

THE FINANCIAL STATE OF HAWAI'I ATHLETICS: VERSION 2.0 – REVISING THE GAME PLAN



Hawai'i Athletics Is Hawai'i

We work hard, we have pride in what we do, and we are one family. When times are tough, we come together and face the obstacles head on. In recent years, the ability to maintain and grow our Division I programs has become challenging. We at the crossroads of being one of the 'haves' versus the 'have nots.'

Today, more than ever, we need your kokua.

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EXECUTIVE SUMMARY

INTRODUCTION

When a University of Hawai‘i student-athlete steps onto the field or court, we think about how well they will play, and whether they will win today. We don’t often think about what it took for them to get to this point. Behind every Division I-A level student-athlete’s success is countless hours of conditioning, training, traveling, competing, going to class and doing academic work with personal drive and determination. Our program desires to give them the tools they need to succeed, success in life first, and then in competition.

Our goal is to provide our student-athletes with the best educational support, facilities, equipment and nutrition to help them the best that they can be. Our student-athletes work hard every day to make us proud, to make Hawai‘i proud. Our men’s and women’s sport teams are Hawai‘i’s teams.

The University of Hawai‘i at Mānoa Athletics Department (UHMAD) is well known to be uniquely challenged among Division I FBS athletic programs being 2,500 miles away from its nearest Division I competitor with substantial team travel, mandated travel subsidy and game guarantee costs to attract opponents to Hawai‘i. Yet the department’s operational expenditures are austere and efficient. However, growing costs not within the department’s control (such as tuition, room, board, air travel, union-bargained raises, etc.) continue to exert pressure on the department’s generated revenues and institutional/student fee support for the 20 sports teams in the program.

Our response to the newly changing landscape in college athletics will greatly impact our department’s future ability to competitively recruit talented student-athletes capable of competing in the classroom, in the competitive arena, and the quality coaches and staff working with them.

THE STRATEGIC PLAN AND THE GAME PLAN

The department’s mission and future goals are outlined in a detailed strategic plan, “The Time Is Now”, and the specific funding needs to achieve those bold goals are outlined in “The Game Plan.

The key goals of the department’s strategic plan are:

- ***Strengthen the competitiveness of our overall athletics program as a nationally respected NCAA Division I FBS athletics program*** and build the program to become a candidate for future conference expansion to a high-resource athletics conference (i.e. Pacific-12 Conference).
- ***Strive to be as a national Top 50 athletics program*** (as measured by the NACDA Directors Cup ranking). UHMAD should always strive to be a top-rated collegiate sports program that the State of Hawai‘i can take pride in. A nationally respected program will aid in keeping the best student-athlete talent in Hawai‘i home and recruiting talented student-athletes from the mainland and internationally.
- ***Generate revenue opportunities that can sustain a budget that supports a Top 50 program.***
- ***Improve athletic competition and practice facilities to compete in the recruitment of the best student-athlete talent.*** Current facilities need renovation and modernization if we are to compete with other athletics programs and put our best face forward when potential recruits and their parents come for their visits.
- ***Significantly improve game-day venue experience.*** This means our facilities are fully functional, clean and updated for our fans to experience a game atmosphere that is fun and enjoyable for the whole family.

- ***Improve our student-athlete academic success, striving for the 90th percentile Academic Performance Rate (APR) for our teams nationally.*** Our athletes are students first. They are here to learn life skills and earn their degrees to succeed in life after graduation. It is our job to ensure they have the highest likelihood of success through the academic support we provide. Our athletes have an especially full schedule with practice and conditioning in addition to travel and competition while still maintaining their grades.
- ***Strengthen our student-athlete health, strength and conditioning, and nutrition programs.*** Support is critical to providing our student athletes with the best equipment, training facilities, and nutritional meals to help maintain peak performance.

In the past two years, the department has driven forward in its best efforts to fulfill those goals. However, beyond direct institutional and student fee support, the department has not been able to fulfill projected revenue targets and generate sufficient revenues externally to fully subsidize the department's annual operating budget. Our ability to adequately fund our broad-based NCAA Division I athletics program also has been hampered by revenues generated by, but not received, from University of Hawai'i at Mānoa (UHM) athletic events.

A CHANGING LANDSCAPE WILL IMPACT THE UHMAD PROGRAM

While the department has not been able to subsidize itself, especially in recent years, the department's dire financial condition will be exacerbated by recent events in the college athletics landscape in the NCAA. It will rapidly change over the next 2-3 years and the new landscape will greatly impact the competitiveness of the University of Hawai'i's broad-based athletics program.

Under new NCAA Division I legislation supporting student-athlete welfare issues, universities in all ten NCAA Division I-A Football Bowl Subdivision (FBS) conferences are now permitted to offer an additional stipend above an athletics grant-in-aid scholarship (tuition, fees, room, board, books) to eligible student-athletes up to each university's calculated "full cost of attendance". FBS universities will also see increased cost impacts by permitting universities to provide additional team meals to aid student-athlete nutrition in all sports.

Student-athlete "cost of attendance" stipends and supplemental meals are several of the student-athlete welfare initiatives recently approved by the NCAA and supported by institutions consisting of the five major college football conferences (Atlantic Coast Conference, Big Ten Conference, Big 12 Conference, Pacific-12 Conference and Southeastern Conference), now referred to as the "Higher Resource" or "Power 5" conferences. Lucrative television contracts, multimedia rights fees, substantial football revenues, licensing and concession revenues, as well as established annual fundraising programs, will help pay for these enhanced benefits for student-athletes of the Power 5 universities.

But for the other Group of Five football conferences (American Athletic Conference, Conference USA, Mid-American Conference, Mountain West Conference and SunBelt Conference), funding these additional student welfare initiatives will be a major challenge for member institutions like the University of Hawai'i at Mānoa. Lacking the revenue streams benefitting the Power 5, university athletic programs in the Group of Five football conferences are more dependent upon institutional support, student fees and direct state support as a greater portion of their department's operational budget support.

UHMAD FINANCIAL HISTORY

Over the past fourteen (14) years, an analysis of the UHMAD operating revenues and expenses shows a long history of revenue shortfall. While the Department's operating expense budgets have remained relatively steady over several years, the Department has not been able to generate sufficient revenues

externally or received ample institutional or student fee support to adequately fund our operating budget in most years.

A quick summary of the department's financial history details the shortfall of resources (as shown in **Table 1 – Athletics Department Budget Annual Surplus/Deficit** :

- Ended fiscal year in deficit eleven of the past thirteen years. Projected to finish FY2015 nearly \$3.5 million in deficit.
- Nine of the fourteen years will finish more than \$1.5 million in deficit. Largest annual deficit in FY2013 at \$3.38 million.
- Accumulated deficit past thirteen (13) years (FY2002 – FY2014) has totaled \$17,515,160. But \$11,278,265 of the accumulated deficit has occurred in the past five years (FY2009 – FY2014).
- Two surplus years occurred in FY2008 and in FY2011. Both occurred in most part because of our department's football success.
- The data notes how the department's financial status is highly dependent on the health and success of the UHM football program. While football season ticket sales have relatively remained steady, individual or game-day ticket sales for football have varied from a low of \$600,000 in a poor season up to \$1.65 million in a good year. Football drives the department's revenues and supports the other non-revenue sport programs as well. Note that revenues generated directly or in part from football include ticket sales, personal seat contributions, AKA fundraising and other direct donations, television and radio rights fees, conference and NCAA distributions, licensing and royalties, and apparel contracts.

PROJECTED FY2016 – FY2018 REVENUE AND EXPENSE BUDGET

Table 2A – Projected FY16 – FY18 Revenue and Expense Budget shows, in summary detail, the department's budgeted and actual revenues and expenses for the past four fiscal years (final FY2015 expenses are estimated as of 12/31/2014) and our future budget projections for FY2016, FY2017 and FY2018. **Table 2B** provides more detailed line-item information of the department's revenues and expenses by departments and sport programs.

Given conservative growth of current revenue streams and projected growth in operating expenses, our analysis indicates that the department's history of year-end operating deficits will certainly continue.

Without new or additional subsidy support (and assuming no changes to anticipated institutional support levels or student fees), the department's three-year budget projections show potential operating deficits of \$2.82 million in FY2016, \$4.04 million in FY2017 and \$4.51 million in FY2018.

However, it should be noted that these budget figures do not include the potential financial impact of the NCAA's new Cost of Attendance stipends that will be permissible on August 1, 2015. As shown later in Table 8, assuming that all awarded athletics grants-in-aid equivalencies receive the average UHM stipend, the potential financial impact could add \$1.035 - \$1.232 million to our scholarship budget.

OPERATING EFFICIENTLY

While our department's sport programs strive to compete for championships, we do so on a very bare-bones operating budget and budget shortfall that has led to program mediocrity. As our department struggles to fund our program aspirations, it remains difficult to achieve a sustainable and consistent level of competitiveness.

As noted earlier, the University of Hawai‘i at Mānoa Athletics Department is well known to be uniquely challenged among Division I FBS athletic programs being 2,500 miles away from its nearest Division I competitor with substantial team travel, mandated travel subsidy and game guarantee costs to attract opponents to Hawai‘i. Yet the department’s operational expenditures are austere and efficient. However, growing costs not within the department’s control (such as tuition, room, board, meal costs, air travel, union-bargained raises, etc.) impacts our bottom-line and continues to exert pressure on the department’s externally generated revenues and institutional/student fee support for the 20 sports teams in the program.

Table 3 – How Thin We Operate shows the FY2014 expense budget broken down into its major cost centers by department and sport.

- Though understaffed to support 20 sports and 475 student-athletes, Personnel cost (salaries, benefits, student and hourly labor, etc.) is the largest expense for the Department at 41.4% or \$12.48 million.
- Scholarship Grant-in-Aid costs total \$8.52 million, or 28.3% of the budget.
- Team Travel/Meals/Lodging for the season are nearly \$3.8 million, or 12.6% of the budget.
- Recruiting is \$642,422, or 2.1% of budget.
- Operations is the remainder at \$4.7 million but it must be noted that \$1.76 million is spent on travel subsidies paid to our Mountain West and Big West Conference institutions totaling \$1.2 million and Aloha Stadium expenses for football game days are approximately \$560,000. This leaves 9.76% of the budget (~\$2.94 million) to pay for game guarantees (paid to attract non-conference opponents to Hawai‘i), officiating costs, materials and supplies, rental costs, equipment, telephone and repairs & maintenance.

Without further impacting student-athlete welfare, gender equity balance or recruiting support for our coaches, having less than 10% of operating budget available for the above costs shows how thin our available resources are for daily operations.

HOW UHMAAD COMPARES WITH OTHER DIVISION I ATHLETIC PROGRAMS

To measure our department in comparison with other athletic programs on the U.S. mainland, we prepared several analyses measuring operating revenues, operating expenses, game guarantees, team travel costs, direct institutional, direct state and student fee support. Our measures compared UHMAAD to our Mountain West and Big West Conference colleagues, as well as other mid-major football institutions in the American Athletic, Conference USA, Mid-American and the SunBelt Conference.

To compare apples to apples, the most readily available financial information was obtained from 2012-2013 NCAA Financial Reports using the Winthrop Intelligence On-Line Database.

In **Table 4 – Revenue Comparison with Group of 5 Football Conferences and Big West (Non-Football) Conference Programs**, Hawai‘i’s operating revenues of \$30.65 million ranked 15th on the list of 61 schools but fell below the average American Athletic and Mountain West Conference school at \$52.39 and \$34.17 million respectively.

In **Table 5 – Expense Comparison with Group of 5 Football Conferences and Big West (Non-Football) Conference Programs**, Hawai‘i’s operating expenses of \$33.99 million ranked 13th on the list of 61 schools but was below the average American Athletic and Mountain West Conference school at \$51.87 and \$34.82 million respectively. Note in this table that Hawai‘i’s travel subsidy of \$1.2 million is included with \$1.01 million in game guarantees paid to visiting opponents. Team travel expense is \$3.41 million.

In **Table 6 – Game Guarantees and Team Travel Costs/Subsidy**, Hawai‘i’s total game guarantee and travel costs totaled \$5.62 million which ranked 11th on the list of 70 schools (which included the Pacific-12 Conference). Only seven Pac-12 and three American Athletic Conference schools ranked ahead. Due to the \$1.2 million in travel subsidies that UHMAD must pay to Mountain West and Big West schools, the \$5.62 million, UHMAD spent more than \$1.27 million than the next Mountain West school, San Diego State at \$4.35 million. The \$5.62 million was 16.53% of Hawai‘i’s Operating Expense Budget, highest among the 70 schools.

In Table 7A – Comparison of Direct Institutional Support, Student Fees, Direct State Support and Indirect Facilities and Administrative Support by Mountain West and Big West Conference Institutions,

- At \$1.68 million in student fee support and \$6.36 million in direct institutional support, UHMAD’s direct institutional and student fee support total of \$8.04 million ranked last in dollar support on the list of 19 Mountain West and Big West schools.
- UHMAD’s \$8.04 million funded 23.7% of its operating expense budget of \$33.99 million.
- Eight of the ten reporting Mountain West schools receive a greater percentage of direct institutional, direct state and student fees support, ranging from 36.1% to 61.4%, to fund their operating budgets. The average Mountain West school received \$14.43 million (funding 41.5% of their operating expenses).
- All eight of the reporting Big West (non-football) schools range from 63.2% up to 88.0% of their support from both sources. The average Big West school received \$11.43 million (funding 75.6% of their operating expenses).
- Five Mountain West schools received direct state support ranging from \$140,000 for Utah State up to \$7.01 million for Nevada Las Vegas.
- For 2012-2013, UHMAD received an average \$3.39 million less in direct institutional, student fee and direct state support than the average Big West school, and \$6.39 million less than the average Mountain West school.

In Table 7B – Comparison of Direct Institutional Support, Student Fees, Direct State Support and Indirect Facilities and Administrative Support of Other Mid-Major FBS Conferences

- Compared to the other mid-major FBS schools, UHMAD’s direct institutional, student fee and direct state support total of \$8.04 million ranked 38th of 42 schools in dollar support on the list of American Athletic, Conference USA, Mid-American and SunBelt schools.
- The average institutional/state support ranged from \$11.15 million for SunBelt schools up to \$17.18 million for Mid-American schools.
- Six of the 41 schools received direct state support ranging from \$50,000 for Florida International up to \$3.40 million for Idaho.
- Institutional, state and student fee support makes up 41% of funding for the average American Athletic Conference school’s operating budget up to 70.6% for the average Mid-American Conference school, as compared to UHMAD’s 23.7%.

FUTURE FINANCIAL IMPACTS

In **Tab 8 – The Cost of Attendance and The Increased Cost of an Athletics Scholarship**, cost of attendance (COA) will be a game-changer for many student-athletes. As of August 1, 2015, athletic departments will be able to provide athletic aid that will equal the full cost of attendance (for full scholarship sports), and use COA amounts for calculating partial scholarships. Cost of attendance

amounts are different for each institution and are based on calculations made by each institution's financial aid office using federal guidelines. Basically, cost of attendance covers expenses beyond room, board, tuition and books currently provided by the athletics grant-in-aid. Even though the price of attendance varies from school to school, athletic scholarships will now cover the cost of additional personal and miscellaneous school-related expenses. Current athletic scholarships only cover the cost of tuition, room and board, books and fees.

Cost of living differences and varying transportation costs are some reasons why the dollar amounts would differ from campus to campus. Another reason for differences is that the formula used for the calculation could also vary slightly at each campus. As part of their cost-of-attendance calculations, some schools include expenses related to transportation home twice per year, tuition fee, miscellaneous personal expenses, loan origination fee and administrative fees.

The choice to provide the full cost of attendance to some or all student-athletes will require a significant financial investment by the Power 5 schools, as well as the mid-major conference schools in the Group of Five like the University of Hawai'i, that will test our commitment to compete at the highest level.

It is not a fait accompli that everybody is going to give full cost of attendance supplements to every single one of their student athletes. But many athletic departments want the cost of attendance to apply to all their student-athletes because it is the fair and right thing to do.

The question among coaches is, with calculations varying campus to campus, will the dollar amount be used in recruiting when one school offers more than another? One concern is potentially a sizeable competitive advantage could be gained when one prospect counts up how much cash he or she could make by going to school A versus school B. Some do not believe the difference of a few thousand dollars a year would result in a clear recruiting advantage. But a school's decision to not offer cost of attendance payments at all very well could.

Our UHMAD and the University of Hawai'i itself must decide if it will pay the cost of attendance stipends on top of our athletic grant-in-aid scholarships. Earlier, it was noted that the projected expense budgets for FY2016-FY2018 do not include the potential financial impact of the NCAA's new cost of attendance stipends that will be permissible as soon as August 1, 2015. Assuming that all awarded athletics grants-in-aid equivalencies receive the average UHM stipend, the potential financial impact could add \$1.035 - \$1.232 million to our scholarship budget.

In the accompanying **Table 8 – Differentials Between Full Cost of Attendance and Athletic Grants-In-Aid 2014-2015**, the table compares the average cost of attendance differential for UHMAD (\$4,972) with its fellow recruiting competitors in the Mountain West, Big West and Pac-12. As noted, due to higher transportation costs, our UHMAD cost of attendance differential is much higher than our colleagues, which range from \$1,580 up to \$5,598.

