
Revenue Not Related to Specific Teams	0	0	16,432
Total Revenue	1,963	16,669	16,432

Reporting Institution: Northern State University

13 Conference Distributions \$12,868 Input all revenues received by conference distribution, excluding (Non Media and Non Football Bowl) portions of distribution relating to media rights (reported in Category 11) or NCAA distributions (reported in Category 12).

Note: Conference distributions of revenue generated by a post-season football bowl to conference members should be recorded in Category 13A. Distributions for reimbursement of post-season football bowl expenses should be included in Category 19.

Revenues by Source	Men's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Women's Teams Only Conference Distributions (Non Media and Non Football Bowl)	Not Allocated by Gender Conference Distributions (Non Media and Non Football Bowl)
Baseball	0		
Basketball	0		0
Football	0		
Soccer			0
Softball			0
Swimming and Diving			0
Track and Field, X- Country	8,000		0
Volleyball			1,400
Wrestling	0		
Others			
Subtotal All Teams	8,000	1,400	0
Revenue Not Related to Specific Teams	0	0	3,468
Total Revenue	8,000	1,400	3,468

Reporting Institution: Northern State University

13A Conference Distributions of Football Bowl Generated Revenue \$0 Input conference distributions of revenue generated by a post-season football bowl to conference members. (Football Only)

Note: Distributions for reimbursement of post-season football bowl expenses should be included in Category 19. Portions of distribution relating to media rights are reported in Category 11, NCAA distributions are reported in Category 12 and all other conference distributions are reported in Category 13.

Revenues by Source	Men's Teams Only Conference Distributions of Football Bowl Generated Revenue	Women's Teams Only Conference Distributions of Football Bowl Generated Revenue	Not Allocated by Gender Conference Distributions of Football Bowl Generated Revenue
Baseball			
Basketball			
Football	0		
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Reporting Institution: Northern State University

14 Program, Novelty, Parking and Concession Sales \$252,558 Input revenues from:

- Game Programs.
- Novelties.
- Food and Concessions.
- Parking.

Advertising should be included in Category 15.

Revenues by Source	Men's Teams Only Program, Novelty, Parking and Concession Sales	Women's Teams Only Program, Novelty, Parking and Concession Sales	Not Allocated by Gender Program, Novelty, Parking and Concession Sales
Baseball	28,491		
Basketball	8,209	7,244	
Football	64,709		
Soccer		14,487	
Softball		7,726	
Swimming and Diving		10,624	
Track and Field, X- Country	46,359	39,115	
Volleyball		9,175	
Wrestling	16,419		
Others			
Subtotal All Teams	164,187	88,371	0
Revenue Not Related to Specific Teams			
Total Revenue	164,187	88,371	0

Reporting Institution: Northern State University

15 Royalties, Licensing, Advertisement and Sponsorships \$385,148 Input revenues from:

- Sponsorships.
- Licensing Agreements.
- Advertisement.
- Royalties.
- In-kind products and services as part of sponsorship agreement.

An allocation may be necessary to distinguish revenues generated by athletics versus the university if payments are combined.

Revenues by Source	Men's Teams Only Royalties, Licensing, Advertisement and Sponsorships	Women's Teams Only Royalties, Licensing, Advertisement and Sponsorships	Not Allocated by Gender Royalties, Licensing, Advertisement and Sponsorships
Baseball	43,449		
Basketball	12,519	11,046	
Football	98,680		
Soccer		22,093	
Softball		11,783	
Swimming and Diving		16,201	
Track and Field, X- Country	70,697	59,650	
Volleyball		13,992	
Wrestling	25,038		
Others			
Subtotal All Teams	250,383	134,765	0
Revenue Not Related to Specific Teams			
Total Revenue	250,383	134,765	0

Reporting Institution: Northern State University

16 Sports Camp Revenues \$251,820 Input amounts received by the athletics department for sports camps and clinics.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Sports Camp Revenues	Sports Camp Revenues	Sports Camp Revenues
Baseball	11,646		
Basketball	21,215	7,825	
Football	21,123		
Soccer		2,774	
Softball		765	
Swimming and Diving		30,457	
Track and Field, X-Country	4,547	3,814	
Volleyball		41,456	
Wrestling	106,198		
Others			
Subtotal All Teams	164,729	87,091	0
Revenue Not Related to Specific Teams			
Total Revenue	164,729	87,091	0

Reporting Institution: Northern State University

17 Athletics Restricted Endowment and Investments Income \$374,570 Please report spending policy distributions from athletics restricted endowments and investment income used for athletics operations in the reporting year.

This category includes only restricted investment and endowment income **used** for the operations of intercollegiate athletics; institutional allocations of income from unrestricted endowments qualify as ""Direct Institutional Support"" and should be reported in Category 4.

Note: Please make sure amounts reported are only up to the amount of expenses covered by the endowment for the reporting year.

