

**The University of Akron
National Collegiate Athletics Association**

**Agreed-upon Procedures Report
Related to NCAA Bylaw 6.2.3
June 30, 2010**

The University of Akron National Collegiate Athletics Association

Intercollegiate Athletics Program Statement of Revenue and Expenditures Year Ended June 30, 2010

	Men's Football	Men's Basketball	Women's Basketball	Other Sports	Non-program Specific	Total
Operating Revenue						
Ticket Sales	\$ 1,109,005	\$ 305,304	\$ 10,541	\$ 48,361	\$ 60,306	\$ 1,533,517
Student Fees	-	-	-	-	16,355,704	16,355,704
Guarantees	750,000	75,000	-	24,500	-	849,500
Contributions	380,857	59,291	24,333	99,142	705,667	1,269,290
Direct State or Other Governmental Support	-	-	-	176	15,665	15,841
NCAA/Conference Distributions Including All Tournament Revenue	-	-	-	-	1,008,452	1,008,452
Program Sales, Concessions, Novelty Sales, and Parking	-	-	-	-	37,142	37,142
Royalties, Advertisements, and Sponsorships	-	-	-	-	493,943	493,943
Sports Camp Revenue	-	-	-	-	506,566	506,566
Endowment and Investment Income	26,719	-	1,559	30,995	113,407	172,680
Spirit Groups	-	-	-	-	16,674	16,674
Other	1,809	22,709	116	93,048	812,814	930,496
Total Operating Revenue	2,268,390	462,304	36,549	296,222	20,126,340	23,189,805
Operating Expenditures						
Athletic Student Aid	2,153,265	387,113	342,115	2,736,337	221,365	5,840,195
Guarantees	425,000	221,611	6,000	13,300	131,500	797,411
Coaching Salaries, etc. (by Institution)	1,602,733	760,399	400,879	2,025,512	-	4,789,523
Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities	223,707	169,861	65,106	88,271	3,559,218	4,106,163
Recruiting	192,271	91,036	89,578	196,735	99,427	669,047
Team Travel	297,791	144,621	75,970	725,277	49,419	1,293,078
Equipment, Uniforms, and Supplies	297,164	70,572	48,503	377,631	418,329	1,212,199
Game Expenses	-	-	-	-	592,863	592,863
Fundraising, Marketing, and Promotion	4,650	5,085	3,869	8,072	361,645	383,321
Sports Camp Expenses	-	-	-	-	231,047	231,047
Direct Facilities, Maintenance, and Rental	19,543	34,102	7,657	50,414	519,208	630,924
Spirit Groups	-	-	-	-	84,851	84,851
Medical Expenses and Medical Insurance	295	1,484	1,719	1,376	248,787	253,661
Memberships and Dues	1,825	-	657	8,901	126,345	137,728
Other Operating Expenses	338,602	123,106	116,992	218,466	1,856,546	2,653,712
Total Operating Expenditures	5,556,846	2,008,990	1,159,045	6,450,292	8,500,550	23,675,723
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ (3,288,456)	\$ (1,546,686)	\$ (1,122,496)	\$ (6,154,070)	\$ 11,625,790	\$ (485,918)

See Notes to Intercollegiate Athletics Program Statement of Revenue and Expenditures.