OPTIONS FOR PROGRAM REDUCTION

For two years, the department has driven forward in its efforts to create new revenue streams, strive to reach higher revenue goals in existing lines and build philanthropic fundraising. However, the department has not fulfilled projected revenue targets and generate sufficient revenues externally to fully subsidize the department's annual operating budget.

Therefore, the department examined several program reduction scenarios that would reduce the number of sport teams that could be sustained by the department's operating budget. However, as we examined our

potential options, we noted that dropping sports will be limited by the number of Division I sports required for membership, specific sports required for membership in the Mountain West and Big West Conference, as well as maintaining Title IX participant proportionality.

Officially, UHMAD counts 19 sponsored sports (the track and field and cross country teams are counted as one). There are 7 men's sports, 11 women's sports and one coed team.

NCAA by-laws dictate the minimum number of sponsored sports to maintain Division I membership.

Membership in the Football Bowl Subdivision (FBS) requires a combination of:

- 8 male (including football) and 8 female sport teams, or
- 7 male (including football) and 9 female sport teams, or
- 6 male (including football) and 10 female sport teams.

Football must (1) play at least 60% of all games against FBS members; (2) at least five home games against FBS members; (3) average 15,000 in actual or paid attendance for home football games during a rolling two-year period. In addition, (a) must provide an average of at least 90% of permissible maximum number of football grants-in-aid during a rolling two-year period AND (b) annually offer a minimum of 200 athletics grants-in-aid or spend \$4 million on athletics grants-in-aid annually.

Without Division I FBS Football, the Division I sports sponsorship requirement is either:

- 7 male and 7 female sport teams, or
- 6 male and 8 female sports teams with additional scheduling and financial aid requirements.

Given the current sport sponsorship and conference required sports, UHMAD's options for program reduction is limited to dropping one men's sport and one women's sport, as well as dropping the one coed sport, to maintain our NCAA Division I membership status.

In **Table 9 – Options For Program Reduction**, three options were examined.

- | | |
|-----------|---|
| Option 1: | Eliminate Men's Swimming and Diving, Women's Swimming and Diving and the Coed Sailing Teams.
<i>Potential Savings = \$1,377,727</i>
<i>Student-Athlete Opportunities Lost = 98</i>
<i>Title IX Participant Proportionality = Maintained.</i> |
| Option 2: | Eliminate Men's Volleyball, Women's Sailing and the Coed Sailing Team.
<i>Potential Net Savings = \$533,921 (\$818,921 less MVB revenue loss \$285,000)</i>
<i>Student-Athlete Opportunities Lost = 68</i>
<i>Title IX Participant Proportionality = Maintained.</i> |
| Option 3: | Eliminate Football, Women's Swimming and Diving, Women's Sailing and the Coed Sailing Team.
<i>Potential Net Savings = none (\$9,892,647 but FB revenue loss ~\$11,763,500)</i>
<i>Student-Athlete Opportunities Lost = 201</i>
<i>Title IX Participant Proportionality = Does Not Meet Proportionality.</i> |

ATHLETIC FACILITY RENOVATION PRIORITIES

In a recent study commissioned by Advent and conducted by Galain, student-athletes were asked which factors played a role in their decision to commit to an athletics program. The quality of facilities finished fourth and was just fractions of a point behind academic reputation, parents/guardian perception about the school and relationships with assistant coaches.

Quality facilities are a tangible measurement of an athletics program's pride and success. Our athletic facilities must be a model for, among other things, strength training, nutrition, academics, life skills and total-person development. Clean, up-to-date and well-maintained lockers and training rooms, enjoyable competition venues and well-designed facilities attract top student-athletes, coaches and fans. Key facility renewal projects are necessary to renovate, repurpose and create buildings that are expected of a leading Division I-A team.

A key component to the success of our student-athletes is the availability of modern on-campus athletic facilities. While our facilities have had a positive impact on our athletic program, a number of our sports remain at a competitive and recruiting disadvantage due to inadequate athletic facilities as compared with our peer institutions. We are at the point where it only matters if what you have is not impressive. When a young man or woman walks into our facilities, they must as good as -- or better than -- any school we regularly play and recruit against.

In **Tab 10 – Athletic Renovation Projects In Need Of CIP and Donor Funding**, a facilities renovation campaign called "Building Dominance" was developed as part of the department's strategic plan to renovate and upgrade our Lower Campus athletic facilities. Eight (8) facility projects totaling \$40,272,283 are identified and outlined with total project cost estimates (construction, soft costs and fees in 2016 dollars). With renovations and upgrades, we will be able to promote not just a great school and great academics in a great setting, but fantastic facilities to compete and train for championships.

Three facility projects are an immediate-term priority for UHMAD. They are:

1. Repurpose and renovate the historic Klum Gym into a Sports Performance Center and dedicated Basketball/Volleyball Practice Facility.
New sport performance center with large strength & conditioning area on first floor with (4) offices, new weight equipment, power lift stations, mondo flooring. Cardio-vascular training, nutrition bar & student-athlete lounge on second floor mezzanine. Dedicated basketball/volleyball practice facility on the other side of divider wall. New covered entry way for new lobby, storage and restrooms. Estimated project cost is \$7.34 million.
2. Renovation of the Rainbow Wahine Softball Stadium to meet Title IX facility issue.
Build new softball team & visitor locker rooms, coaches offices, umpires room (M/F), new handicapped access ramp or elevator lift, expand press box, concession stand, new men's & women's restrooms, replace and expand roof cover over seating sections. Estimated project cost is \$5.50 million.
3. Renovate and expand Clarence T.C. Ching 400 Meter Outdoor Track and replace artificial turf field with grass turf playing surface for Women's Soccer.
Replace and expand 400 meter mondo track around Clarence T.C. Ching Field and replace old artificial turf with a new grass turf field for women's soccer and other events. Mondo track surface is compacted and well beyond its useful life. Ching Field becomes the new home competition field for UH Women's Soccer instead of the city-owned Waipio Peninsula Soccer Complex. Estimated project cost is \$7.67 million.

HAWAI'I ATHLETICS IS HAWAI'I

In **Tab 11 – The Economic Impact of University of Hawai‘i Athletics**, a recently completed report by the UH Shidler College of Business concluded that the economic impact of the University of Hawai‘i at Mānoa athletics department "goes well beyond its budget of \$35 million".

This study was commissioned by the University of Hawai‘i at Mānoa Athletics Department (UHMAD) and conducted by the Shidler College of Business Administration under the direct supervision of Dr. Jack Suyderhoud, Professor of Business Economics. Additional support was provided by the University of Hawai‘i Economic Research Organization (UHERO).

In the report’s conclusions....for fiscal year 2013-14:

- An estimated 20 thousand visitors came to Hawai‘i for UHMAD events and spent a total of \$31 million in Hawai‘i.
- Total direct Hawai‘i spending on labor and good and services was estimated to be over \$66 million.
- The \$66 million of Hawai‘i spending generated \$128 million of Hawai‘i business sales and \$36.9 million of income for Hawai‘i workers.
- In addition, the \$66 million of spending added \$7 million to the state's tax collections.
- The total spend created over 860 jobs in Hawai‘i.

Honolulu is a great sports town and sports tourism is very important to the state. As Hawai‘i’s major sports franchise, UHMAD's boost to the economy creates jobs, is an economic revenue-generator, and provides positive impressions throughout the United States for Hawai‘i.

Visitors and families of visiting team members who come to Hawai‘i for UHMAD events spend multiple days in Hawai‘i, plan trips to the neighbor islands as well as participate in various activities and visit attractions boosting economic growth for the entire state.

As the host of multiple major college sporting events, UHMAD helps Hawai‘i’s economy, drive tourism, provides media exposure at national levels (via Time Warner Cable, ESPN and the CBS Sports Network) that is free advertising for Hawai‘i tourism and helps highlight the unique attributes across the state from each island as well as showcase Hawaiian culture.

Seemingly, it would fit the criteria of the Hawai‘i Tourism Authority (HTA) which looks for sports events that are in the fall (September through the beginning of December) and the shorter periods of the spring (April and May) which aligns nicely with periods when Hawai‘i does not have a lot of business.

Ultimately, HTA prefers events to create new experiences for people to have here in Hawai‘i while building a consistent flow of visitors to the Islands. UHMAD athletic events have the community connection and the local support for these events where visitors want to connect while they’re here. Sporting events at UH create the visitor experience for fans and teams who want to come back again.

As we look ahead, it will be incumbent upon UHMAD to make its case to the HTA for grant funding support in the future. The HTA says it looks at seven performance indicators to determine whether to fund a sports event:

- media exposure;
- market penetration to HTA’s major markets, which are the United States, Asia, Australia, New Zealand and Europe;

- ability to highlight diversity;
- ability to highlight Hawaiian culture;
- community involvement;
- potential support of intrinsic events by the sponsors; and
- economic impact.

UHMAD has proven before that it deserves financial support for its support of Hawai'i tourism and judging from its seven performance indicators, UHMAD meets many, if not all of HTA's performance indicators.

Keep in mind that 20 thousand visitors came to Hawai'i last year for UHMAD events and spent a total of \$31 million in Hawai'i. In comparison, HTA reported that the 2012 Pro Bowl generated \$25.3 million in visitor spending.

CONCLUSION

The financial state of the University of Hawai'i at Mānoa Athletics Department remains in a very critical stage. As noted in Table 2A, without significant change to current operations or adding new revenue subsidy, the department will most likely experience three more years of year-end department deficits in FY2016, FY2017 and FY2018. The troubling fourteen-year trend being unable to balance our budget will contribute to another accumulated deficit for the department.

Obviously it will be on our department to maximize all of our existing revenue streams to generate additional financial resources. It will be imperative that we focus on areas such as improved premium seating options, increasing sponsorship opportunities and leveraging existing partnerships to generate our estimated additional revenue needs. But as our recent experience has shown, targeting higher revenue goals and cutting expense budgets unrealistically deeper to the bone has not succeeded. Further cuts, especially multiple "paper cuts" to achieve minimal savings, must be avoided so as not to negatively impact student-athlete welfare or our gender equity balance. However, the department simply cannot produce sufficient revenues to externally fund 75% of our operating budget.

The department has examined price increases for every ticketed sport, personal seat contributions, corporate partnership packages, concessions, premium parking as well as instituting admission charges for softball and women's soccer. But the recent downturn of success in several of our key sports has softened our attendance and fan enthusiasm which has limited our ability to raise prices significantly.

A proposal to tax our sport booster groups' UH Foundation accounts is counterintuitive to the many booster members who give their funds to support their favorite UH sports team and student-athletes. Many times, their valuable financial support pays for summer school, needed athletic/video analysis equipment or pre/post game meals that our department or team operating budgets cannot fund. Taxing those funds will not fulfill the wishes of those booster donors and will alienate them from future monetary gifts.

There are no simple answers, no magic bullets to solve the deficit problem that plagues the department. Despite what some of our casual UH fans believe, changing head coaches does not magically turn into victories and reverse our financial fortunes around in the short term (see story below).

The bold and plausible options (or combination of options) are difficult but must be considered.

1. Request and receive a direct allocation of G funding from the state legislature for the next two biennium state budgets between \$3-\$4 million per year.
2. Receive additional institutional support from the university over and above our current projected allocations for FY2016-FY2018 up to our full cost of athletic scholarships (tuition, fees, room, board and books).
3. Increase the student athletic fee from \$50 to \$75 per semester (which would generate approximately \$850,000 to support the department's 475 student-athletes).
4. Eliminate 3 sport programs (in Option 1) which would save approximately \$1.35 million but will eliminate 20% of our athletic opportunities representing 98 student-athletes from Hawai'i. Since the affected sport programs are equivalency sports, most if not all of these student-athletes are tuition and housing-paying students which will be additional lost revenue offsetting potential savings.
5. Create a well-thought and comprehensive business plan to take the university's licensing program in-house after the Licensing Resource Group (LRG) contract year concludes to grow (and protect) our UH brand and marks in Hawai'i and overseas. Review and optimize the number of licensees and the diversity and breadth of licensed apparel and soft goods.

Our Hawai'i ohana must be called to action like never before. We must rely upon our entire community – our loyal fans, donors large and small, local businesses, local foundations/trusts - all who call themselves avid supporters of Hawai'i Athletics – as well as the state legislature and the university itself to decide with their financial resources the quality and level of competitive success they want from our athletics program.

ⁱ A recent 2012 study published in the *Social Science Quarterly* assessing the effects of coaching replacements on college football team performance suggests that these moves may not lead to the happiness the fans envision. **E. Scott Adler, Michael J. Berry, and David Doherty** looked at coaching changes from 1997 to 2010. What they found should give pause to people who demanded a coaching change (or still hope for one).

Here is how these authors summarize their findings:

Using matching techniques to compare the performance of football programs that replaced their head coach to those where the coach was retained. The analysis has two major innovations over existing literature. First, we consider how entry conditions moderate the effects of coaching replacements. Second, we examine team performance for several years following the replacement to assess its effects.

We find that for particularly poorly performing teams, coach replacements have little effect on team performance as measured against comparable teams that did not replace their coach. However, for teams with middling records—that is, teams where entry conditions for a new coach appear to be more favorable—replacing the head coach appears to result in worse performance over subsequent years than comparable teams who retained their coach.

So the authors found that if you are a bad team, changing your coach didn't make a difference. And if you are "not bad," a new coach makes it worse. This result is consistent with studies of other sports.

If it costs a small fortune to fire your coach – and often it does – then a team is probably better off

just keeping who they have on the sideline. Yes, this may not make the fans of the losers very happy today. But it doesn't make sense for universities to make decisions that cost the school money and don't systematically change the outcomes we see on the field.

February 2015

UNIVERSITY OF HAWAII AT MANOA
Athletics Department Budget Annual Surplus / (Deficit)
(Excluding Foundation Accounts)

TABLE 1

FISCAL YEAR	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Annual Revenues	15,525,078	17,970,754	19,254,270	19,874,249	20,956,631	25,088,687	29,059,202
Annual Expenses	(17,012,744)	(20,132,504)	(21,002,830)	(20,515,604)	(21,022,869)	(25,515,256)	(28,763,959)
Annual Surplus / (Deficit)	(1,487,666)	(2,161,750)	(1,748,560)	(641,355)	(66,238)	(426,569)	295,243

Note - In 2005 and 2006, ~\$2 million worth of tuition waivers were not included in the revenues or expenses as the university did not begin monetizing them until 2007.

FISCAL YEAR	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
Annual Revenues	26,018,272	26,314,366	29,173,528	29,196,735	27,605,311	31,168,656	29,480,868
Annual Expenses	(28,650,680)	(27,847,424)	(28,687,067)	(31,429,321)	(30,984,444)	(33,156,197)	(32,985,396)
Annual Surplus / (Deficit)	(2,632,408)	(1,533,058)	486,461	(2,232,586)	(3,379,133)	(1,987,541)	(3,504,528)

(as of 12/31/14)

TOTAL REVENUES & EXPENSES (Actual)
from FY2002 - FY2014 (13 year period)

Avg Revenue \$ 24,400,441
 Avg Expense \$ (25,747,761)
 Avg Surplus/(Deficit) \$ (1,347,320)

Total Revenues \$ 317,205,739
 Total Expenses \$ (334,720,899)
 Surplus/(Deficit) \$ (17,515,160)

TOTAL REVENUES & EXPENSES (Actual)
from FY2009 - FY2014 (past 6 years)

Avg Revenue \$ 28,246,145
 Avg Expense \$ (30,125,856)
 Avg Surplus/(Deficit) \$ (1,879,711)

Total Revenues \$ 169,476,868
 Total Expenses \$ (180,755,133)
 Surplus/(Deficit) \$ (11,278,265)

Projected FY16-FY18 Revenue and Expense Budget Summary

TABLE 2A

	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Budget FY2015	Estimated FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Total Budgeted Revenues	28,977,392		29,374,218		29,894,124		32,371,725		32,862,914	32,605,263	33,040,144
Total Budgeted Expenses	<u>30,035,190</u>		<u>29,886,283</u>		<u>30,142,260</u>		<u>33,890,851</u>		<u>35,687,495</u>	<u>36,646,855</u>	<u>37,551,970</u>
Budget Surplus/(Net Loss)	(1,057,798)		(512,065)		(248,136)		(1,519,126)		(2,824,581)	(4,041,592)	(4,511,826)
Total Actual Revenues		29,196,738		27,605,312		29,227,288		30,350,225			
Total Actual Expenses		<u>31,429,507</u>		<u>30,984,444</u>		<u>31,214,827</u>		<u>33,890,851</u>			
Actual Surplus/(Net Loss)		(2,232,769)		(3,379,132)		(1,987,539)		(3,540,626)			
If the recently approved Cost of Attendance stipends are added to the Scholarship expense budget, Revised Budget Surplus/(Net Loss) would be									1,034,866 (3,859,447)	1,034,866 (5,076,458)	1,034,866 (5,546,692)

NOTES:

- > Beginning in 2014, benefits and MOA were budgeted as separate line items. In years prior to 2014, benefits and MOA were included in Salaries.
- > Non-imposed fringe for general funded positions (Benefits) is included in 2012-2014 actuals, but not included in 2015 and future budgets.

REVENUE BUDGET ASSUMPTIONS:

Future revenues for FY2016-FY2018 are conservatively projected based upon historical year-end actuals from FY2012-FY2014 and estimated actuals for FY2015.

Future revenue projections assume a 1% annual growth except for revenues to be received contractually.

Assumes that University Support will remain as scheduled: \$5,670,914 in FY2016; \$6,096,233 in FY2017; \$6,401,045 in FY2018. G Funds and Student Fees assume 1% growth.