Revenues by Source	Men's Teams Only Athletics Restricted Endowment and Investments Income	Women's Teams Only Athletics Restricted Endowment and Investments Income	Not Allocated by Gender Athletics Restricted Endowment and Investments Income
Baseball	42,255		
Basketball	12,175	10,743	
Football	95,970		
Soccer		21,486	
Softball		11,459	
Swimming and Diving		15,756	
Track and Field, X- Country	68,755	58,012	
Volleyball		13,608	
Wrestling	24,351		
Others			
Subtotal All Teams	243,506	131,064	0
Revenue Not Related to Specific Teams			
Total Revenue	243,506	131,064	0

Reporting Institution: Northern State University

18 Other Operating Revenue \$52,596 Input any operating revenues received by athletics in the report year which cannot be classified into one of the stated categories.

If the figure is greater than 10% of total revenues, please report the top three activities included in this category in the comments section.

Revenues by Source	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Other Operating Revenue	Other Operating Revenue	Other Operating Revenue
Baseball	9,883		
Basketball	0	0	
Football	0		
Soccer		0	
Softball		7,713	
Swimming and Diving		0	
Track and Field, X-Country	0	0	
Volleyball		0	
Wrestling	0		
Others			
Subtotal All Teams	9,883	7,713	0
Revenue Not Related to Specific Teams	0	0	35,000
Total Revenue	9,883	7,713	35,000

Reporting Institution: Northern State University

19 Football Bowl Revenues \$0 Input all amounts received related to participation in a post-season football bowl game, including (Football Only):

- Expense reimbursements.
- Ticket sales.

Revenues by Source	Men's Teams Only Football Bowl Revenues	Women's Teams Only Football Bowl Revenues	Not Allocated by Gender Football Bowl Revenues
Baseball			
Basketball			
Football	0		
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Revenue Not Related to Specific Teams			
Total Revenue	0	0	0

Reporting Institution: Northern State University

Total Operating Revenues \$7,566,508 Total of Categories 1-19.

Revenues by Source	Men's Teams Only Total Operating Revenues	Women's Teams Only Total Operating Revenues	Not Allocated by Gender Total Operating Revenues
Baseball	679,377		
Basketball	462,904	424,762	
Football	1,628,391		
Soccer		413,250	
Softball		268,468	
Swimming and Diving		294,615	
Track and Field, X-Country	771,184	622,020	
Volleyball		410,179	
Wrestling	567,749		
Others			
Subtotal All Teams	4,109,605	2,433,294	0
Revenue Not Related to Specific Teams	123,002	73,176	827,431
Total Revenue	4,232,607	2,506,470	827,431

Reporting Institution: Northern State University

20 Athletic Student Aid *Total Dollar Amount* \$1,807,113 Input the total dollar 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).
- Other expenses related to attendance.

Note: Division I Grants-in-aid equivalencies are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). Other expenses related to attendance (also known as cost of attendance) should not be included in the grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.

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).

Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.

Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.

Total Equivalencies Awarded 86.76
Total Students Receiving Aid 345

Male Athlete Scholarships

Reporting Institution: Northern State University

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Baseball	3.33		3.33	31	93,724
Basketball	9.67		9.67	14	191,202
Football	34.2		34.2	123	700,458
Track and Field, X-Country	2.78		2.78	20	61,333
Wrestling	6.52		6.52	30	126,706
Expenses Not Related to Specific Teams					
Totals	56.5	0	56.5	218	1,173,423

Female Athlete Scholarships

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Basketball	8.35	0	8.35	15	162,175
Soccer	5.48	0	5.48	28	119,418
Softball	3.32	0	3.32	14	71,408
Swimming and Diving	2.07	0	2.07	21	53,424
Track and Field, X-Country	3.51	0	3.51	31	75,719
Volleyball	7.53	0	7.53	18	151,546
Expenses Not Related to Specific Teams	0	0		0	
Totals	30.26	0	30.26	127	633,690

Not Allocated by Gender Scholarships

Reporting Institution: Northern State University

Sport	Athletic Aid Equivalency (A)	Exhausted Eligibility or Medical Equivalency (B)	Total Equivalencies Awarded in 2021-2022 (A+B)	Number of Students Receiving Athletic Aid	Total Dollar Amount
Expenses Not Related to Specific Teams					
Totals	0	0	0	0	0

Reporting Institution: Northern State University

21 Guarantees \$18,000 Input amounts paid to visiting participating institutions, including per diems and/or travel and meal expenses. This includes payments made due to game cancellations.

Expenses by Object of Expenditure	Men's Teams Only Guarantees	Women's Teams Only Guarantees	Not Allocated by Gender Guarantees
Baseball			
Basketball	11,500	6,500	
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	11,500	6,500	0
Expenses Not Related to Specific Teams			
Total Expenses	11,500	6,500	0

Reporting Institution: Northern State University

22 Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities \$1,826,644 Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

23 Coaching Salaries, Benefits and Bonuses paid by a Third Party \$0 Input compensation, bonuses and benefits paid to all coaches by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as any non-taxable benefits, including:

- Car stipend.
- Country club membership.
- Allowances for clothing, housing, entertainment.
- Speaking fees.
- Camps compensation.
- Media income.
- Shoe and apparel income.