Game Guarantees are projected per our current schedule of game contests.

Under Armour revenue is currently projected from existing contract that expires in FY2016 but a department-wide all-sport apparel contract may be achieved for FY2017.

EXPENSE BUDGET ASSUMPTIONS:

Salaries - Assumes 4% increase for APT and Executives for FY2016, FY2017 and FY2018. Assumes no increases for coaches, unless there are increases in their contracts.

Benefits - Assumes 40% benefits rate for FY2016, FY2017, and FY2018.

Scholarships in FY2014 and FY2015 were lower due to the BOR policy allowing the Department to pay resident tuition for 200 non-resident student-athletes.

Scholarships - Assumes the Department continues paying resident tuition rate for non-resident and WUE student-athletes for FY2016, FY2017, and FY2018.

If we return to paying non-resident and WUE tuition for all student-athletes, Scholarships would cost an additional \$2,142,309 in FY2016, \$2,295,453 in FY2017, \$2,410,181 in FY2018.

Medical, rental, postseason (reimbursed), camps, and coaches bonus expenses are not budgeted in individual sports as amounts are difficult to budget by sport.

Fifth-year and unused scholarships are budgeted under Student Affairs, but the actual expenses are included in the sports scholarship expense amounts.

Unless contracted, operating expense line-items are projected to grow at a 1.75% rate of inflation.

TABLE 2B

Projected FY16-FY18 Revenue and Expense Budget

REVENUES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
SPORT REVENUES:												
Football Ticket Sales -	5,050,000	4,099,602	4,750,000	3,493,185	4,369,000	3,578,612	3,613,626	3,880,000	3,475,000	3,490,000	3,524,900	3,560,149
Season Tickets		2,757,692		2,731,858		2,421,417		2,263,492	2,216,328			
Individual, Group & Fees		1,315,991		744,257		1,145,050		1,601,508	1,243,672			
Away Game Tickets		25,919		17,070		12,145		15,000	15,000			
Men's Basketball Ticket Sales -	957,000	918,318	960,000	954,727	988,400	998,164	981,492	1,040,000	1,040,000	1,000,000	1,010,000	1,020,100
Season Tickets		671,685		666,394		657,036		678,630	636,564			
Individual, Group & Fees		246,633		288,333		341,128		361,370	403,436			
Women's Basketball Ticket Sales -	65,000	43,234	50,000	43,998	60,000	40,041	41,151	55,000	55,000	48,000	48,480	48,965
Season Tickets		21,990		16,140		20,055		24,041	18,405			
Individual, Group & Fees		21,244		27,858		19,986		30,959	36,595			
Men's Volleyball Ticket Sales -	340,000	216,701	250,000	202,889	242,850	232,833	225,231	250,000	250,000	238,500	240,885	243,294
Season Tickets		151,615		124,810		106,508		116,065	116,065			
Individual, Group & Fees		65,086		78,079		126,325		133,935	133,935			
Women's Volleyball Ticket Sales -	832,527	885,618	925,000	854,646	894,500	952,795	926,448	1,000,000	900,000	926,000	935,260	944,613
Season Tickets		502,228		526,621		534,073		577,988	584,724			
Individual, Group & Fees		383,390		328,025		418,722		422,012	315,276			
Baseball Ticket Sales -	450,000	435,246	450,000	405,389	400,000	475,795	457,659	480,000	480,000	469,000	473,690	478,427
Season Tickets		137,748		149,438		149,910		159,478	159,478			
Individual, Group & Fees		297,498		255,951		325,885		320,522	320,522			
FUNDRAISING:												
AKA Fundraising	3,180,000	2,950,000	3,100,000	2,900,000	3,600,000	2,644,293	2,726,005	3,600,000	2,900,000	2,850,000	2,878,500	2,907,285
Grassroots Annual Fundraising	0	0	0	0	500,000	0	0	500,000	100,000	100,000	101,000	102,010
Endowment Interest	110,000	101,735	115,500	103,722	125,000	186,462	161,441	180,000	180,000	170,000	171,700	173,417
SSC Court Side Seats	130,000	130,000	130,000	110,000	140,000	130,000	126,000	170,000	170,000	148,000	149,480	150,975
MEDIA RIGHTS:												
Television Rights Contract	2,500,000	2,454,063	985,714	2,300,000	2,300,000	2,300,000	2,315,406	2,300,000	2,300,000	2,346,000	2,392,920	2,440,778
Radio Rights Contract	250,000	167,262	250,000	155,367	150,000	196,943	185,660	200,000	160,000	170,000	180,000	190,000
NOTE: For this analysis, the Weighted Average of Actuals assumed 70% of FY2014 actual amount; 20% of FY2013; 10% of FY2012.												

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

REVENUES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
UNIVERSITY SUPPORT:												
University Support	4,496,047	4,341,295	4,655,657	4,655,657	4,916,374	4,926,374	4,813,723	5,275,269	5,275,269	5,670,914	6,096,233	6,401,045
G Funds	1,460,000	1,469,143	1,475,000	1,472,021	1,475,000	2,330,760	2,072,851	2,306,456	2,306,456	2,200,000	2,222,000	2,244,220
G Fund Fringe		631,034	0	682,403	0	1,037,513	925,843	0	0	925,000	934,250	943,593
Student Fees	1,656,000	1,685,744	1,738,800	1,680,847	1,700,000	1,563,721	1,599,349	1,700,000	1,700,000	1,650,000	1,666,500	1,683,165
DISTRIBUTIONS:												
Conference Distribution	220,000	264,713	1,420,000	431,492	480,000	778,544	657,751	625,000	625,000	701,500	708,515	715,600
NCAA Distribution	1,000,000	1,201,810	1,150,000	1,350,018	1,250,000	1,342,289	1,329,787	1,250,000	1,250,000	1,250,000	1,262,500	1,275,125
OTHER REVENUES:												
Camps and Clinics	400,000	495,422	450,000	477,930	450,000	450,255	460,307	450,000	450,000	450,000	454,500	459,045
Concessions	640,000	734,116	710,000	598,337	700,000	718,776	696,222	700,000	700,000	700,000	707,000	714,070
Diamond Head Classic	20,000	25,000	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Facility Rentals	150,000	172,961	400,000	121,892	250,000	149,517	146,336	250,000	250,000	150,000	151,500	153,015
Game Guarantees	855,000	905,000	720,000	723,000	778,000	774,500	777,250	800,000	858,500	2,300,000	1,250,000	1,000,000
Interest Income		0	0	0	0	0	0	0	0	0	0	0
Licensing & Royalties	250,000	278,165	300,000	418,517	425,000	372,264	372,105	400,000	400,000	375,000	378,750	382,538
Merchandising/H-Zone	100,000	100,000	100,000	0	0	0	0	1,590,000	1,240,000	1,340,000	1,440,000	1,550,000
Other Sources	15,000	13,149	15,000	29,323	15,000	10,333	14,413	15,000	15,000	15,000	15,150	15,302
Parking Revenues	50,000	51,533	60,000	48,891	50,000	49,974	49,913	50,000	50,000	50,000	50,500	51,005
Plant Fund Revenues	0	366,080	0	70,000	0	18,387	63,479	0	0	0	0	0
Post Season Revenues	500,000	154,226	500,000	198,239	500,000	154,049	162,905	300,000	300,000	150,000	151,500	153,015
Reimbursements	185,818	325,767	113,547	149,692	0	162,511	176,273	0	0	170,000	171,700	173,417
Sponsorships -												
Corporate Partnerships	2,425,000	2,316,861	2,310,000	2,277,820	2,460,000	2,017,292	2,099,354	2,400,000	2,315,000	2,250,000	2,272,500	2,295,225
Affinity Card Contract	150,000	150,000	150,000	150,000	75,000	75,000	97,500	0	0	0	0	0
Local Partnerships	0	575,000	575,000	0	0	0	0	0	0	0	0	0
Stadium Endowment	400,000	396,690	400,000	411,560	425,000	416,030	413,202	425,000	425,000	415,000	419,150	423,342
Under Armour	140,000	141,250	145,000	108,750	150,000	118,262	118,659	155,000	155,000	120,000	121,200	122,412
TOTAL REVENUES	28,977,392	29,196,738	29,374,218	27,605,312	29,894,124	29,227,288	28,899,838	32,371,725	30,350,225	32,862,914	32,605,263	33,040,144
TOTAL EXPENSES	30,035,190	31,429,507	29,886,283	30,984,444	30,142,260	31,214,827	31,190,218	33,890,851	33,890,851	35,687,495	36,646,855	37,551,970
NET REVENUES / (LOSS)	(1,057,798)	(2,232,769)	(512,065)	(3,379,132)	(248,136)	(1,987,539)	(2,290,381)	(1,519,126)	(3,540,626)	(2,824,581)	(4,041,592)	(4,511,826)

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
GENERAL ADMINISTRATION:												
Salaries	629,417	618,534	633,338	654,227	531,706	667,670		574,834	574,834	627,636	639,607	652,056
Benefits				23,341	147,295	173,520		16,312	16,312	34,522	35,870	37,271
MOA/Overtime					3,119	2,880		2,880	2,880	3,312	3,478	3,651
Scholarship				88,949		32,242						
Student Wages	25,000	19,489	20,300	34,420	23,000	23,941	25,591	21,850	21,850	25,500	25,946	26,400
Materials & Supplies	7,000	6,348	7,000	5,706	5,000	20,359	16,027	4,750	4,750	16,450	16,738	17,031
Telephone	7,000	6,168	7,000	5,610	7,000	5,515	5,600	6,650	6,650	5,600	5,698	5,798
Equipment/Capital										10,000	10,000	10,000
Repairs & Maintenance										15,000	15,263	15,530
Rentals												
Administrative Travel	25,000	28,880	25,000	26,897	25,000	24,457	25,387	23,750	23,750	24,250	24,674	25,106
Associate AO Travel	7,500	6,133	7,500	7,310	7,500	6,534	6,649	7,125	7,125	7,800	7,937	8,075
Outside Services & Legal Fees	13,000	251,641	14,000	87,275	25,000	31,332	64,552	23,750	23,750	59,000	60,033	61,083
Big West & Mountain West Dues	400,000	400,000	110,000	373,854	110,000	110,000	191,771	110,000	110,000	110,000	110,000	110,000
MPSF Dues	7,300	7,300	9,000	9,206	9,000	8,993	8,866	9,000	9,000	8,900	9,056	9,214
Division I-A Dues	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Other Expenses	6,000	9,034	8,000	16,495	8,000	8,748	10,326	7,600	7,600	14,000	14,245	14,494
Special Assistance Fund	40,000	33,407	40,000	64,698	55,000	71,645	66,432	55,000	55,000	66,500	67,664	68,848
Big West Travel Subsidies	0	0	517,000	507,973	537,680	522,480	518,128	568,700	568,700	600,000	610,500	621,184
Parking Passes	0	8,300	0	0	0	0	830	0	0	0	0	0
SUBTOTAL	1,171,717	1,399,734	1,402,638	1,910,461	1,498,800	1,714,816		1,436,702	1,436,702	1,632,970	1,661,207	1,690,242
SENIOR WOMAN												
Salaries	177,347	204,880	152,848	157,026	153,718	161,374		177,800	177,800	184,912	192,309	200,001
Benefits				47,930	28,984	77,968		53,238	53,238	56,787	59,059	61,421
MOA/Overtime												
Scholarship	25,460	18,358	27,401	14,025	28,924	34,293	28,646	22,687	22,687	24,059	25,486	26,722

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Student/Casual Wages	10,300	6,535	9,000	10,214	10,000	5,383	6,464	9,500	9,500	9,500	9,666	9,835
Materials & Supplies	3,000	1,690	3,000	3,554	3,000	4,231	3,841	2,850	2,850	3,250	3,307	3,365
Telephone	3,000	2,634	3,500	2,458	2,500	4,123	3,641	2,375	2,375	2,650	2,696	2,744
Equipment/Capital	1,200	0	2,000	0	2,500	0	0	2,375	2,375	2,400	2,442	2,485
Repairs & Maintenance										0	0	0
Rentals										0	0	0
Administrative Travel	8,000	9,384	8,000	13,119	8,000	7,659	8,923	7,600	7,600	8,300	8,445	8,593
Outside Services & Legal Fees												
Other Expenses	2,000	1,691	2,000	1,576	1,500	1,275	1,377	1,425	1,425	1,400	1,425	1,449
SUBTOTAL	230,307	245,172	207,749	249,901	239,126	296,305		279,851	279,851	293,259	304,835	316,615
BAND:												
Salaries	93,183	91,859	93,183	94,292	74,267	66,432		77,120	77,120	79,885	82,760	85,751
Benefits					23,381	27,117		27,145	27,145	28,942	30,092	31,288
MOA/Overtime					3,355	5,426		5,442	5,442	6,258	6,571	6,900
Student/Casual Wages												
Materials & Supplies	1,000	1,410	1,000	583	1,000	432	560	950	950	950	967	984
Telephone										0	0	0
Equipment/Capital										0	0	0
Repairs & Maintenance	1,250	0	1,250	1,200	1,250	1,117	1,022	1,188	1,188	1,200	1,221	1,242
Rentals	3,500	3,818	3,500	3,699	3,500	3,759	3,753	3,325	3,325	3,750	3,816	3,882
Administrative Travel	6,615	7,496	6,615	7,215	6,615	11,090	9,955	6,284	6,284	10,000	10,175	10,353
Other Expenses				555		432				500	509	518
SUBTOTAL	105,548	104,583	105,548	107,545	113,368	115,805		121,453	121,453	131,485	136,110	140,917
BUSINESS OFFICE:												
Salaries	272,513	315,688	271,913	283,682	280,588	281,172		292,536	292,536	304,237	316,407	329,063
Benefits				40,177	66,207	124,224		15,481	15,481	16,514	17,174	17,861
MOA/Overtime					2,228	0		0	0	0	0	0
Student/Casual Wages	32,000	29,258	30,286	22,654	31,520	21,697	22,644	29,944	29,944	30,000	30,525	31,059
Materials & Supplies	9,500	7,239	10,840	11,347	10,840	7,821	8,468	10,298	10,298	10,000	10,175	10,353

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Telephone	3,000	2,420	2,940	3,065	2,520	2,676	2,728	2,394	2,394	2,700	2,747	2,795
Equipment/Capital										0	0	0
Repairs & Maintenance										0	0	0
Rentals	18,500	18,040	18,500	18,022	18,500	18,327	18,237	17,575	17,575	18,000	18,315	18,636
Outside Services	74,601	74,601	76,346	76,346	78,092	78,092	77,394	79,912	79,912	79,000	80,383	81,789
Postage	2,000	1,993	2,700	1,961	1,840	251	767	1,748	1,748	1,750	1,781	1,812
Other Expenses	3,216	3,112	2,950	2,024	17,996	18,983	14,004	22,996	22,996	23,000	23,403	23,812
SUBTOTAL	415,330	452,351	416,475	459,277	510,331	553,243		472,884	472,884	485,201	500,909	517,180
COMPLIANCE												
Salaries	132,237	107,026	110,674	109,444	124,383	91,157		134,604	134,604	139,988	145,588	151,411
Benefits					43,534	43,693		52,496	52,496	55,995	58,235	60,564
MOA/Overtime					4,313	4,725		4,691	4,691	5,395	5,665	5,948
Student/Casual Wages										0	0	0
Materials & Supplies	3,000	1,697	2,000	3,618	3,000	1,308	1,809	2,850	2,850	2,850	2,900	2,951
Telephone	150	19	50		50		2	48	48	50	51	52
Equipment/Capital			1,500		1,800		0	1,710	1,710	1,500	1,526	1,553
Repairs & Maintenance	150	0	50		50		0	48	48	49	50	51
Rentals							0			0	0	0
Administrative Travel	6,300	4,550	7,800	6,330	6,600	6,745	6,442	6,270	6,270	6,500	6,614	6,729
Outside Services										0	0	0
Other Expenses	2,400	605	600	8,350	500	469	2,059	475	475	500	509	518
SUBTOTAL	144,237	113,897	122,674	127,742	184,231	148,097		203,191	203,191	212,827	221,137	229,777
COMPUTER SERVICES												
Salaries	75,456	108,011	75,456	73,932	120,398	123,568		125,640	125,640	148,362	154,297	160,469
Benefits				71,216	893	42,303		15,481	15,481	23,592	24,536	25,517
MOA/Overtime								0	0	0	0	0
Student/Casual Wages	0	26,707	38,893	0	0	0	0	0	0	0	0	0
Materials & Supplies	500	5,791	500	3,275	500	4,037	4,060	10,475	10,475	2,500	2,544	2,588
Telephone	4,200	5,581	4,200	3,224	4,200	5,594	5,119	3,990	3,990	5,000	5,088	5,177

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Equipment/Capital										0	0	0
Paciolan Fees	61,000	64,485	83,000	88,629	83,000	92,119	88,657	92,118	92,118	93,730	95,370	97,039
IBM Fees	4,200	4,727								0	0	0
Repairs & Maintenance										0	0	0
Rentals										0	0	0
Administrative Travel	0	483	0	838						0	0	0
Outside Services										0	0	0
Other Expenses	100	341	300	599	300	0	154	285	285	300	305	311
SUBTOTAL	145,456	216,126	202,349	241,712	209,291	267,621		247,989	247,989	273,484	282,139	291,101
Duke Kahanamoku Pool												
Salaries	86,960	71,548	100,092	98,245	107,393	100,348		111,147	111,147	115,404	120,042	124,844
Benefits				45,998		55,169						
MOA/Overtime												
Student/Casual Wages			0	1,474	0	471				950	967	984
Materials & Supplies	90,000	70,856	90,000	81,454	90,550	84,859	82,778	90,550	90,550	90,000	91,575	93,178
Telephone	1,750	1,789	1,750	1,533	1,200	1,556	1,575	1,200	1,200	1,500	1,526	1,553
Equipment/Capital												
Repairs & Maintenance												
Rentals												
Administrative Travel												
Outside Services												
Other Expenses	0	81	0	372	0	208	228			250	254	259
SUBTOTAL	178,710	144,274	191,842	229,077	199,143	242,610		202,897	202,897	208,104	214,365	220,817
Equipment Room												
Salaries	144,887	172,819	144,887	151,295	124,095	121,851		128,232	128,232	133,361	138,696	144,244
Benefits				22,117	27,193	64,144		31,136	31,136	33,212	34,540	35,922
MOA/Overtime					8,019	7,558		7,493	7,493	8,617	9,048	9,501
Student/Casual Wages	37,000	50,628	41,500	58,540	41,000	57,476	57,004	50,000	50,000	50,000	50,875	51,765
Materials & Supplies	16,200	16,898	14,000	18,885	14,500	15,840	16,555	13,775	13,775	13,000	13,228	13,459

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Telephone	3,800	2,854	3,500	2,699	3,500	2,804	2,788	3,325	3,325	3,300	3,358	3,417
Equipment/Capital					16,000					15,000	15,263	15,530
Repairs & Maintenance	5,000	0	3,000	0	3,000	779	545	2,850	2,850	2,800	2,849	2,899
Rentals	6,000	5,208	6,000	5,208	6,000	5,208	5,208	5,700	5,700	5,500	5,596	5,694
Administrative Travel					0	100				0	0	0
Outside Services										0	0	0
Other Expenses	1,000	1,537	1,000	1,320	1,000	650	873	950	950	900	916	932
SUBTOTAL	213,887	249,944	213,887	260,063	244,307	276,410		243,461	243,461	265,690	274,368	283,361
Facilities (General & Makal)												
Salaries	691,637	908,416	714,973	630,732	717,193	650,661		733,866	733,866	761,110	791,261	821,952
Benefits	23,336			236,143	32,403	295,989		564	564	564	564	564
MOA/Overtime					7,958	7,155		7,155	7,155	8,228	8,640	9,072
Student/Casual Wages	65,000	85,799	65,000	101,072	90,000	99,743	98,614	90,000	90,000	100,000	101,750	103,531
Materials & Supplies	55,500	72,631	55,500	99,646	70,500	107,883	102,711	77,140	77,140	102,000	103,785	105,601
Telephone	12,000	11,119	12,000	12,381	12,000	16,180	14,914	11,400	11,400	15,000	15,263	15,530
Equipment/Capital	0	0								0	0	0
Repairs & Maintenance	2,300	5,930	2,300	6,690	2,300	2,821	3,906	2,185	2,185	4,000	4,070	4,141
Rentals - Portable Toilets	41,700	41,663	41,700	34,452	41,700	35,148	35,660	42,513	42,513	42,000	42,735	43,483
Rentals - Vehicle	5,000	4,728	5,000	4,388	5,000	5,504	5,203	4,750	4,750	5,200	5,291	5,384
Administrative Travel	0	50	0	897			184			0	0	0
Outside Services - Ambulance	12,000	10,776	12,000	12,466	12,000	12,355	12,219	18,325	18,325	18,500	18,824	19,153
Outside Services - Other	3,000	7,853	3,000	2,204	3,000	2,527	2,995	2,850	2,850	3,000	3,053	3,106
Electricity Charges	40,000	43,702	40,000	30,644	40,000	31,599	32,618	38,000	38,000	38,000	38,665	39,342
Other Expenses	12,500	6,239	12,500	7,797	12,500	693	2,669	11,875	11,875	11,000	11,193	11,388
SUBTOTAL	963,973	1,198,906	963,973	1,179,510	1,046,554	1,268,259		1,040,623	1,040,623	1,108,602	1,145,092	1,182,246
H Zone												
Salaries						32,219		125,000	125,000	130,000	135,000	140,000
Benefits						6,925		50,000	50,000	52,000	54,000	56,000
Wages						77		45,000	45,000	48,000	51,000	54,000
Inventory								620,000	620,000	670,000	720,000	775,000
Materials & Supplies						32,545		20,000	20,000	15,000	15,000	15,000
Rent (Ward)								110,000	110,000	120,000	125,000	130,000
Equipment/Capital						48,896						
Other Expenses						16,975		120,000	120,000	120,000	120,000	120,000
SUBTOTAL						137,637		1,090,000	1,090,000	1,155,000	1,220,000	1,290,000

TABLE 2B

Projected FY16-FY18 Revenue and Expense Budget

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Les Murakami Stadium												
Salaries	59,001	85,412	59,001	59,002	61,235	61,380		63,852	63,852	66,406	69,062	71,825
Benefits				27,381	0	32,912		0	0			
MOA/Overtime					4,313	3,915		3,915	3,915	4,502	4,727	4,964
Student/Casual Wages	44,700	47,935	45,000	48,880	41,000	50,127	49,658	38,950	38,950	47,000	47,823	48,659
Materials & Supplies	4,000	3,284	4,000	5,171	4,000	4,178	4,287	3,800	3,800	4,000	4,070	4,141
Telephone	4,000	4,028	4,000	3,592	1,469	3,664	3,686	1,396	1,396	3,700	3,765	3,831
Equipment/Capital												
Repairs & Maintenance	885	0	885	0	885	3,110	2,177	841	841	1,000	1,018	1,035
Rentals												
Administrative Travel			0	948	0	1,240						
Insurance					0	744						
Outside Services - Trash Pickup	6,795	9,513	6,795	7,296	7,296	1,270	3,300	7,296	7,296	7,000	7,123	7,247
Outside Services - Clean Up	24,120	29,299	24,120	23,763	28,710	30,391	28,956	28,710	28,710	29,000	29,508	30,024
Outside Services - HPD/Security	7,200	10,123	7,200	10,459	8,640	10,351	10,350	8,640	8,640	10,000	10,175	10,353
Other Expenses	300	34	0	443	0	2,200	1,632	4,462	4,462	4,000	4,070	4,141
SUBTOTAL	151,001	189,628	151,001	186,934	157,548	205,481		161,861	161,861	176,608	181,339	186,220
Life Skills												
Salaries	58,514	57,206	58,514	59,211	47,332	47,448		49,368	49,368	51,343	53,396	55,532
Benefits					16,566	17,306		19,254	19,254	20,537	21,359	22,213
MOA/Overtime												
Wages												
Materials & Supplies	2,300	1,894	3,400	4,478	3,800	2,659	2,946	3,610	3,610	3,000	3,053	3,106
Telephone										0	0	0
Equipment/Capital										0	0	0
Repairs & Maintenance										0	0	0
Rentals										0	0	0
Administrative Travel	0	896	1,400	1,119	0	0	313	0	0	1,000	1,018	1,035
Outside Services	7,000	7,273	5,200	5,300	5,000	5,000	5,287	4,750	4,750	5,000	5,088	5,177
Other Expenses	700	0		1,188	1,200	1,191	1,071	1,140	1,140	1,000	1,018	1,035
SUBTOTAL	68,514	67,269	68,514	71,296	73,898	73,604		78,122	78,122	81,880	84,930	88,098

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Media Relations												
Salaries	343,602	400,143	343,602	300,720	287,987	289,727		300,384	300,384	312,399	324,895	337,891
Benefits				46,633	65,076	155,755		57,494	57,494	61,327	63,780	66,331
MOA/Overtime					24,665	24,556		24,545	24,545	28,226	29,637	31,119
Student/Casual Wages	20,000	21,573	22,000	17,517	22,000	19,275	19,153	20,900	20,900	20,000	20,350	20,706
Statisticians	28,000	29,418	28,000	26,890	28,000	27,867	27,827	26,600	26,600	27,000	27,473	27,953
Materials & Supplies	16,000	11,815	14,000	30,167	14,000	23,565	23,711	13,300	13,300	23,000	23,403	23,812
Telephone	10,000	10,783	10,000	9,070	10,000	10,998	10,591	9,500	9,500	10,000	10,175	10,353
Equipment/Capital	5,000	0	5,000	0	5,000	0	0	4,750	4,750	4,000	4,070	4,141
Repairs & Maintenance										0	0	0
Rentals										0	0	0
Administrative Travel					0	135				0	0	0
Outside Services - Photographer										0	0	0
Xerox Charges	8,000	5,762	8,000	3,917	8,000	5,857	5,460	7,600	7,600	6,000	6,105	6,212
Media Guides/Website	12,000	7,667	12,000	5,723	12,000	7,287	7,012	11,400	11,400	7,500	7,631	7,765
Other Expenses	4,000	1,920	4,000	1,187	4,000	1,362	1,383	3,800	3,800	3,000	3,053	3,106
SUBTOTAL	446,602	489,081	446,602	441,824	480,728	566,384		480,272	480,272	502,452	520,571	539,390
Cheer Squad												
Salaries	43,997	22,778	49,523	53,976	38,054	36,684		36,684	36,684	38,151	39,677	41,265
Benefits					13,319	17,582		14,307	14,307	15,261	15,871	16,506
Scholarship	189,388	171,948	204,738	211,950	208,010	116,164	140,900	127,440	127,440	136,368	145,872	152,698
Materials & Supplies	4,000	4,742	2,700	3,343	3,000	2,729	3,053	2,850	2,850	3,000	3,053	3,106
Telephone	500	348	200	293	300	0	93	285	285	300	305	311
Equipment/Capital										0	0	0
Repairs & Maintenance										0	0	0
Rentals										0	0	0
Administrative Travel	0	1,066	1,600	23,275	1,200	19,021	18,076	16,200	16,200	18,000	18,315	18,636
Outside Services	0	0	0	0	0	0		0	0	0	0	0
Other Expenses	0	277	0	96	0	275	239	0	0	250	254	259
SUBTOTAL	237,885	201,159	258,761	292,932	263,883	192,454		197,766	197,766	211,330	223,348	232,779

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Sports Marketing												
Salaries	323,227	321,305	321,332	322,138	306,002	300,614		336,260	336,260	349,711	363,699	378,247
Benefits					96,522	124,826		131,142	131,142	139,884	145,480	151,299
MOA/Overtime					8,019	8,674		12,260	12,260	14,099	14,804	15,544
Student/Casual Wages	25,000	25,175	25,000	25,984	25,000	19,746	21,536	23,750	23,750	25,000	25,438	25,883
Materials & Supplies	27,000	27,333	27,000	33,952	35,000	36,374	34,985	33,250	33,250	35,000	35,613	36,236
Telephone	8,500	7,942	8,500	7,729	10,000	7,845	7,832	9,500	9,500	8,000	8,140	8,282
Equipment/Capital												
Repairs & Maintenance												
Rentals	5,000	4,728	5,000	4,728	5,000	4,728	4,728	4,750	4,750	4,800	4,884	4,969
Administrative Travel	34,500	14,965	34,500	33,976	25,000	22,493	24,037	23,750	23,750	24,000	24,420	24,847
Outside Services (contract)	30,000	29,197	30,000	30,274	30,000	33,157	32,185	30,000	30,000	32,000	32,560	33,130
Parking Passes	10,000	8,733	10,000	7,675	10,000	11,999	10,808	9,500	9,500	11,000	11,193	11,388
Paciolan - H Mail Fees (contract)	9,000	7,926	9,000	8,778	9,000	8,778	8,693	9,000	9,000	9,000	9,158	9,318
Other Expenses	1,000	4,527	1,000	1,655	1,000	944	1,445	950	950	1,000	1,018	1,035
SUBTOTAL	473,227	451,831	471,332	476,889	560,544	580,179		624,112	624,112	653,494	676,404	700,179
Stan Sheriff Center												
Salaries	249,803	310,293	249,803	256,106	223,881	220,382		231,842	231,842	243,625	250,291	260,222
Benefits				58,552	34,049	103,648		39,574	39,574	42,212	43,901	45,657
MOA/Overtime					12,332	13,581		13,622	13,622	15,665	16,448	17,271
Student/Casual Wages	131,200	140,937	136,200	136,059	136,932	149,346	145,848	130,085	130,085	135,000	137,363	139,766
Materials & Supplies	20,000	19,448	15,000	19,506	23,000	19,969	19,824	21,850	21,850	20,000	20,350	20,706
Telephone	5,000	6,244	5,000	4,836	5,000	5,845	5,683	4,750	4,750	5,000	5,088	5,177
Equipment/Capital										2,000	2,035	2,071
Repairs & Maintenance	3,000	2,408	3,000	1,853	3,000	2,471	2,341	2,850	2,850	3,000	3,053	3,106
Rentals												
Outside Services - HPD/Securty	14,800	14,635	14,800	16,833	14,800	11,478	12,865	14,060	14,060	14,000	14,245	14,494
Insurance (per policy)	22,000	20,843	22,000	22,012	22,000	24,017	23,299	25,282	25,282	26,000	26,455	26,918
Other Expenses (Daktronics service)	500	77	500	407	4,700	242	259	17,130	17,130	18,000	18,315	18,636
SUBTOTAL	446,303	514,885	446,303	516,164	479,695	550,980		501,045	501,045	524,503	537,543	554,024

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Student-Athlete Academic Services												
Salaries - Graduate Assistants					75,000	59,627		75,000	75,000	75,000	76,313	77,648
Benefits												
Scholarship												
Student/Casual Wages	140,000	151,752	140,000	138,698	150,000	158,244	153,685	150,000	150,000	154,000	156,695	159,437
Materials & Supplies	8,220	7,620	8,220	11,280	10,370	10,219	10,171	9,852	9,852	10,000	10,175	10,353
Telephone	6,500	8,250	6,500	8,605	8,250	10,155	9,655	7,838	7,838	9,500	9,666	9,835
Equipment/Capital	3,900	0	3,900		0							
Repairs & Maintenance												
Other Expenses	3,000	944	3,000	293	3,000	52	189	2,850	2,850	2,850	2,900	2,951
SUBTOTAL	161,620	168,566	161,620	158,877	246,620	238,296		245,539	245,539	251,350	255,749	260,224
Student Affairs												
Salaries	153,820	162,851	128,545	152,584	149,373	148,736		168,504	168,504	175,244	182,254	189,544
Benefits					52,280	70,653		65,717	65,717	70,098	72,902	75,818
Scholarship - Managers/GAs	325,475	220,969	416,712	274,410	451,947	333,107		316,842	316,842	338,466	361,284	379,037
Scholarship - 5th Years	470,886	0	506,186		622,528			491,547	491,547	520,359	550,326	576,698
Scholarship - Unused Scholarship	(294,014)	0	(842,864)		(649,220)			(217,072)	(217,072)	(227,120)	(237,280)	(248,272)
Scholarship - Summer School	180,000	245,699	170,000	266,801	275,000	268,597		275,000	275,000	275,000	275,000	275,000
Student/Casual Wages												
Materials & Supplies	985	54	1,925	1,557	1,240	501	668	1,178	1,178	1,200	1,221	1,242
Telephone												
Equipment/Capital												
Repairs & Maintenance	100	0	100	0			0	0	0	100	102	104
Rentals	215	0										
Administrative Travel	3,200	5,386	2,260	999	3,160	3,080	2,895	3,002	3,002	3,000	3,053	3,106
Outside Services												
Other Expenses	0	478	215	70	100	178	186	95	95	100	102	104
SUBTOTAL	840,667	635,437	383,081	696,420	906,408	824,853		1,104,813	1,104,813	1,156,447	1,208,962	1,252,380