Expense Category 23 and 25 should equal Category 10.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Men's Teams Coaching Expenses

Sport	Men's Teams Head Coaches				Men's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Baseball	1	1	74,356	0	2	1.22	53,061	0
Basketball	1	1	138,057	0	2	1.5	91,927	0

Reporting Institution: Northern State University

Sport	Men's Teams Head Coaches				Men's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Football	1	1	137,622	0	9	6.16	349,258	0
Track and Field, X-Country	2	1	34,910	0	5	1.22	42,182	0
Wrestling	1	1	93,678	0	1	1	81,815	0
Subtotal All Teams	6	5	478,623	0	19	11.10	618,243	0
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			478,623	0			618,243	0

Women's Teams Coaching Expenses

Sport	Women's Teams Head Coaches				Women's Teams Assistant Coaches			
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Basketball	1	1	107,812	0	2	1.5	89,181	0
Soccer	1	1	70,751	0	1	1	48,724	0
Softball	1	1	63,040	0	0	0	0	0
Swimming and Diving	1	1	59,879	0	1	0.22	23,471	0
Track and Field, X-Country	2	1	34,910	0	5	1.22	47,623	0
Volleyball	1	1	122,524	0	1	1	61,863	0
Subtotal All Teams	7	6	458,916	0	10	4.94	270,862	0

Reporting Institution: Northern State University

Sport	Women's Teams Head Coaches			Women's Teams Assistant Coaches				
	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party	Number of Positions	FTE	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	Coaching Salaries, Benefits and Bonuses paid by a Third Party
Expenses Not Related to Specific Teams			0	0			0	0
Total Expenses			458,916	0			270,862	0

Reporting Institution: Northern State University

24	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$786,327	Input compensation, bonuses and benefits paid to all administrative and support staff reportable on the university or related entities (e.g. foundations or booster clubs) W-2 and 1099 forms, as well as any non-taxable benefits, inclusive of: <ul style="list-style-type: none"> • Gross wages and bonuses. • Benefits including allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions and earned deferred compensation, including those funded by the state. <p style="margin-top: 20px;">Staff members responsible for the gender-specific athletics department, but not a specific sport (i.e., director of men's athletics), will have their compensation figures reported as Expenses Not Related to Specific Teams fields. Athletics department staff members who assist both men's and women's teams (sports information director, academic advisor) will be reported as Not Allocated by Gender column.</p>
25	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	\$193,339	Input compensation, bonuses and benefits paid to administrative and support staff by a third party and contractually guaranteed by the institution, but not included on the institutions W-2, as well as non-taxable benefits, including: <ul style="list-style-type: none"> • Car stipend. • Country club membership. • Allowances for clothing, housing, entertainment. • Speaking fees. • Camps compensation. • Media income. • Shoe and apparel income.

Expense Category 23 and 25 should equal Category 10.

	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
Expenses by Object of Expenditure	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities
Baseball	21,811		
Basketball	6,284		5,545

Reporting Institution: Northern State University

Expenses by Object of Expenditure	Men's Teams Only		Women's Teams Only		Not Allocated by Gender	
	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	Support Staff/ Administrative Compensation, Benefits and Bonuses paid by Third Party
Football		49,536				
Soccer				11,090		
Softball				5,915		
Swimming and Diving				8,133		
Track and Field, X-Country		35,489		29,943		
Volleyball				7,024		
Wrestling		12,569				
Others						
Subtotal All Teams	0	125,689	0	67,650	0	0
Expenses Not Related to Specific Teams					786,327	
Total Expenses	0	125,689	0	67,650	786,327	0

Reporting Institution: Northern State University

26 Severance Payments \$0 Input severance payments and applicable benefits recognized for past coaching and administrative personnel.

Expenses by Object of Expenditure	Men's Teams Only Severance Payments	Women's Teams Only Severance Payments	Not Allocated by Gender Severance Payments
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Reporting Institution: Northern State University

27 Recruiting \$173,912 Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Recruiting	Recruiting	Recruiting
Baseball	4,294		
Basketball	18,921	10,438	
Football	49,865		
Soccer		9,235	
Softball		3,158	
Swimming and Diving		3,098	
Track and Field, X-Country	1,924	1,399	
Volleyball		12,000	
Wrestling	9,665		
Others			
Subtotal All Teams	84,669	39,328	0
Expenses Not Related to Specific Teams			49,915
Total Expenses	84,669	39,328	49,915