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Ticket Office												
Salaries	277,875	286,158	277,875	346,986	212,730	213,228		269,304	269,304	280,076	291,279	302,930
Benefits					74,456	67,818		105,029	105,029	112,030	116,512	121,172
MOA/Overtime					16,342	18,927		23,255	23,255	26,743	28,080	29,484
Student/Casual Wages	88,000	90,113	88,000	98,464	90,000	98,717	97,806	85,500	85,500	98,000	99,715	101,460
Materials & Supplies	5,000	7,905	5,000	9,745	14,000	40,838	31,326	13,300	13,300	13,000	13,228	13,459
Telephone	17,000	19,735	17,000	15,478	17,000	18,418	17,961	16,150	16,150	18,000	18,315	18,636
Equipment/Capital										2,000	2,035	2,071
Repairs & Maintenance					1,000	0	0	950	950	1,000	1,018	1,035
Administrative Travel	1,800	654	1,800	2,597	1,800	448	898	1,710	1,710	1,700	1,730	1,760
Outside Services - Ticket Printing	47,000	38,505	47,000	32,232	42,000	26,187	28,628	39,900	39,900	40,000	40,700	41,412
Postage	24,000	20,321	24,000	26,339	24,000	22,957	23,370	22,800	22,800	24,000	24,420	24,847
Other Expenses	5,626	6,158	5,626	4,729	5,626	20,720	16,065	5,345	5,345	5,800	5,902	6,005
Bank Service Fees	115,000	118,423	115,000	64,118	115,000	72,075	75,118	90,000	90,000	90,000	91,575	93,178
Paciolan Fees	100,000	57,242	100,000	55,602	100,000	96,524	84,411	90,000	90,000	90,000	91,575	93,178
SUBTOTAL	681,301	645,214	681,301	656,289	713,954	696,857		763,242	763,242	802,350	826,082	850,627
Training Room												
Salaries	549,004	575,308	542,254	564,437	443,409	441,275		506,199	506,199	529,625	550,810	572,843
Benefits				36,900	123,978	191,615		120,272	120,272	129,562	134,744	140,134
MOA/Overtime					25,880	30,881		27,766	27,766	31,930	33,527	35,203
Scholarship	144,912	158,196	151,307	166,274	157,499	173,527		126,843	126,843	134,401	142,241	149,161
Student/Casual Wages	6,000	4,784	6,000	2,430	5,000	45,813	33,033	70,000	70,000	70,000	71,225	72,471
Materials and Supplies	78,800	82,059	80,300	105,200	94,300	96,919	97,089	94,300	94,300	100,000	101,750	103,531
Telephone	4,000	3,818	3,000	3,476	3,000	3,734	3,691	2,850	2,850	3,700	3,765	3,831
Repairs & Maintenance	0	1,002	0	1,441	0	83	446	10,165	10,165	5,000	5,088	5,177
Rentals - Vehicles	7,000	5,992	6,500	6,328	7,500	6,135	6,159	7,125	7,125	7,000	7,123	7,247
Administrative Travel	0	2,178	0	852	3,000	2,250	1,963	2,850	2,850	3,000	3,053	3,106
Outside Services	5,000	2,042	5,000	3,379	4,000	3,633	3,423	3,800	3,800	3,800	3,867	3,934
Other Expenses	2,000	1,192	2,000	555	4,500	4,887	3,651	4,275	4,275	4,300	4,375	4,452
University Health Services	28,000	29,837	28,000	24,755	28,000	27,456	27,154	30,000	30,000	30,000	30,525	31,059
SUBTOTAL	824,716	866,408	824,361	916,027	900,065	1,028,207		1,006,444	1,006,444	1,052,318	1,092,092	1,132,149

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Weight Room (Strength & Conditioning)												
Salaries	116,371	139,665	116,371	134,746	149,646	147,020		211,064	211,064	222,685	231,592	240,856
Benefits				14,540	36,136	62,324		63,440	63,440	68,941	71,699	74,567
MOA/Overtime					12,940	10,650		13,127	13,127	15,096	15,850	16,643
Scholarship	61,421	75,101	82,204	89,198	86,773	77,788		76,106	76,106	80,640	85,345	89,497
Student/Casual Wages					0	17,695						
Materials & Supplies	8,000	6,412	5,250	13,694	5,500	4,072	6,230	5,225	5,225	5,500	5,596	5,694
Telephone	800	1,661	750	590	750	603	706	713	713	750	763	776
Equipment/Capital										0	0	0
Repairs & Maintenance			3,000	0	2,500	0		2,375	2,375	2,500	2,544	2,588
Rentals										0	0	0
Administrative Travel	0	2,135								0	0	0
Outside Services	0	569								0	0	0
Other Expenses	200	140	0	627	250	2,801	2,100	238	238	250	254	259
SUBTOTAL	186,792	225,683	207,575	253,394	294,494	322,953		372,286	372,286	396,362	413,644	430,880

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Baseball												
Salaries	415,627	443,840	425,315	417,343	346,134	335,807		341,072	341,072	304,104	304,104	304,104
Benefits					121,147	133,174		133,018	133,018	121,642	121,642	121,642
Scholarship	306,076	264,400	329,021	289,907	346,837	244,818		273,862	273,862	289,914	306,610	321,303
Student/Casual Wages	6,000	6,991	6,000	10,188	6,000	4,681	6,013	5,700	5,700	6,000	6,105	6,212
Materials & Supplies	15,179	9,446	15,179	6,670	15,429	3,107	4,453	14,657	14,657	15,000	15,263	15,530
Telephone	8,846	9,156	8,847	8,421	9,097	8,336	8,435	8,642	8,642	8,500	8,649	8,800
Game Guarantees	50,000	119,071	50,000	59,729	75,000	89,500	86,503	65,000	65,000	90,000	91,575	93,178
Team Travel	125,727	166,063	164,232	183,833	210,000	226,180	211,699	285,923	285,923	285,000	289,988	295,062
Supplemental Meals								28,280	28,280	30,000	30,525	31,059
Recruiting	54,280	51,671	54,280	49,450	61,280	72,082	65,515	58,216	58,216	65,000	66,138	67,295
Outside Services - Umpires	70,000	73,785	70,000	54,769	70,000	68,021	65,947	70,000	70,000	70,000	71,225	72,471
Post-Season Conference	38,505	49,242										
Other Expenses	1,500	1,593	1,500	740	1,000	761	840	950	950	1,000	1,018	1,035
SUBTOTAL	1,091,740	1,195,258	1,124,373	1,081,050	1,261,923	1,186,467		1,285,320	1,285,320	1,286,160	1,312,840	1,337,691
Men's Basketball												
Salaries	954,329	961,926	935,061	1,010,256	714,000	746,041		738,812	738,812	763,808	765,584	767,430
Benefits					211,820	218,993		245,787	245,787	305,523	306,233	306,972
MOA/Overtime					4,313	3,653		4,935	4,935	5,675	5,958	6,256
Scholarship	340,084	369,960	365,579	421,551	385,375	290,663		304,291	304,291	322,127	340,678	357,003
Student/Casual Wages	0	8,748	0	7,975	0	11,143	10,270	0	0	0	0	0
Materials & Supplies	21,000	23,351	20,210	24,685	20,000	22,252	22,849	19,000	19,000	23,000	23,403	23,812
Telephone	8,500	7,712	9,500	9,820	10,000	9,771	9,575	9,500	9,500	9,500	9,666	9,835
Christmas Break Per Diem			7,852	6,800	4,800	9,670		4,560	4,560	9,000	9,158	9,318
Game Guarantees	118,226	149,897	115,000	139,578	210,288	209,122	189,291	274,513	274,513	225,000	228,938	232,944
Administrative Travel	1,710	5,807	1,500	3,215	1,500		1,224	1,425	1,425	1,500	1,526	1,553
Team Travel	175,000	249,124	166,929	162,547	199,035	221,485	212,462	189,083	189,083	250,000	254,375	258,827
Recruiting	73,560	82,879	73,560	75,664	95,060	96,191	90,755	90,307	90,307	90,000	91,575	93,178
Outside Services - Referees	100,000	74,095	95,000	103,353	115,000	102,945	100,142	115,000	115,000	115,000	117,013	119,060
Supplemental Meals								17,544	17,544	20,000	20,350	20,706
Other Expenses	2,000	1,420	0	1,640	1,500	790	1,023	1,425	1,425	1,500	1,526	1,553
Pre/Post Game Meals	9,900	9,791	7,900	2,404	9,000	8,619	7,493	8,550	8,550	8,500	8,649	8,800
Post-Season Conference	30,000	32,244	42,446	36,603	36,528	41,822	39,820	31,389	31,389	40,000	40,700	41,412
Post-Season NCAA			0	37,846						0	0	0
SUBTOTAL	1,834,309	1,976,954	1,840,536	2,043,938	2,018,218	1,993,160		2,056,121	2,056,121	2,190,133	2,225,331	2,258,660

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Football												
Salaries	2,890,533	3,668,526	2,487,119	2,480,565	1,900,056	1,930,930		1,893,076	1,893,076	1,893,076	1,893,076	1,893,076
Benefits					593,519	759,532		636,315	636,315	659,426	659,426	659,426
Scholarship	2,223,629	1,852,591	2,390,325	2,080,917	2,519,757	1,754,097		1,989,595	1,989,595	2,106,215	2,227,510	2,334,253
Student/Casual Wages	27,280	47,039	27,280	49,272	23,751	56,996	54,455	22,563	22,563	25,000	25,438	25,883
Materials & Supplies	157,504	157,651	157,504	139,515	178,058	95,909	110,804	169,155	169,155	169,000	171,958	174,967
Telephone	12,000	11,854	12,000	10,427	12,000	10,907	10,906	11,400	11,400	11,400	11,600	11,802
Equipment/Capital	10,480	5,335	10,480	0	0	0		0	0	2,000	2,035	2,071
Repairs & Maintenance	5,345	5,225	5,345	3,458	4,000	3,100	3,384	3,800	3,800	3,800	3,867	3,934
Rentals	17,168	16,609	17,168	38,175	23,985	38,985	36,585	22,786	22,786	38,000	38,665	39,342
Game Guarantees	1,463,035	1,447,003	593,035	544,190	700,000	700,000	743,538	1,042,360	1,042,360	1,170,000	1,190,475	1,211,308
Mountain West Travel Subsidies			650,000	700,000	650,000	625,000		700,000	700,000	700,000	712,250	724,714
Team Meals/Lodging	123,810	128,340	123,810	111,203	124,664	105,511	108,932	138,169	138,169	140,000	142,450	144,943
Team Trip #1	280,158	287,313	110,362	109,214	152,600	135,154	145,182	273,125	273,125	220,000	223,850	227,767
Team Trip #2	210,535	212,882	179,681	205,171	172,600	160,394	174,598	203,490	203,490	220,000	223,850	227,767
Team Trip #3	133,321	128,902	95,971	86,337	116,100	105,528	104,027	140,980	140,980	220,000	223,850	227,767
Team Trip #4	176,930	186,154	195,739	218,633	145,900	401,648	343,496	256,643	256,643	220,000	223,850	227,767
Team Trip #5	161,123	157,837	177,336	116,648	280,320	236,090	204,376	150,290	150,290	220,000	223,850	227,767
Team Trip #6			202,978	228,675	236,410	0		196,983	196,983	220,000	223,850	227,767
Pre-Fall and Spring Camps	76,000	80,547	76,000	119,890	170,328	155,151	140,638	161,811	161,811	150,000	152,625	155,296
Supplemental Meals								58,800	58,800	60,000	61,050	62,118
Recruiting	110,000	124,686	110,000	127,688	150,000	77,361	109,912	142,500	142,500	135,000	137,363	139,766
Outside Services - Officials	100,000	125,421	100,000	126,920	125,000	142,855	137,925	125,000	125,000	138,000	140,415	142,872
Administrative Travel	4,068	26,513	4,068	4,723	5,881	6,753	8,323	5,587	5,587	6,000	6,105	6,212
Other Expenses	6,902	8,883	6,902	3,859	4,330	5,574	5,562	4,114	4,114	4,500	4,579	4,659
Aloha Stadium Expenses	640,000	602,615	560,000	497,253	560,000	532,364	532,367	640,000	640,000	640,000	651,200	662,596
SUBTOTAL	8,829,821	9,281,926	8,293,103	8,002,733	8,849,259	8,039,841		8,988,542	8,988,542	9,371,417	9,575,184	9,765,842

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Men's Golf												
Salaries	68,461	73,186	68,461	71,436	50,712	50,712		52,571	52,571	52,740	52,740	52,740
Benefits					17,749	20,924		20,503	20,503	21,096	21,096	21,096
Scholarship	117,722	65,154	126,547	89,858	133,399	86,898		105,332	105,332	111,506	117,927	123,578
Materials & Supplies	11,000	11,901	11,000	2,258	10,000	633	2,085	9,500	9,500	9,500	9,666	9,835
Telephone	2,500	2,737	2,500	1,920	3,000	2,518	2,420	2,850	2,850	2,850	2,900	2,951
Team Travel	55,691	69,145	55,691	73,712	69,612	78,510	76,614	66,132	66,132	77,000	78,348	79,719
Recruiting	6,000	5,880	6,000	5,429	7,000	6,650	6,329	6,650	6,650	7,000	7,123	7,247
Supplemental Meals								11,520	11,520	12,000	12,210	12,424
Other Expenses	1,500	990	1,500	94	2,000	12	126	1,900	1,900	1,900	1,933	1,967
Conference Tournament	9,200	9,397	9,200	8,721	8,583	9,221	9,138	11,758	11,758	11,000	11,193	11,388
SUBTOTAL	272,074	238,390	280,899	253,428	302,055	256,078		288,714	288,714	306,592	315,135	322,945
Coed Sailing												
Salaries	19,933	20,392	19,933	19,285	20,500	19,619		20,500	20,500	20,500	20,500	20,500
Benefits					482	444		482	482	482	482	482
Scholarship												
Materials & Supplies	0	6,308	0	5,100	1,000	2,587	3,462	950	950	3,500	3,561	3,624
Telephone												
Team Travel	49,681	44,644	49,681	42,721	78,837	55,476	51,842	74,895	74,895	75,000	76,313	77,648
Recruiting												
Supplemental Meals								2,040	2,040	2,500	2,544	2,588
Other Expenses	0	4,569	0	11,392	5,500	2,541	4,514	5,225	5,225	5,000	5,088	5,177
SUBTOTAL	69,614	75,913	69,614	78,499	106,319	80,666		104,092	104,092	106,982	108,487	110,018

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Men's Swimming and Diving												
Salaries	130,354	132,600	130,354	142,425	99,633	104,971		119,623	119,623	99,379	99,379	99,379
Benefits					34,872	45,685		46,653	46,653	39,752	39,752	39,752
Scholarship	258,987	284,300	278,403	392,229	293,478	213,005		231,729	231,729	245,312	259,439	271,872
Student/Casual Wages												
Materials & Supplies	4,000	3,697	3,800	4,252	8,000	7,964	6,795	7,600	7,600	7,000	7,123	7,247
Telephone	0	960	0	905	0	770	816			825	839	854
Equipment/Capital										0		
Repairs & Maintenance										0		
Rentals										0		
Game Guarantees			0	1,128	0	1,000				1,000	1,018	1,035
Christmas Break Per Diem	5,600	5,600	5,600	5,601	5,600	11,700	9,870	5,320	5,320	6,000	6,105	6,212
Team Travel	45,000	45,203	46,889	45,703	53,697	57,151	53,667	51,012	51,012	54,000	54,945	55,907
Recruiting	6,000	5,850	6,000	7,385	7,000	7,320	7,186	6,650	6,650	7,000	7,123	7,247
Supplemental Meals								26,536	26,536	28,000	28,490	28,989
Outside Services - Referees										0		
Other Expenses	0	87	200	435	200	398	374	190	190	375	382	388
Post-Season Conference	42,472	37,511	39,874	35,025	37,515	41,390	39,729	38,494	38,494	40,000	40,700	41,412
Post-Season NCAA	3,000	7,436	3,709	4,990	3,592	11,209	9,588	11,541	11,541	10,500	10,684	10,871
SUBTOTAL	495,413	523,244	514,828	640,078	543,587	502,564		545,348	545,348	539,143	555,977	571,164
Men's Tennis												
Salaries	107,140	109,539	107,140	98,236	83,000	81,811		85,575	85,575	85,808	85,808	85,808
Benefits					24,806	35,861		28,610	28,610	29,429	29,429	29,429
Scholarship	117,722	102,392	126,547	135,843	133,399	108,582		105,332	105,332	111,506	117,927	123,578
Student/Casual Wages			0	0	0	0		0	0	0	0	0
Materials & Supplies	10,000	10,165	10,000	9,633	10,000	4,982	6,430	9,500	9,500	10,000	10,175	10,353
Telephone	1,500	1,639	1,750	1,294	1,750	360	675	1,663	1,663	1,600	1,628	1,656
Supplemental Meals								7,560	7,560	8,000	8,140	8,282

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Game Guarantees	5,000	5,550	6,500	5,500	6,500	2,500	3,405	5,000	5,000	5,000	5,088	5,177
Team Travel	67,000	78,388	63,241	60,349	80,000	78,229	74,669	76,000	76,000	76,000	77,330	78,683
Recruiting	4,000	4,471	4,000	4,006	5,000	3,737	3,864	4,750	4,750	4,750	4,833	4,918
Outside Services - Referees	3,200	2,600	4,000	3,460	4,000	2,540	2,730	4,000	4,000	4,000	4,070	4,141
Other Expenses	500	3,267	250	1	250	555	715	238	238	500	509	518
Post-Season Conference	11,092	13,284	12,551	12,114	15,318	19,619	17,484	15,318	15,318	17,500	17,806	18,118
Post-Season NCAA	9,300	0	9,300	0	15,000	0	0	0	0	10,000	10,175	10,353
SUBTOTAL	336,454	331,295	345,279	330,436	379,022	338,776		343,544	343,544	364,092	372,917	381,014
Men's Volleyball												
Salaries	265,486	238,569	265,486	304,548	196,656	183,985		199,156	199,156	212,500	212,500	212,500
Benefits					68,830	88,749		77,671	77,671	85,000	85,000	85,000
Scholarship	117,722	146,806	126,547	152,564	133,399	111,347		105,332	105,332	111,506	117,927	123,578
Materials & Supplies	6,000	7,528	7,500	6,527	7,500	6,529	6,628	7,125	7,125	7,000	7,123	7,247
Telephone	4,000	3,040	4,000	2,503	4,000	5,601	4,725	3,800	3,800	4,750	4,833	4,918
Equipment	1,500	0								0	0	0
Game Guarantees	48,400	45,451	38,400	37,400	42,400	35,500	36,875	40,280	40,280	40,000	40,700	41,412
Administrative Travel	1,000	879	1,000	0	1,000	0		950	950	1,000	1,018	1,035
Team Travel	98,537	108,033	108,749	106,117	135,000	142,365	131,683	128,250	128,250	135,000	137,363	139,766
MPSF PostSeason Trip	20,000	0	20,000	25,576	50,000	0		27,598	27,598	28,000	28,490	28,989
Pre/Post Game Meals	3,312	3,637	3,500	0	4,200	3,636	2,909	3,990	3,990	4,000	4,070	4,141
Supplemental Meals								12,960	12,960	14,000	14,245	14,494
Christmas Break Per Diem	4,600	4,748	4,200	2,175	3,500	5,019		3,325	3,325	3,300	3,358	3,417
Recruiting	14,902	14,170	14,902	21,588	23,402	29,085	26,094	22,232	22,232	26,000	26,455	26,918
Outside Services - Referees	12,000	11,660	12,000	13,442	12,000	14,058	13,695	12,000	12,000	14,000	14,245	14,494
Other Expenses	500	1,775	500	430	500	1,898	1,592	475	475	1,500	1,526	1,553
SUBTOTAL	597,959	586,296	606,783	672,872	682,387	627,772		645,143	645,143	687,556	698,852	709,463