Reporting Institution: Northern State University

28 Team \$696,085 Input air and ground travel, lodging, meals and incidentals (including housing costs
 Trave incurred during school break period) for competition related to preseason, regular season
 1 and non-football bowl postseason. Amounts incurred for food and lodging for housing the
 team before a home game also should be included. Use of the institution's own vehicles or
 airplanes as well as in-kind value of donor-provided transportation.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Team Travel	Team Travel	Team Travel
Baseball	114,499		
Basketball	84,178	63,696	
Football	85,470		
Soccer		47,421	
Softball		74,756	
Swimming and Diving		32,531	
Track and Field, X-Country	45,612	44,165	
Volleyball		50,895	
Wrestling	46,250		
Others			
Subtotal All Teams	376,009	313,464	0
Expenses Not Related to Specific Teams			6,612
Total Expenses	376,009	313,464	6,612

Reporting Institution: Northern State University

29 Sports Equipment, Uniforms and Supplies \$511,955 Input items that are provided to the teams only. Equipment amounts are those expended from current or operating funds. Include value of in-kind equipment provided.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Sports Equipment, Uniforms and Supplies	Women's Teams Only Sports Equipment, Uniforms and Supplies	Not Allocated by Gender Sports Equipment, Uniforms and Supplies
Baseball	39,776		
Basketball	26,906	23,538	
Football	161,974		
Soccer		30,298	
Softball		19,368	
Swimming and Diving		24,107	
Track and Field, X-Country	29,003	29,003	
Volleyball		9,585	
Wrestling	54,674		
Others			
Subtotal All Teams	312,333	135,899	0
Expenses Not Related to Specific Teams	145	0	63,578
Total Expenses	312,478	135,899	63,578

Reporting Institution: Northern State University

30 Game Expense s \$313,898 Input game-day expenses other than travel which are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, etc. Input any payments back to the NCAA for hosting a tournament.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Women's Teams Only Not Allocated by Gender		
	Game Expenses	Game Expenses	Game Expenses
Baseball	34,254		
Basketball	29,369	20,215	
Football	48,270		
Soccer		13,532	
Softball		10,032	
Swimming and Diving		5,003	
Track and Field, X-Country	8,490	10,892	
Volleyball		15,071	
Wrestling	7,180		
Others			
Subtotal All Teams	127,563	74,745	0
Expenses Not Related to Specific Teams			111,590
Total Expenses	127,563	74,745	111,590

Reporting Institution: Northern State University

31 Fund Raising, Marketing and Promotion \$223,210 Input costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such.

Expenses by Object of Expenditure	Men's Teams Only Fund Raising, Marketing and Promotion	Women's Teams Only Fund Raising, Marketing and Promotion	Not Allocated by Gender Fund Raising, Marketing and Promotion
Baseball	25,180		
Basketball	7,255	6,402	
Football	57,190		
Soccer		12,804	
Softball		6,828	
Swimming and Diving		9,389	
Track and Field, X-Country	40,972	34,570	
Volleyball		8,109	
Wrestling	14,511		
Others			
Subtotal All Teams	145,108	78,102	0
Expenses Not Related to Specific Teams			
Total Expenses	145,108	78,102	0

Reporting Institution: Northern State University

32 Sports Camp Expenses \$100,892 Input all expenses paid by the athletics department, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics. Athletics personnel salaries and benefits should be reported in Categories 22-25.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Sports Camp Expenses	Sports Camp Expenses	Sports Camp Expenses
Baseball	0		
Basketball	3,693	4,966	
Football	5,260		
Soccer		0	
Softball		0	
Swimming and Diving		200	
Track and Field, X-Country	3,143	3,143	
Volleyball		7,769	
Wrestling	55,943		
Others			
Subtotal All Teams	68,039	16,078	0
Expenses Not Related to Specific Teams			16,775
Total Expenses	68,039	16,078	16,775

Reporting Institution: Northern State University

33 Spirit Groups \$0 Include support for spirit groups including bands, cheerleaders, mascots, dancers, etc.

Note: Expenses related to post-season football bowls should be included in Category 41.

Expenses by Object of Expenditure	Men's Teams Only Spirit Groups	Women's Teams Only Spirit Groups	Not Allocated by Gender Spirit Groups
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Reporting Institution: Northern State University

34 Athletic Facilities Debt Service, Leases and Rental Fee \$6,933 Input debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year regardless of entity paying (athletics, institution or other).

Do not report depreciation.

Note: If the institution is paying for all debt service, leases, or rental fees for athletic facilities but not charging to athletics, this category should equal Category 6A. If athletics or other entities are paying these expenses or the institution is charging directly to athletics, this category will not equal Category 6A.

Expenses by Object of Expenditure	Men's Teams Only Athletic Facilities Debt Service, Leases and Rental Fee	Women's Teams Only Athletic Facilities Debt Service, Leases and Rental Fee	Not Allocated by Gender Athletic Facilities Debt Service, Leases and Rental Fee
Baseball	1,540		
Basketball			
Football			
Soccer		2,980	
Softball			
Swimming and Diving		1,463	
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	1,540	4,443	0
Expenses Not Related to Specific Teams			950
Total Expenses	1,540	4,443	950

Reporting Institution: Northern State University

35 Direct Overhead and Administrative Expenses

\$0 Input overhead and administrative expenses paid by or charged directly to athletics including:

- Administrative/Overhead fees charged by the institution to athletics.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.
- Equipment Repair.
- Telephone.
- Other Administrative Expenses.

Expenses by Object of Expenditure	Men's Teams Only Direct Overhead and Administrative Expenses	Women's Teams Only Direct Overhead and Administrative Expenses	Not Allocated by Gender Direct Overhead and Administrative Expenses
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Reporting Institution: Northern State University

36 Indirect Institutional Support \$589,353 Input overhead and administrative expenses NOT paid by or charged directly to athletics including:

- Administrative/Overhead fees not charged by the institution to athletics.
- Facilities maintenance.
- Security.
- Risk Management.
- Utilities.
- Equipment Repair.
- Telephone.
- Other Administrative Expenses.

Do not report depreciation.

Note: This category should equal Category 6.

Expenses by Object of Expenditure	Men's Teams Only Indirect Institutional Support	Women's Teams Only Indirect Institutional Support	Not Allocated by Gender Indirect Institutional Support
Baseball	57,379		
Basketball	16,533	14,588	
Football	208,442		
Soccer		29,176	
Softball		18,158	
Swimming and Diving		21,395	
Track and Field, X-Country	93,363	78,775	
Volleyball		18,478	
Wrestling	33,066		
Others			
Subtotal All Teams	408,783	180,570	0
Expenses Not Related to Specific Teams			
Total Expenses	408,783	180,570	0

Reporting Institution: Northern State University

37 Medical Expenses and Insurance \$0 Input medical expenses and medical insurance premiums for student-athletes.

Expenses by Object of Expenditure	Men's Teams Only Medical Expenses and Insurance	Women's Teams Only Medical Expenses and Insurance	Not Allocated by Gender Medical Expenses and Insurance
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Reporting Institution: Northern State University

38 Memberships and Dues \$41,094 Input memberships, conference and association dues.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Memberships and Dues	Memberships and Dues	Memberships and Dues
Baseball			
Basketball		1,716	
Football			
Soccer		520	
Softball		0	
Swimming and Diving		725	
Track and Field, X-Country	525	525	
Volleyball		190	
Wrestling	1,099		
Others			
Subtotal All Teams	1,624	3,676	0
Expenses Not Related to Specific Teams			35,794
Total Expenses	1,624	3,676	35,794

Reporting Institution: Northern State University

39 Student-Athlete Meals (non-travel) \$61,131 Include meal allowance and food/snacks provided to student-athletes.

Note: Meals provided during team travel should be reported in Category 28.

Expenses by Object of Expenditure	Men's Teams Only Student-Athlete Meals (non-travel)	Women's Teams Only Student-Athlete Meals (non-travel)	Not Allocated by Gender Student-Athlete Meals (non-travel)
Baseball	541		
Basketball		4,875	
Football	33,804		
Soccer		2,582	
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball		2,738	
Wrestling	3,500		
Others			
Subtotal All Teams	37,845	10,195	0
Expenses Not Related to Specific Teams			13,091
Total Expenses	37,845	10,195	13,091

Reporting Institution: Northern State University

40 Other Operating Expenses \$75,413 Input any operating expenses paid by athletics in the report year which cannot be classified into one of the stated categories, including:

- Non-team travel (conferences, etc.).
- Team banquets and awards.

If the figure is greater than 10% of total expenses, please report the top three activities included in this category in the comments section.

Expenses by Object of Expenditure	Men's Teams Only Other Operating Expenses	Women's Teams Only Other Operating Expenses	Not Allocated by Gender Other Operating Expenses
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			75,413
Total Expenses	0	0	75,413

Reporting Institution: Northern State University

41 Football Bowl Expenses \$0 Input all expenditures related to participation in a post-season football bowl game, including:

- Team travel, lodging and meal expenses.
- Bonuses related to football bowl participation.
- Spirit groups.
- Uniforms.

Note: All post-season football bowl related coaching compensation/bonuses should be reported in Category 41A, Bowl Expenses – Coaching Compensation/Bonuses.

Expenses by Object of Expenditure	Men's Teams Only	Women's Teams Only	Not Allocated by Gender
	Football Bowl Expenses	Football Bowl Expenses	Football Bowl Expenses
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Reporting Institution: Northern State University

41A Football Bowl Expenses - Coaching Compensation/Bonuses \$0 Input all coaching bonuses related to participation in a post-season football bowl game (Football only).

Note: All other post-season football bowl related expenses should be reported in Category 41, Football Bowl Expenses.