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Women's Basketball												
Salaries	478,629	593,375	520,992	573,579	394,048	423,617		437,860	437,860	442,597	449,820	449,820
Benefits					137,917	177,141		170,765	170,765	177,039	179,928	179,928
MOA/Overtime					4,313	3,639		4,935	4,935	5,675	5,958	6,256
Scholarship	392,405	338,837	421,822	384,668	444,663	294,862		351,105	351,105	371,685	393,090	411,927
Student/Casual Wages					10,000	0		0	0	0	0	0
Materials & Supplies	17,025	14,213	31,170	37,989	24,200	18,188	21,751	22,990	22,990	23,000	23,403	23,812
Telephone	7,000	6,836	2,300	6,791	2,300	2,209	3,588	2,185	2,185	3,600	3,663	3,727
Equipment/Capital	5,000	0	4,395	4,395	4,500	0	879	4,275	4,275	4,300	4,375	4,452
Game Guarantees	17,278	60,382	17,278	19,840	6,500	0	10,006	33,000	33,000	60,000	61,050	62,118
Administrative Travel	975	13,250	1,000	158	1,000	1,285	2,256	950	950	2,300	2,340	2,381
Team Travel	177,026	167,703	166,839	153,162	180,577	200,129	187,493	171,548	171,548	200,000	203,500	207,061
Recruiting	73,560	62,892	73,560	75,841	93,560	87,300	82,567	88,882	88,882	90,000	91,575	93,178
Outside Services - Referees	110,000	120,811	110,000	120,681	120,000	82,749	94,142	120,000	120,000	125,000	127,188	129,413
Christmas Break Per Diem	5,440	5,120	5,440	4,568	6,120	6,204		5,814	5,814	6,000	6,105	6,212
Pregame Meals	7,500	7,286	7,849	4,400	8,600	4,370	4,668	8,170	8,170	9,000	9,158	9,318
Supplemental Meals								17,280	17,280	18,000	18,315	18,636
Other Expenses	3,000	4,455	1,500	11,118	1,000	652	3,125	950	950	3,000	3,053	3,106
Post Season Conference	30,000	24,615	34,804	37,932	30,000	40,561	38,440	44,750	44,750	45,000	45,788	46,589
Post Season NCAA			0	0	0	14,371		0	0	3,500	3,561	3,624
SUBTOTAL	1,324,838	1,419,775	1,398,949	1,435,122	1,469,298	1,357,275		1,485,459	1,485,459	1,589,696	1,631,869	1,661,558
Women's Cross Country/Track & Field												
Salaries	183,352	196,461	190,091	187,448	146,808	131,242		158,029	158,029	160,148	160,148	160,148
Benefits					51,383	61,978		57,224	57,224	64,059	64,059	64,059
Scholarship	470,886	504,971	506,186	538,113	533,596	370,866		421,326	421,326	446,022	471,708	494,312
Materials & Supplies	31,071	22,848	35,535	28,355	35,600	29,920	28,900	33,820	33,820	32,000	32,560	33,130
Telephone	1,000	953	1,000	850	1,000	1,005	969	950	950	1,000	1,018	1,035
Equipment	4,000	10,047										
Repairs & Maintenance	500	0	500	0	200		0	190	190	250	254	259
Rentals	1,500	2,210	1,500	1,230	2,000	2,190	2,000	1,900	1,900	2,000	2,035	2,071
Guarantees	18,000	7,639	0	0	18,000	21,176	15,587	17,100	17,100	20,000	20,350	20,706

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Supplemental Meals								66,360	66,360	68,000	69,190	70,401
Team Travel	191,193	192,946	192,317	172,388	191,466	175,286	176,472	181,893	181,893	190,000	193,325	196,708
Recruiting	34,280	30,404	34,280	35,039	37,280	30,021	31,063	35,416	35,416	35,000	35,613	36,236
Outside Services - Massage	4,000	2,345	2,000	1,197	2,500	1,590	1,587	2,375	2,375	2,500	2,544	2,588
Outside Services - Officials										0	0	0
Other Expenses	1,179	1,278	2,715	1,615	1,950	2,508	2,207	1,853	1,853	2,000	2,035	2,071
Post Season Conference	76,789	69,215	81,953	56,098	71,043	58,410	59,028	72,190	72,190	75,000	76,313	77,648
Post Season NCAA	24,061	19,758	25,684	14,445	24,303	5,888		22,640	22,640	25,000	25,438	25,883
SUBTOTAL	1,041,811	1,061,075	1,073,761	1,036,779	1,117,128	892,080		1,073,266	1,073,266	1,122,979	1,156,588	1,187,255
Women's Golf												
Salaries	68,461	70,677	68,461	67,860	50,712	50,712		52,571	52,571	52,740	52,740	52,740
Benefits					17,749	21,052		20,503	20,503	21,096	21,096	21,096
Scholarship	156,962	140,242	168,729	116,939	177,865	137,392		140,442	140,442	148,674	157,236	164,771
Materials & Supplies	14,128	15,678	13,451	14,240	14,451	16,818	16,189	13,728	13,728	16,000	16,280	16,565
Telephone	1,263	1,009	1,200	958	1,200	1,195	1,129	1,140	1,140	1,150	1,170	1,191
Repairs & Maintenance										1,500	1,526	1,553
Rentals	4,760	2,640	5,000	4,620	5,000	4,842	4,578	4,750	4,750	5,000	5,088	5,177
Guarantees										0	0	0
Supplemental Meals								4,672	4,672	4,800	4,884	4,969
Team Travel	49,527	45,505	49,527	46,407	44,371	45,055	45,371	42,152	42,152	45,000	45,788	46,589
Recruiting	5,000	9,594	5,000	9,244	9,000	12,886	11,828	8,550	8,550	12,000	12,210	12,424
Outside Services												
Other Expenses	0	269	500	324	500	301	303	475	475	450	458	466
Conference Championship	9,225	7,155	9,225	9,196	11,334	9,897	9,483	12,967	12,967	13,000	13,228	13,459
SUBTOTAL	309,326	292,769	321,093	269,788	332,182	300,151		301,951	301,951	321,410	331,703	340,999

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Women's Salling												
Salaries	19,933	18,208	19,933	19,285	20,500	19,619		20,500	20,500	20,500	20,500	20,500
Benefits					482	444		482	482	482	482	482
Scholarship												
Materials & Supplies	4,000	4,771	4,000	2,728	4,000	3,449	3,437	3,800	3,800	4,000	4,070	4,141
Telephone												
Repairs & Maintenance										1,500	1,526	1,553
Team Travel	42,210	40,899	42,210	42,141	49,415	43,287	42,819	46,944	46,944	48,000	48,840	49,695
Recruiting												
Supplemental Meals								3,750	3,750	3,900	3,968	4,038
Other Expenses			0	665	0	590	546	0	0	500	509	518
SUBTOTAL	66,143	63,878	66,143	64,819	74,397	67,388		75,476	75,476	78,882	79,895	80,926
Women's Soccer												
Salaries	178,168	191,303	178,168	185,667	138,976	137,806		141,469	141,469	144,964	145,964	145,964
Benefits				13,392	48,642	73,026		55,173	55,173	57,986	58,386	58,386
Scholarship	366,245	260,464	393,701	301,259	415,019	289,202		327,698	327,698	346,906	366,884	384,465
Materials & Supplies	17,410	18,342	18,500	20,811	22,000	21,789	21,249	20,900	20,900	22,000	22,385	22,777
Telephone	3,000	2,378	3,000	2,956	3,600	3,547	3,312	3,420	3,420	3,400	3,460	3,520
Equipment	6,000	5,753										
Rentals	2,000	1,184	1,500	1,776	2,000	1,446	1,486	1,900	1,900	1,900	1,933	1,967
Game Guarantees	18,500	15,443	23,000	24,368	18,760	12,225	14,975	5,000	5,000	15,000	15,263	15,530
Team Travel	126,342	121,975	145,000	142,826	172,181	131,351	132,708	163,572	163,572	165,000	167,888	170,826
Pre-Fall Camp	22,700	18,517	20,260	16,321	27,358	20,981	19,802	25,990	25,990	26,000	26,455	26,918
Supplemental Meals								9,858	9,858	17,000	17,298	17,600
Post-Game Meals	7,020	5,512	7,290	2,965	7,840	5,502	4,996	7,448	7,448	7,500	7,631	7,765
Recruiting	24,280	27,847	24,280	22,860	30,280	33,097	30,524	28,766	28,766	31,000	31,543	32,094
Outside Services - Officials	11,000	9,296	11,000	10,006	11,000	12,967	12,008	11,000	11,000	12,000	12,210	12,424
Other Expenses	1,940	3,471	2,000	1,504	3,000	1,666	1,814	2,850	2,850	2,500	2,544	2,588
Post Season Conference	43,754	35,846	25,000	4,401	41,939	4,470	7,594	40,064	40,064	40,000	40,700	41,412
SUBTOTAL	828,359	717,331	852,698	751,113	942,594	749,075		845,108	845,108	893,156	920,541	944,235

TABLE 2B

Projected FY16-FY18 Revenue and Expense Budget

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Women's Softball												
Salaries	225,212	246,142	243,297	264,168	190,220	188,731		190,572	190,572	190,572	190,572	190,572
Benefits				12,529	66,577	88,709		74,323	74,323	76,229	76,229	76,229
Scholarship	313,924	302,840	337,458	331,830	355,730	262,715		280,884	280,884	297,348	314,472	329,542
Materials & Supplies	17,500	15,645	17,500	15,296	17,500	14,399	14,703	16,625	16,625	16,000	16,280	16,565
Telephone	1,000	1,055	1,000	896	1,000	871	894	950	950	1,000	1,018	1,035
Repairs and Maintenance	500	0	500	0	500	0	0	475	475	500	509	518
Game Guarantees	70,000	70,000	70,000	65,190	75,000	75,000	72,538	71,250	71,250	75,000	76,313	77,648
Team Travel	159,059	159,315	159,000	145,735	168,370	169,241	163,547	159,951	159,951	164,000	166,870	169,790
Recruiting	19,280	18,954	19,280	20,281	24,280	17,287	18,052	23,066	23,066	23,000	23,403	23,812
Supplemental Meals								17,856	17,856	19,000	19,333	19,671
Outside Services - Umpires	30,000	34,924	25,000	45,303	50,000	45,036	44,078	50,000	50,000	50,000	50,875	51,765
Other Expenses	500	460	500	325	500	80	167	500	500	500	509	518
Post Season Conference	28,397	32,485										
Post Season NCAA	0	32,407	0	43,019						35,000	35,613	36,236
SUBTOTAL	865,372	914,227	873,535	944,572	949,677	862,068		886,452	886,452	948,149	971,993	993,900
Women's Swimming and Diving												
Salaries	187,582	189,263	187,582	203,435	143,375	151,257		142,421	142,421	143,009	143,009	143,009
Benefits					50,181	65,730		55,544	55,544	57,204	57,204	57,204
Scholarship	366,245	441,629	393,701	528,090	415,019	368,180		327,698	327,698	346,906	366,884	384,465
Materials & Supplies	15,300	18,164	15,300	15,371	15,300	15,097	15,458	14,535	14,535	15,000	15,263	15,530
Telephone	2,400	1,817	2,400	1,583	2,400	1,537	1,574	2,280	2,280	2,300	2,340	2,381
Christmas Break Per Diem	5,600	5,741	5,600	7,729	5,600	10,920	9,764	5,320	5,320	10,000	10,175	10,353
Guarantees			0	1,128	0	1,000				1,000	1,018	1,035
Team Travel	65,036	67,712	65,036	52,706	72,410	60,837	59,899	68,789	68,789	69,000	70,208	71,436
Recruiting	19,000	18,740	19,000	15,430	23,000	23,122	21,146	21,850	21,850	22,000	22,385	22,777
Supplemental Meals								27,392	27,392	29,000	29,508	30,024
Other Expenses	300	183	300	659	300	86	210	285	285	250	254	259
Post Season Conference	46,444	48,545	46,444	43,306	49,429	47,205	46,559	45,892	45,892	47,000	47,823	48,659
Post Season NCAA	3,000	3,962	3,000	5,848	7,864	8,321	7,390	18,320	18,320	18,000	18,315	18,636
SUBTOTAL	710,907	795,756	738,363	875,285	784,878	753,292		730,327	730,327	760,668	784,384	805,767

TABLE 2B

Projected FY16-FY18 Revenue and Expense Budget

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Women's Tennis												
Salaries	77,926	93,372	93,640	110,437	73,000	80,325		73,000	73,000	73,000	73,000	73,000
Benefits					21,306	31,252		23,706	23,706	24,306	24,306	24,306
Scholarship	209,283	292,271	224,972	245,989	237,154	163,586		187,256	187,256	198,232	209,648	219,694
Student/Casual Wages	2,400	2,528	2,400	2,424	2,800	2,681	2,615	2,660	2,660	2,700	2,747	2,795
Materials and Supplies	18,700	18,824	18,700	19,025	18,700	18,711	18,785	17,765	17,765	18,000	18,315	18,636
Telephone	600	731	600	587	500	757	720	475	475	750	763	776
Christmas Break Per Diem			1,000	1,240	0	1,320	1,172	0	0	1,200	1,221	1,242
Game Guarantees	3,500	3,900	3,500	5,000	3,500	2,500	3,140	3,325	3,325	3,500	3,561	3,624
Team Travel	67,300	47,887	67,080	69,953	80,000	80,891	75,403	76,000	76,000	76,000	77,330	78,683
Supplemental Meals								7,560	7,560	8,000	8,140	8,282
Recruiting	9,000	11,689	9,000	10,239	16,000	4,402	6,298	15,200	15,200	15,000	15,263	15,530
Outside Services - Officials	6,900	7,505	6,120	5,380	7,200	5,100	5,397	7,200	7,200	7,200	7,326	7,454
Other Expenses	1,000	731	1,000	599	700	694	679	665	665	675	687	699
Post Season Conference	10,271	11,795	10,271	13,694	12,628	12,803	12,880	16,068	16,068	16,000	16,280	16,565
Post Season NCAA	0	27,997	0	0	0	2,914		0	0	3,500	3,561	3,624
SUBTOTAL	406,880	519,230	438,283	484,568	473,487	407,935		430,880	430,880	448,063	462,148	474,910
Women's Volleyball												
Salaries	381,413	371,393	371,693	391,643	269,728	283,439		275,336	275,336	275,336	275,336	275,336
Benefits					94,405	101,135		107,381	107,381	110,134	110,134	110,134
Scholarship	313,924	257,366	337,458	297,184	355,730	254,071		280,884	280,884	297,348	314,472	329,542
Materials & Supplies	10,000	5,992	10,000	9,858	10,000	4,937	6,027	9,500	9,500	9,500	9,666	9,835
Telephone	5,600	5,062	5,600	3,554	5,600	4,337	4,253	5,320	5,320	5,300	5,393	5,487
Game Guarantees	36,000	37,000	32,000	32,500	29,500	29,500	30,850	39,000	39,000	39,000	39,683	40,377
Team Travel	84,799	83,422	70,000	65,862	95,544	96,485	89,054	90,767	90,767	91,000	92,593	94,213
Supplemental Meals								13,056	13,056	14,000	14,245	14,494
Pre-Game Meals	4,000	3,960	4,000	3,832	5,000	4,281	4,159	4,750	4,750	4,750	4,833	4,918
Pre-Fall Camp	8,000	4,934	8,000	3,648	7,000	4,385	4,292	6,650	6,650	6,750	6,868	6,988
Recruiting	20,280	21,074	20,280	21,745	25,280	16,842	18,246	24,016	24,016	24,000	24,420	24,847
Outside Services - Officials	23,255	25,441	23,000	28,534	28,000	27,660	27,613	28,000	28,000	29,000	29,508	30,024
Other Expenses	574	154	574	424	574	108	176	550	550	500	509	518
Post Season Conference	13,367	14,896										
Post Season NCAA	5,000	48,458	0	14,486	0	26,255	26,122			27,000	27,473	27,953
SUBTOTAL	906,212	879,152	882,604	873,271	926,361	853,435		885,210	885,210	933,618	955,131	974,667