Expenses by Object of Expenditure	Men's Teams Only Football Bowl Expenses - Coaching Compensation/ Bonuses	Women's Teams Only Football Bowl Expenses - Coaching Compensation/ Bonuses	Not Allocated by Gender Football Bowl Expenses - Coaching Compensation/ Bonuses
Baseball			
Basketball			
Football			
Soccer			
Softball			
Swimming and Diving			
Track and Field, X-Country			
Volleyball			
Wrestling			
Others			
Subtotal All Teams	0	0	0
Expenses Not Related to Specific Teams			
Total Expenses	0	0	0

Total Operating Expenses \$7,425,299 Total of Categories 20-41A.

Expenses by Object of Expenditure	Men's Teams Only Total Operating Expenses	Women's Teams Only Total Operating Expenses	Not Allocated by Gender Total Operating Expenses
Baseball	520,415		
Basketball	625,825	521,647	
Football	1,887,149		
Soccer		398,531	
Softball		272,663	
Swimming and Diving		242,818	
Track and Field, X-Country	396,946	390,667	
Volleyball		467,792	
Wrestling	540,656		
Others			
Subtotal All Teams	3,970,991	2,294,118	0
Expenses Not Related to Specific Teams	145	0	1,160,045
Total Expenses	3,971,136	2,294,118	1,160,045

Athletics Participation

Table 523 Table 1 - - - Athletics Participation. A participant is a student-athlete who, as of the day of a varsity team's first scheduled contest in the traditional season: (a) is listed as a team member; (b) practices with the varsity team and receives coaching from one or more varsity coaches; or (c) receives athletically-related student aid.

Any student who satisfies one or more of the criteria above is a participant, including a student on a team the institution designates or defines as junior varsity, freshman, or novice, or a student who does not play in a scheduled contest, whether for medical reasons or to preserve eligibility (i.e., a redshirt).

Student-athletes who participate in more than one sport should be counted in each sport. The Coed Teams column is marked based on the content of the sports sponsored table (Mixed Sports) in the School Info page. **Male practice players are NOT to be included as participants in this table.**

If the sport was cancelled due to COVID-19, please enter the participant figures for those who received athletics aid, practiced with the varsity team or received coaching from one or more varsity coaches, or were listed on the team's roster or eligibility list as of the first scheduled practice. For those teams whose seasons were cancelled entirely due to COVID-19, please enter the figures for those who received athletics aid or were enrolled at your institution and intended to participate in the sport.

Sport	Number of Participants		Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team		
	Coed Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Baseball		59		3		0	
Basketball		17	15	0	0	0	0
Cross Country		9	11	9	11		
Football		134		8		3	
Soccer			30		0		0
Softball			16		0		0
Swimming and Diving			22		0		0
Track, Indoor		44	36	42	33	13	11
Track, Outdoor		43	34	42	33	13	11
Volleyball			19		0		0
Wrestling		34		0		0	
Others							
Total Participants		340	183	104	77	29	22

Reporting Institution: Northern State University

Sport	Number of Participants			Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
	Coed Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Participant Proportion		65.0%	35.0%				
Unduplicated Count of Participants		283	141				

Reporting Institution: Northern State University

Head Coaching Assignments - Men's Teams

Table 2A 5 Table 2A - - - Head Coaches Assignments Men's Teams

Sport	Head Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	1	0	1	0	0	0	0	0
Basketball	1	0	1	0	0	0	0	0
Football	1	0	1	0	0	0	0	0
Track and Field, X-Country	0	0	0	0	1	0	1	0
Wrestling	1	0	1	0	0	0	0	0
Others								
Coaching Position Totals	4	0	4	0	1	0	1	0

Reporting Institution: Northern State University

Head Coaching Assignments - Women's Teams

Table 2B

6 Table 2B - - - Head Coaches Assignments Women's Teams

Sport	Head Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	0	0	0	0	1	0	1	0
Soccer	1	0	1	0	0	0	0	0
Softball	0	0	0	0	1	0	1	0
Swimming and Diving	1	0	1	0	0	0	0	0
Track and Field, X-Country	0	0	0	0	1	0	1	0
Volleyball	1	0	1	0	0	0	0	0
Others								
Coaching Position Totals	3	0	3	0	3	0	3	0

Reporting Institution: Northern State University

Assistant Coaching Assignments - Men's Teams

Table 3A

17 Table 3A - - - Assistant Coaches Assignments Men's Teams

Sport	Assistant Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	0	2	0	2	0	0	0	0
Basketball	1	1	1	1	0	0	0	0
Football	5	3	5	3	0	0	0	0
Track and Field, X-Country	0	3	0	4	0	0	0	1
Wrestling	1	1	1	1	0	0	0	0
Others								
Coaching Position Totals	7	10	7	11	0	0	0	1