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

EXPENSES	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Women's Sand Volleyball												
Salaries	21,600	27,305	21,600	37,961	30,600	37,965		25,000	25,000	25,000	25,000	25,000
Benefits					7,772	7,562		6,452	6,452	6,612	6,612	6,612
Scholarship	0	52,763	112,486	79,232	148,221	122,202		140,442	140,442	148,674	157,236	164,771
Materials & Supplies	0	5,635	12,150	8,986	13,600	11,835	10,645	12,920	12,920	13,000	13,228	13,459
Telephone					1,400	945	661	1,330	1,330	1,300	1,323	1,346
Christmas Break Per Diem					0	2,160						
Rentals			0	4,640	5,000	3,776	3,571	4,750	4,750	4,750	4,833	4,918
Game Guarantees										15,000	15,263	15,530
Team Travel	55,400	48,403	49,750	41,642	64,312	71,408	63,154	61,096	61,096	70,000	71,225	72,471
Supplemental Meals								3,360	3,360	3,500	3,561	3,624
Pre-Game Meals			2,000	0						0	0	0
Recruiting			8,000	6,812	11,000	14,146	11,264	10,450	10,450	11,000	11,193	11,388
Outside Services - Officials	0	975	3,000	875	3,000	7,426	5,471	3,000	3,000	5,500	5,596	5,694
Other Expenses	0	0	500	58	500	140	109	475	475	500	509	518
Post-Season Championship			10,000	0	31,906	36,259	25,381	41,615	41,615	42,000	42,735	43,483
SUBTOTAL	77,000	135,081	219,486	180,206	317,311	315,823		310,890	310,890	346,836	358,312	368,813
Women's Water Polo												
Salaries	135,011	140,288	148,522	182,045	115,008	114,117		119,596	119,596	125,012	130,012	130,012
Benefits					40,253	47,170		46,642	46,642	50,005	52,005	52,005
Scholarship	209,283	249,396	224,972	347,896	237,154	204,399		187,256	187,256	198,232	209,648	219,694
Materials & Supplies	23,000	20,908	25,000	29,854	25,000	21,526	23,130	23,750	23,750	25,000	25,438	25,883
Telephone	5,000	2,558	4,000	3,317	4,000	4,225	3,877	3,800	3,800	3,800	3,867	3,934
Christmas Break Per Diem			4,860	4,812	4,320	5,330	4,693	4,104	4,104	4,700	4,782	4,866
Game Guarantees	15,000	7,000	5,000	4,000	5,000	4,000	4,300	4,750	4,750	5,000	5,088	5,177
Team Travel	101,075	95,979	101,215	95,459	124,123	111,590	106,803	117,917	117,917	118,000	120,065	122,166
Recruiting	18,000	17,615	18,000	18,542	24,000	21,365	20,426	22,800	22,800	23,000	23,403	23,812
Supplemental Meals								13,616	13,616	14,000	14,245	14,494
Outside Services - Officials	11,300	6,313	11,300	6,697	11,300	7,408	7,156	11,300	11,300	12,000	12,210	12,424
Other Expenses	1,500	399	500	286	500	150	202	475	475	500	509	518
Post-Season Conference	20,000	20,872	25,000	25,330	28,534	28,152	26,859	13,450	13,450	27,000	27,473	27,953
Post-Season NCAA			0	34,810								
SUBTOTAL	539,169	561,328	568,368	753,047	619,191	569,432		569,456	569,456	606,249	628,742	642,938

Projected FY16-FY18 Revenue and Expense Budget

TABLE 2B

ATHLETIC DEPT SUBTOTALS	Budget FY2012	Actual FY2012	Budget FY2013	Actual FY2013	Budget FY2014	Actual FY2014	Weighted Average of Actuals	Budget FY2015	Projected Actual FY2015	Budget FY2016	Budget FY2017	Budget FY2018
Administrative/Support Services	8,089,793	8,580,148	7,927,584	9,432,334	9,322,985	10,301,050	9,955,217	10,874,554	10,874,554	11,575,717	11,980,826	12,389,206
Men's Athletic Programs	13,527,382	14,209,276	13,075,415	13,103,032	14,142,770	13,025,323	13,159,260	14,256,823	14,256,823	14,852,073	15,164,722	15,456,797
Women's Athletic Programs	7,076,015	7,359,602	7,433,283	7,668,571	8,006,505	7,127,955	7,259,243	7,594,473	7,594,473	8,049,705	8,281,307	8,475,967
Interest Expense	90,000	34,626	80,000	21,272	10,000	9,970	14,696	10,000	10,000	15,000	15,000	15,000
Rentals	100,000	355,620	100,000	98,710	100,000	122,976	141,387	100,000	100,000	140,000	140,000	140,000
Postseason Expenses - Reimbursed	500,000	108,862	500,000	95,351	500,000	43,540	60,434	300,000	300,000	300,000	300,000	300,000
Camps and Clinics/Tournaments	352,000	459,720	425,000	399,694	425,000	401,751	407,137	425,000	425,000	425,000	425,000	425,000
Instate Tuition Reimbursement from Mānoa					(1,600,000)							
Positions Being Covered by Mānoa G Funds					(1,120,000)							
Coaches Bonuses Contingency	50,000		115,000		125,000			100,000	100,000	100,000	100,000	100,000
Plant Fund Expenses		207,778		76,555		72,087						
Medical Expenses	250,000	222,737	230,000	184,275	230,000	153,714	166,729	230,000	230,000	230,000	240,000	250,000
TOTAL BUDGETED EXPENSES	30,035,190		29,886,283		30,142,260			33,890,851	33,890,851	35,687,495	36,646,855	37,551,970
TOTAL BUDGETED REVENUES	28,977,392		29,374,218		29,894,124			32,371,725	30,350,225	32,862,914	32,605,263	33,040,144
BUDGET SURPLUS/(NET LOSS)	(1,057,798)		(512,065)		(248,136)			(1,519,126)	(3,540,626)	(2,824,581)	(4,041,592)	(4,511,826)
TOTAL ACTUAL EXPENSES		31,429,507		30,984,444		31,214,827						
TOTAL ACTUAL REVENUES		29,196,738		27,605,312		29,227,288						
ACTUAL SURPLUS/(NET LOSS)		(2,232,769)		(3,379,132)		(1,987,539)						

UNIVERSITY OF HAWAII AT MANOA
FY2014 Department Expense Budget
How Thin We Operate

TABLE 3

	PERSONNEL COSTS	SCHOLARSHIP COSTS	TRAVEL, MEALS, LODGING (includes preseason & conference tourney)	RECRUITING	OPERATIONS	TOTAL FY14 BUDGET	NOTES FROM OPERATIONS
DEPARTMENTS:							
<i>General Administrative</i>	705,120				793,680	\$1,498,800	MWC & BWC dues \$110k, BWC travel subsidies \$550k
<i>Senior Woman Administrator</i>	192,701	28,924			17,501	\$239,126	
<i>Band</i>	101,003				12,365	\$113,368	
<i>Business Office</i>	380,543				129,788	\$510,331	
<i>Cheerleading</i>	51,373	208,010			4,500	\$263,883	
<i>Compliance</i>	172,231				12,000	\$184,231	
<i>Computer Services</i>	121,291				88,000	\$209,291	License fees \$83k
<i>Equipment Room</i>	200,307				44,000	\$244,307	
<i>Facilities - Duke Kahanamoku Pool</i>	107,393				91,750	\$199,143	
<i>Facilities - General and Makai</i>	847,554				199,000	\$1,046,554	
<i>Facilities - Les Murakami Stadium</i>	106,548				51,000	\$157,548	Outside services (trash, clean up, HPD) \$45k
<i>Facilities - Stan Sheriff Center</i>	407,195				72,500	\$479,695	Outside services (security) \$14k; Insurance \$22k
<i>Koa Annuene</i>	0				0	\$0	
<i>Life Skills</i>	63,898				10,000	\$73,898	
<i>Media Relations</i>	399,728				81,000	\$480,728	
<i>Sports Marketing</i>	435,544				125,000	\$560,544	Outside services \$30k, 11 Mail fees \$9k
<i>Student Academic Services</i>	150,000	75,000			21,620	\$246,620	
<i>Student Affairs</i>	201,653	700,255			4,500	\$906,408	
<i>Ticket Office</i>	393,528				320,426	\$713,954	Printing \$42k, Bank fees \$115k; Ticketing fees \$100k
<i>Training Room</i>	598,266	157,499			144,300	\$900,065	Health services \$28k
<i>Weight Room</i>	198,721	86,773			9,000	\$294,494	
<i>Baseball</i>	473,281	346,837	210,000	61,280	170,525	\$1,261,923	Game guarantee pool \$75k, Umpires \$70k
<i>Men's Basketball</i>	930,133	385,375	199,035	95,060	408,615	\$2,018,218	Game guarantee pool \$210k; Officiating \$115k
<i>Football</i>	2,517,326	2,519,757	1,406,680	150,000	2,255,496	\$8,849,259	Game guarantees \$700k, MWC travel subsidies \$650k; Aloha Stadium exp \$560k
<i>Men's Golf</i>	68,461	133,399	78,195	7,000	15,000	\$302,055	
<i>Men's Swimming and Diving</i>	134,505	293,478	96,812	7,000	11,792	\$543,587	
<i>Men's Tennis</i>	107,806	133,399	95,318	5,000	37,499	\$379,022	Game guarantee pool \$6k; Officiating \$4k; NCAA travel \$15k
<i>Men's Volleyball</i>	265,486	133,399	142,700	23,402	117,400	\$682,387	Game guarantee pool \$42k; Officiating \$12k; MPSF travel \$50k
<i>Women's Basketball</i>	546,278	444,663	195,297	93,560	189,500	\$1,469,298	Game guarantee pool \$6k; Officiating \$120k; Postseason tourney \$30k
<i>Women's Cross Country/Track and Fie</i>	198,191	533,596	262,509	37,280	85,552	\$1,117,128	Game guarantee pool \$18k; NCAA travel \$24k
<i>Women's Golf</i>	68,461	177,865	55,705	9,000	21,151	\$332,182	
<i>Women's Sailing</i>	20,982		49,415		4,000	\$74,397	
<i>Women's Soccer</i>	187,618	415,019	207,379	30,280	102,298	\$942,594	Game guarantee pool \$19k; Officiating \$11k; Postseason tourney \$42k
<i>Women's Softball</i>	256,797	355,730	168,370	24,280	144,500	\$949,677	Game guarantee pool \$75k; Outside services \$50k
<i>Women's Swimming and Diving</i>	193,556	415,019	127,439	23,000	25,864	\$784,878	NCAA tourney \$8k
<i>Women's Tennis</i>	97,106	237,154	92,628	16,000	30,599	\$473,487	Game guarantee pool \$4k; Outside services \$7k
<i>Women's Volleyball</i>	364,133	355,730	107,544	25,280	73,674	\$926,361	Game guarantee pool \$30k; Outside services \$28k

UNIVERSITY OF HAWAII AT MANOA
FY2014 Department Expense Budget
How Thin We Operate

TABLE 3

	PERSONNEL COSTS	SCHOLARSHIP COSTS	TRAVEL, MEALS, LODGING (includes preseason camp & conference tourney)	RECRUITING	OPERATIONS	TOTAL FY14 BUDGET	NOTES FROM OPERATIONS
<i>Women's Sand Volleyball</i>	38,372	148,221	64,312	11,000	55,406	\$317,311	NCAA travel \$32k, Outside services \$3k
<i>Women's Water Polo</i>	155,261	237,154	156,977	24,000	45,799	\$619,191	Game guarantee pool \$5k, Outside services \$11k
<i>Coed Sailing</i>	20,982		78,837		6,500	\$106,319	
<i>Interest Expense</i>					10,000	\$10,000	
<i>Rentals</i>					100,000	\$100,000	
<i>Postseason Expenses</i>					500,000	\$500,000	
<i>Camps and Clinics/Tournaments</i>					425,000	\$425,000	
<i>Coaches Bonus Contingency</i>					125,000	\$125,000	
<i>In-State Tuition Reimbursement from Manoa</i>					(1,600,000)	(\$1,600,000)	
<i>Positions to be covered by Manoa G Funds</i>					(1,120,000)	(\$1,120,000)	
<i>Plant Fund Expenses (depreciation)</i>					0	\$0	
<i>Medical Expenses</i>					230,000	\$230,000	
TOTAL EXPENSES	\$12,479,332	\$8,522,256	\$3,795,152	\$642,422	\$4,703,098	\$30,142,260	<i>MWC & BWC travel subsidies are \$1.2 million and Aloha Stadium expenses are \$560k of the \$4.7 million of Operations Budget. This leaves 9.76% of Operations (~ \$2.94 million) to pay for game guarantees, officiating costs, supplies, rental costs, equipment, telephone and repairs & maintenance.</i>
% of Total Expense Budget	41.40%	28.27%	12.59%	2.13%	15.60%	100.00%	

REVENUE COMPARISON WITH GROUP OF 5 FOOTBALL CONFERENCES AND BIG WEST (Non-Football) CONFERENCE PROGRAMS
(in millions)