Reporting Institution: Northern State University

Assistant Coaching Assignments - Women's Teams

Table 3B

9 Table 3B - - - Assistant Coaches Assignments Women's Teams

Sport	Assistant Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	1	1	1	1	0	0	0	0
Soccer	0	0	0	0	1	0	1	0
Softball	0	0	0	0	0	1	0	1
Swimming and Diving	0	1	0	1	0	0	0	0
Track and Field, X-Country	0	3	0	4	0	0	0	1
Volleyball	0	0	0	0	1	0	1	0
Others								
Coaching Position Totals	1	5	1	6	2	1	2	2

Other Reporting Items

AUP Data Categories:

- 50 - Excess Transfers to Institution:** \$0
- 51 - Conference Realignment Expenses:** \$0
- 52 - Total Athletics Related Debt:** \$0
- 53 - Total Institutional Debt:** \$14,094,945
- 54 - Athletics Dedicated Endowments:** \$7,773,652
- 55 - Institutional Endowments:** \$30,938,804
- 56 - Athletics Related Capital Expenditures:** \$5,613,458

Other Data Categories:

- Institutional Expenses:** \$49,881,157
- Athletically-Related Facilities Annual Debt Service:** \$0
- Institution's Annual Debt Service:** \$1,367,091
- Institution's Education and General Expenses:** \$44,167,743
- Average Cost of Full Grant-in-Aid - In-State:** \$16,453
- Average Cost of Full Grant-in-Aid - Out-of-State:** \$19,555
- Average Cost of Attendance - In-State:** \$23,795
- Average Cost of Attendance - Out-of-State:** \$26,897
- Expenses Dedicated to Compliance:** \$81,454
- Name of Compliance Software Used:** NCAA Compliance Assistant
- Compliance FTEs:** 1

Reporting Institution: Northern State University

Pell Grants

Men's Team Sports

Sport	Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Baseball	7	10	-3	39,362
Basketball	2	1	1	9,317
Football	34	31	3	160,380
Track and Field, X-Country	11	9	2	61,674
Wrestling	8	6	2	41,206
Men's Total	62	57	5	311,939

Women's Team Sports

Sport	Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Basketball	3	3	0	19,320
Soccer	2	2	0	5,823
Softball	3	3	0	13,885
Swimming and Diving	2	3	-1	11,440
Track and Field, X-Country	6	5	1	24,573
Volleyball	0	1	-1	0
Women's Total	16	17	-1	75,041

Mixed Team Sports

Sport	Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Mixed Total	0		0	0

	Pell Grants	Prior Year Pell Grants	Variance Totals	Total Dollar Amount for SAs on Pell Grants
Total	78	74	4	\$386,980

Reporting Institution: Northern State University

Comments

Comments: The revenues and expense exceed the FY21 report. This is due to the increase in activity in Fy22. Namly due to the fall sports not being performed in FY21.

Miscellaneous Information

Note: These values are calculated from data entered earlier in the system.

- Athletically Related Student Aid Input the total dollar 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).
 - Other expenses related to attendance.

Note: Division I Grants-in-aid equivalencies are calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount). Other expenses related to attendance (also known as cost of attendance) should not be included in the grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.

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).

Note: Pell grants are provided by the government, not the institution or athletics department, and therefore should be excluded from reporting in this category.

Note: This information can be managed within the NCAA's Compliance Assistance (CA) software. The equivalencies entered into compliance assistance will automatically populate to the athletic student aid section within the NCAA Financial Reporting System when the CA import feature is selected.

Men's Teams	\$1,173,423
Women's Teams	\$633,690
Total Amount	\$1,807,113

- Recruiting Expenditures Input transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.

Men's Teams	\$84,669
Women's Teams	\$39,328

Total Amount	\$123,997
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Head Coaches Salaries

Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$95,725	5	\$79,771	6
Women's Teams	\$76,486	6	\$65,559	7

Assistant Coaches Salaries

Input compensation, bonuses and benefits paid to all coaches reportable on the university or related entities W-2 and 1099 forms, as well as non-taxable benefits (1098T), inclusive of:

- Gross wages and bonuses.
- Taxable and non-taxable benefits include: allowances, speaking fees, retirement, stipends, memberships, media income, tuition reimbursement/exemptions (for self or a dependent) and earned deferred compensation, including those funded by the state.

Place any severance payments in Category 26.

Note: Bonuses related to participation in a post-season football bowl game should be included in Category 41A.

Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$55,698	11.1	\$32,539	19
Women's Teams	\$54,830	4.94	\$27,086	10

Reporting Institution: Northern State University

**Statement of Revenues and Expenses
For the fiscal year ended 2022**

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<i>Revenues</i>							
1	Ticket Sales	\$0	\$19,381	\$19,713	\$21,555	\$0	\$60,649
2	Direct State or Other Government Support	\$0	\$0	\$0	\$0	\$0	\$0
3	Student Fees	\$29,500	\$11,398	\$12,500	\$300,056	\$34,982	\$388,436
4	Direct Institutional Support	\$587,999	\$283,479	\$257,603	\$1,060,497	\$813,118	\$3,002,696
5	Less - Transfers to Institution	\$0	\$0	\$0	\$0	\$0	\$0
6	Indirect Institutional Support	\$208,442	\$16,533	\$14,588	\$349,790	\$0	\$589,353
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$0	\$0	\$0	\$0	\$0	\$0
7	Guarantees	\$0	\$0	\$0	\$500	\$0	\$500
8	Contributions	\$470,182	\$70,661	\$77,430	\$1,217,829	\$13,214	\$1,849,316
9	In-Kind	\$2,250	\$1,050	\$525	\$6,375	\$99,895	\$110,095
10	Compensation and Benefits provided by a third party	\$49,536	\$6,284	\$5,545	\$131,974	\$0	\$193,339
11	Media Rights	\$0	\$0	\$0	\$0	\$7,500	\$7,500
12	NCAA Distributions	\$0	\$0	\$0	\$18,632	\$16,432	\$35,064
13	Conference Distributions (Non Media and Non Football Bowl)	\$0	\$0	\$0	\$9,400	\$3,468	\$12,868
13A	Conference Distributions of Football Bowl Generated Revenue	\$0	\$0	\$0	\$0	\$0	\$0
14	Program, Novelty, Parking and Concession Sales	\$64,709	\$8,209	\$7,244	\$172,396	\$0	\$252,558
15	Royalties, Licensing, Advertisement and Sponsorships	\$98,680	\$12,519	\$11,046	\$262,903	\$0	\$385,148
16	Sports Camp Revenues	\$21,123	\$21,215	\$7,825	\$201,657	\$0	\$251,820
17	Athletics Restricted Endowment and Investments Income	\$95,970	\$12,175	\$10,743	\$255,682	\$0	\$374,570
18	Other Operating Revenue	\$0	\$0	\$0	\$17,596	\$35,000	\$52,596
19	Football Bowl Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$1,628,391	\$462,904	\$424,762	\$4,026,842	\$1,023,609	\$7,566,508

Expenses

Reporting Institution: Northern State University

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
20	Athletic Student Aid	\$700,458	\$191,202	\$162,175	\$753,278	\$0	\$1,807,113
21	Guarantees	\$0	\$11,500	\$6,500	\$0	\$0	\$18,000
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$486,880	\$229,984	\$196,993	\$912,787	\$0	\$1,826,644
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$0	\$0	\$0	\$0	\$0	\$0
24	Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$0	\$0	\$0	\$0	\$786,327	\$786,327
25	Support Staff/Administrative Compensation, Benefits and Bonuses paid by Third Party	\$49,536	\$6,284	\$5,545	\$131,974	\$0	\$193,339
26	Severance Payments	\$0	\$0	\$0	\$0	\$0	\$0
27	Recruiting	\$49,865	\$18,921	\$10,438	\$44,773	\$49,915	\$173,912
28	Team Travel	\$85,470	\$84,178	\$63,696	\$456,129	\$6,612	\$696,085
29	Sports Equipment, Uniforms and Supplies	\$161,974	\$26,906	\$23,538	\$235,814	\$63,723	\$511,955
30	Game Expenses	\$48,270	\$29,369	\$20,215	\$104,454	\$111,590	\$313,898
31	Fund Raising, Marketing and Promotion	\$57,190	\$7,255	\$6,402	\$152,363	\$0	\$223,210
32	Sports Camp Expenses	\$5,260	\$3,693	\$4,966	\$70,198	\$16,775	\$100,892
33	Spirit Groups	\$0	\$0	\$0	\$0	\$0	\$0
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	\$0	\$0	\$5,983	\$950	\$6,933
35	Direct Overhead and Administrative Expenses	\$0	\$0	\$0	\$0	\$0	\$0
36	Indirect Institutional Support	\$208,442	\$16,533	\$14,588	\$349,790	\$0	\$589,353
37	Medical Expenses and Insurance	\$0	\$0	\$0	\$0	\$0	\$0
38	Memberships and Dues	\$0	\$0	\$1,716	\$3,584	\$35,794	\$41,094
39	Student-Athlete Meals (non-travel)	\$33,804	\$0	\$4,875	\$9,361	\$13,091	\$61,131
40	Other Operating Expenses	\$0	\$0	\$0	\$0	\$75,413	\$75,413
41	Football Bowl Expenses	\$0	\$0	\$0	\$0	\$0	\$0

Reporting Institution: Northern State University

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
41A	Football Bowl Expenses - Coaching Compensation/ Bonuses	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$1,887,149	\$625,825	\$521,647	\$3,230,488	\$1,160,190	\$7,425,299
	Excess (Deficiencies) of Revenues Over (Under) Expenses	-\$258,758	-\$162,921	-\$96,885	\$796,354	-\$136,581	\$141,209