TABLE 4

University (Conference)	Number of NCAA Sponsored Sports				Ticket Revenues	Student Fees	Game Guarantees	Contributions	Direct State Support	Direct Institutional Support	NCAA Conference Distributions & Tournament Revenues	Broadcast TV, Radio & Internet Rights	Program Sales, Concessions, Novelty Sales & Parking	Royalties, Licensing, Advertisements & Sponsorships	Other Operating Revenues	TOTAL OPERATING REVENUES	Indirect Facilities and Administrative Support	TOTAL REVENUE BUDGET (Operating Revenue Budget plus Indirect F&A Support)
	M	F	C	Total	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[A:K]	[L]	[A:L]
Louisville (AAC)	10	13	0	23	\$25.88	\$1.92	\$1.38	\$28.93	\$0.00	\$2.11	\$15.34	\$0.00	\$3.01	\$5.01	\$5.74	\$89.32	\$6.87	\$96.19
Connecticut (AAC)	11	13	0	24	\$8.88	\$9.75	\$1.06	\$7.20	\$0.00	\$9.10	\$13.64	\$1.70	\$0.14	\$10.50	\$1.36	\$63.33	\$0.00	\$63.33
Cincinnati (AAC)	8	10	0	18	\$7.41	\$0.00	\$4.04	\$5.22	\$0.00	\$20.24	\$12.64	\$0.00	\$1.17	\$4.61	\$5.08	\$60.41	\$1.50	\$61.91
Nevada Las Vegas (MWC)	7	10	0	17	\$6.42	\$2.59	\$0.21	\$7.75	\$0.00	\$21.21	\$3.42	\$0.00	\$2.32	\$6.79	\$8.46	\$59.17	\$5.34	\$64.51
South Florida (AAC)	9	9	0	18	\$6.88	\$16.24	\$1.18	\$2.44	\$0.00	\$1.45	\$10.43	\$0.45	\$0.43	\$5.03	\$0.52	\$45.06	\$0.00	\$45.06
Memphis (AAC)	9	9	1	19	\$8.29	\$8.22	\$0.59	\$11.59	\$0.00	\$7.32	\$1.91	\$1.00	\$0.39	\$2.65	\$1.03	\$42.99	\$3.35	\$46.34
Houston (AAC)	7	9	0	16	\$3.81	\$7.78	\$0.51	\$4.29	\$0.00	\$18.33	\$2.66	\$0.00	\$0.52	\$3.50	\$0.62	\$42.02	\$0.00	\$42.02
Central Florida (AAC)	6	10	0	16	\$3.93	\$20.12	\$1.13	\$5.08	\$0.50	\$2.22	\$3.33	\$0.00	\$0.48	\$3.75	\$0.68	\$41.22	\$0.00	\$41.22
Boise State (MWC)	8	11	0	19	\$8.20	\$3.29	\$1.57	\$11.14	\$0.00	\$3.76	\$3.54	\$0.04	\$1.04	\$3.78	\$4.79	\$41.15	\$2.01	\$43.16
San Diego State (MWC)	6	13	0	19	\$5.35	\$9.71	\$0.98	\$5.64	\$0.00	\$7.39	\$3.80	\$0.00	\$0.74	\$4.65	\$0.48	\$38.74	\$0.47	\$39.21
New Mexico (MWC)	10	11	0	21	\$6.73	\$3.17	\$1.32	\$9.06	\$0.00	\$2.82	\$3.82	\$0.01	\$1.39	\$5.73	\$3.25	\$37.30	\$7.04	\$44.34
East Carolina (AAC)	9	10	0	19	\$6.85	\$12.36	\$0.74	\$5.74	\$1.18	\$0.37	\$3.97	\$0.00	\$0.93	\$1.67	\$0.95	\$34.76	\$1.04	\$35.80
Colorado State (MWC)	6	10	0	16	\$2.97	\$5.08	\$0.09	\$4.93	\$0.00	\$10.71	\$3.16	\$0.00	\$0.58	\$2.57	\$2.49	\$32.58	\$2.21	\$34.79
Fresno State (MWC)	7	12	0	19	\$6.87	\$4.06	\$1.25	\$4.82	\$0.00	\$7.25	\$4.04	\$0.00	\$0.49	\$2.51	\$0.73	\$32.02	\$1.71	\$33.73
Hawai'i (MWC/BWC)	7	12	0	19	\$5.96	\$1.68	\$0.74	\$4.64	\$0.00	\$6.81	\$1.93	\$2.45	\$0.67	\$4.07	\$1.70	\$30.65	\$6.36	\$37.01
Texas St San Marcos (SBC)	7	9	0	16	\$1.67	\$14.64	\$0.87	\$2.69	\$0.00	\$6.38	\$1.24	\$0.00	\$0.25	\$0.87	\$1.15	\$29.76	\$0.00	\$29.76
Wyoming (MWC)	8	9	0	17	\$3.60	\$1.62	\$1.13	\$2.89	\$0.00	\$13.43	\$3.02	\$0.00	\$0.47	\$1.32	\$1.35	\$28.83	\$0.81	\$29.64
North Texas (CUSA)	6	10	0	16	\$1.14	\$9.84	\$1.93	\$3.96	\$0.00	\$7.75	\$1.01	\$0.00	\$0.68	\$1.37	\$1.09	\$28.77	\$0.04	\$28.80
Miami Ohio (MAC)	8	10	0	18	\$1.18	\$15.05	\$1.48	\$1.90	\$2.07	\$4.35	\$1.94	\$0.00	\$0.16	\$0.01	\$0.54	\$28.67	\$0.03	\$28.70
Florida International (CUSA)	7	11	0	18	\$0.64	\$19.51	\$0.89	\$2.83	\$0.05	\$2.35	\$1.10	\$0.00	\$0.00	\$0.39	\$0.51	\$28.28	\$0.06	\$28.33
Massachusetts (MAC)	10	11	0	21	\$1.41	\$8.00	\$0.92	\$0.84	\$0.00	\$14.26	\$1.37	\$0.01	\$0.01	\$0.33	\$0.83	\$27.98	\$2.08	\$30.06
Akron (MAC)	8	10	1	19	\$1.17	\$19.10	\$1.02	\$1.12	\$0.00	\$1.66	\$1.47	\$0.00	\$0.13	\$0.77	\$1.52	\$27.95	\$0.00	\$27.95
Alabama Birmingham (CUSA)	6	12	0	18	\$1.13	\$4.98	\$1.95	\$2.45	\$0.00	\$12.63	\$3.04	\$0.00	\$0.00	\$0.94	\$0.57	\$27.69	\$0.46	\$28.15
Central Michigan (MAC)	7	9	0	16	\$1.84	\$0.08	\$1.32	\$1.02	\$0.00	\$18.49	\$1.27	\$1.42	\$0.32	\$1.02	\$0.91	\$27.68	\$0.00	\$27.68
Buffalo (MAC)	10	10	0	20	\$0.95	\$7.95	\$1.36	\$0.39	\$0.00	\$12.14	\$2.36	\$0.01	\$0.12	\$0.87	\$0.82	\$26.97	\$1.99	\$28.96
New Mexico State (SBC)	6	11	0	17	\$1.31	\$3.29	\$1.18	\$0.86	\$3.09	\$9.59	\$4.27	\$0.00	\$0.07	\$2.34	\$0.43	\$26.42	\$3.68	\$30.10
Ohio (MAC)	6	10	0	16	\$1.14	\$18.32	\$0.75	\$2.00	\$0.00	\$0.00	\$2.46	\$0.00	\$0.11	\$0.93	\$0.62	\$26.33	\$2.34	\$28.67
Western Kentucky (CUSA)	9	10	0	19	\$2.09	\$6.38	\$1.71	\$3.37	\$0.00	\$8.59	\$1.63	\$0.00	\$0.20	\$1.03	\$1.18	\$26.18	\$1.42	\$27.60
Texas El Paso (CUSA)	6	10	0	16	\$3.00	\$3.77	\$1.75	\$3.12	\$0.00	\$8.00	\$2.93	\$0.37	\$0.43	\$1.57	\$1.04	\$25.97	\$3.04	\$29.01
Western Michigan (MAC)	9	10	0	19	\$1.40	\$0.00	\$1.38	\$0.69	\$0.00	\$18.08	\$1.49	\$0.00	\$0.03	\$1.27	\$1.10	\$25.45	\$3.17	\$28.62
San Jose State (MWC)	6	10	0	16	\$0.86	\$7.11	\$0.67	\$3.46	\$0.00	\$9.80	\$1.80	\$0.01	\$0.27	\$0.29	\$0.95	\$25.21	\$0.66	\$25.87
Marshall (CUSA)	6	10	0	16	\$3.30	\$3.97	\$0.90	\$3.48	\$0.00	\$7.87	\$2.41	\$1.25	\$0.37	\$0.17	\$1.25	\$24.97	\$2.61	\$27.58
UC Davis (BWC)	9	14	0	23	\$0.46	\$17.86	\$0.57	\$0.87	\$0.00	\$1.04	\$1.79	\$0.00	\$1.11	\$1.05	\$0.22	\$24.97	\$3.27	\$28.24
Nevada Reno (MWC)	5	10	1	16	\$3.46	\$2.49	\$0.81	\$4.67	\$0.00	\$1.55	\$3.41	\$0.40	\$0.36	\$1.05	\$6.51	\$24.70	\$1.92	\$26.62
Kent State (MAC)	8	10	0	18	\$0.74	\$13.65	\$1.36	\$1.03	\$0.00	\$4.62	\$1.49	\$0.00	\$0.05	\$0.31	\$1.01	\$24.26	\$2.27	\$26.53
Middle Tennessee (CUSA)	8	9	0	17	\$1.14	\$7.71	\$1.71	\$2.12	\$0.00	\$8.45	\$1.47	\$0.00	\$0.21	\$1.29	\$0.12	\$24.22	\$3.44	\$27.66
Texas San Antonio (CUSA)	8	9	0	17	\$2.22	\$12.35	\$0.38	\$2.54	\$0.00	\$1.99	\$0.73	\$0.00	\$0.20	\$2.62	\$0.56	\$23.60	\$0.20	\$23.80
Florida Atlantic (CUSA)	8	11	0	19	\$0.97	\$11.28	\$1.96	\$2.40	\$0.00	\$3.92	\$0.98	\$0.00	\$0.30	\$0.75	\$0.61	\$23.15	\$1.38	\$24.53
Toledo (MAC)	6	10	0	16	\$1.98	\$11.14	\$1.82	\$3.18	\$0.00	\$0.00	\$2.00	\$0.00	\$0.10	\$1.53	\$1.30	\$23.05	\$0.00	\$23.05
Northern Illinois (MAC)	7	10	0	17	\$2.20	\$8.97	\$0.42	\$1.30	\$0.00	\$4.88	\$2.67	\$0.00	\$0.07	\$0.42	\$1.63	\$22.55	\$3.70	\$26.25
Southern Mississippi (CUSA)	7	9	0	16	\$2.93	\$6.12	\$0.76	\$4.85	\$0.00	\$3.22	\$2.24	\$0.00	\$0.28	\$1.42	\$0.50	\$22.32	\$0.45	\$22.77
Utah State (MWC)	7	9	0	16	\$2.44	\$4.10	\$1.55	\$2.96	\$0.00	\$7.75	\$1.88	\$0.00	\$0.08	\$0.24	\$1.00	\$22.00	\$1.68	\$23.68
Eastern Michigan (MAC)	9	12	0	21	\$0.37	\$1.57	\$1.66	\$0.42	\$0.00	\$14.89	\$2.22	\$0.00	\$0.00	\$0.00	\$0.77	\$21.90	\$5.89	\$27.79

SOURCE: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Statements

1/31/2015

REVENUE COMPARISON WITH GROUP OF 5 FOOTBALL CONFERENCES AND BIG WEST (Non-Football) CONFERENCE PROGRAMS
(in millions)

TABLE 4

University (Conference)	Number of NCAA Sponsored Sports				Ticket Revenues	Student Fees	Game Guarantees	Contributions	Direct State Support	Direct Institutional Support	NCAA Conference Distributions & Tournament Revenues	Broadcast TV, Radio & Internet Rights	Program Sales, Concessions, Novelty Sales & Parking	Royalties, Licensing, Advertisements & Sponsorships	Other Operating Revenues	TOTAL OPERATING REVENUES	Indirect Facilities and Administrative Support	TOTAL REVENUE BUDGET (Operating Revenue Budget plus Indirect F&A Support)
	M	F	C	Total	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[A-K]	[L]	[A-L]
Bowling Green (MAC)	7	11	0	18	\$1.86	\$12.40	\$1.72	\$1.25	\$0.00	\$0.00	\$2.46	\$0.00	\$0.53	\$0.48	\$1.01	\$21.71	\$1.90	\$23.61
South Alabama (SBC)	8	9	0	17	\$0.87	\$7.50	\$1.43	\$0.60	\$0.00	\$9.02	\$0.88	\$0.00	\$0.11	\$0.19	\$0.52	\$21.11	\$0.00	\$21.11
Ball State (MAC)	7	12	0	19	\$0.56	\$10.91	\$1.04	\$0.57	\$0.00	\$3.70	\$1.94	\$0.01	\$0.07	\$0.52	\$0.67	\$19.98	\$1.33	\$21.31
Appalachian State (SBC)	10	10	0	20	\$2.33	\$9.86	\$0.70	\$3.63	\$0.00	\$0.00	\$1.01	\$0.09	\$0.32	\$0.97	\$0.37	\$19.28	\$0.49	\$19.77
Idaho (SBC)	7	9	0	16	\$0.76	\$2.26	\$2.49	\$1.17	\$3.40	\$3.18	\$3.98	\$0.05	\$0.03	\$0.60	\$1.23	\$19.14	\$0.45	\$19.59
Louisiana Lafayette (SBC)	8	8	0	16	\$2.52	\$0.00	\$1.89	\$3.66	\$0.00	\$7.55	\$1.11	\$0.04	\$0.32	\$0.67	\$0.22	\$17.99	\$0.12	\$18.11
Troy (SBC)	7	9	0	16	\$0.82	\$0.96	\$1.51	\$2.29	\$0.00	\$9.67	\$1.10	\$0.00	\$0.10	\$0.19	\$0.21	\$16.84	\$5.42	\$22.26
CSU San Luis Obispo (BWC)	10	10	0	20	\$0.58	\$6.33	\$0.62	\$1.46	\$0.00	\$5.25	\$1.27	\$0.00	\$0.00	\$0.43	\$0.69	\$16.63	\$4.38	\$21.01
Louisiana Tech (CUSA)	7	9	0	16	\$2.04	\$0.00	\$1.89	\$3.26	\$0.00	\$7.23	\$1.33	\$0.00	\$0.18	\$0.63	\$0.03	\$16.59	\$1.98	\$18.57
Arkansas State (SBC)	7	9	0	16	\$1.39	\$4.56	\$2.25	\$0.40	\$0.00	\$4.75	\$1.00	\$0.00	\$0.18	\$0.25	\$1.50	\$16.28	\$0.00	\$16.28
CSU Long Beach (BWC)	8	11	0	19	\$0.69	\$2.63	\$0.31	\$1.78	\$0.00	\$6.77	\$0.52	\$0.00	\$0.19	\$0.13	\$1.90	\$14.92	\$0.95	\$15.86
UC Irvine (BWC)	9	9	0	18	\$0.23	\$3.90	\$0.32	\$0.57	\$0.00	\$7.90	\$0.24	\$0.00	\$0.03	\$0.28	\$1.27	\$14.73	\$0.49	\$15.22
UC Santa Barbara (BWC)	10	10	0	20	\$0.36	\$6.45	\$0.26	\$1.05	\$0.00	\$5.04	\$0.17	\$0.00	\$0.11	\$0.09	\$0.31	\$13.84	\$0.53	\$14.37
Georgia Southern (SBC)	6	9	0	15	\$1.17	\$5.81	\$0.81	\$1.02	\$0.00	\$2.50	\$0.52	\$0.00	\$0.00	\$0.72	\$0.64	\$13.20	\$0.00	\$13.20
UC Riverside (BWC)	8	9	0	17	\$0.09	\$5.00	\$0.21	\$0.25	\$0.00	\$4.76	\$0.35	\$0.00	\$0.00	\$0.20	\$0.67	\$11.53	\$4.29	\$15.82
CSU Northridge (BWC)	8	10	0	18	\$0.09	\$3.62	\$0.32	\$0.39	\$0.00	\$6.38	\$0.38	\$0.00	\$0.00	\$0.05	\$0.27	\$11.48	\$0.00	\$11.48
CSU Fullerton (BWC)	6	9	0	15	\$0.45	\$2.45	\$0.30	\$0.49	\$0.00	\$6.02	\$0.43	\$0.00	\$0.00	\$0.25	\$0.66	\$11.05	\$0.38	\$11.43
Louisiana Monroe (SBC)	7	10	0	17	\$0.79	\$0.31	\$2.78	\$1.80	\$0.00	\$3.22	\$1.34	\$0.00	\$0.03	\$0.19	\$0.21	\$10.67	\$0.57	\$11.23
HOW DOES HAWAII'S OPERATING REVENUES COMPARE TO THE OTHER GROUP OF 5 FOOTBALL CONFERENCES AND THE BIG WEST CONFERENCE (Non-Football) PROGRAMS?																		
American Athletic (AAC) Average	9	10	0	19	\$8.99	\$9.55	\$1.33	\$8.81	\$0.21	\$7.64	\$7.99	\$0.39	\$0.88	\$4.59	\$2.00	\$52.39	\$1.60	\$53.98
Conference USA (CUSA) Average	7	10	0	17	\$1.87	\$7.81	\$1.44	\$3.13	\$0.00	\$6.55	\$1.72	\$0.15	\$0.26	\$1.11	\$0.68	\$24.70	\$1.37	\$26.07
Mid-American (MAC) Average	8	10	0	18	\$1.29	\$9.78	\$1.25	\$1.21	\$0.16	\$7.47	\$1.93	\$0.11	\$0.13	\$0.65	\$0.98	\$24.96	\$1.90	\$26.86
Mountain West (MWC) Average	7	11	0	18	\$4.69	\$4.32	\$0.96	\$5.73	\$0.00	\$8.57	\$3.19	\$0.05	\$0.77	\$2.89	\$3.00	\$34.17	\$2.38	\$36.56
SunBelt (SBC) Average	7	9	0	17	\$1.36	\$4.92	\$1.59	\$1.81	\$0.65	\$5.59	\$1.65	\$0.02	\$0.14	\$0.70	\$0.65	\$19.07	\$1.07	\$20.14
Hawaii (MWC/BWC)	7	12	0	19	\$5.96	\$1.68	\$0.74	\$4.64	\$0.00	\$6.81	\$1.93	\$2.45	\$0.67	\$4.07	\$1.70	\$30.65	\$6.36	\$37.01
Big West (BWC) Average	9	10	0	19	\$0.37	\$6.03	\$0.36	\$0.86	\$0.00	\$5.40	\$0.64	\$0.00	\$0.18	\$0.31	\$0.75	\$14.89	\$1.78	\$16.68

EXPENSE COMPARISON WITH GROUP OF 5 FOOTBALL DIFFERENCES AND BIG WEST (Non-Football) CONFERENCE
(in millions)

TABLE 5

University (Conference)	Number of NCAA Sponsored Sports				Athletics Grants-In-Aid Expense	Game Guarantees	Total Coaches Compensation (Coaching Salaries, Benefits, and Bonuses)	Recruiting Expense	Team Travel Expense	Game Expenses	Equipment, Uniforms & Supplies Expense	Fundraising, Marketing & Promotion Expense	Direct Facilities, Maintenance & Rentals Expense	Other Operating Expenses	TOTAL OPERATING EXPENSES	Indirect Facilities and Administrative Support	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)
	M	F	C	Total	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[A:J]	[K]	[A:K]
Louisville (AAC)	10	13	0	23	\$10.11	\$2.40	\$18.31	\$1.33	\$6.04	\$4.12	\$2.21	\$0.52	\$8.63	\$31.84	\$85.51	\$6.87	\$92.38
Connecticut (AAC)	11	13	0	24	\$10.89	\$1.69	\$15.16	\$0.78	\$5.76	\$5.38	\$0.50	\$2.91	\$2.07	\$18.28	\$63.42	\$0.00	\$63.42
Nevada Las Vegas (MWC)	7	10	0	17	\$7.13	\$1.10	\$5.70	\$0.79	\$1.94	\$1.54	\$1.04	\$1.19	\$15.17	\$22.73	\$58.33	\$5.34	\$63.67
Cincinnati (AAC)	8	10	0	18	\$8.15	\$2.16	\$10.69	\$0.74	\$3.64	\$1.73	\$0.29	\$2.78	\$11.11	\$16.75	\$58.04	\$1.50	\$59.54
South Florida (AAC)	9	9	0	18	\$5.35	\$1.81	\$8.46	\$0.79	\$4.64	\$1.83	\$1.31	\$1.21	\$6.29	\$12.92	\$44.61	\$0.00	\$44.61
Memphis (AAC)	9	9	1	19	\$8.87	\$1.40	\$9.64	\$0.84	\$3.43	\$1.91	\$2.04	\$1.73	\$1.90	\$11.40	\$43.15	\$3.35	\$46.50
Houston (AAC)	7	9	0	16	\$5.39	\$1.02	\$7.38	\$0.70	\$2.27	\$0.79	\$1.23	\$0.50	\$7.29	\$16.09	\$42.66	\$0.00	\$42.66
San Diego State (MWC)	6	13	0	19	\$6.76	\$1.17	\$9.17	\$0.54	\$3.18	\$2.30	\$1.13	\$4.37	\$3.66	\$10.09	\$42.37	\$0.47	\$42.84
Central Florida (AAC)	6	10	0	16	\$6.82	\$0.93	\$8.04	\$0.62	\$3.35	\$1.99	\$0.92	\$0.72	\$7.74	\$10.85	\$41.98	\$0.00	\$41.98
Boise State (MWC)	8	11	0	19	\$6.78	\$0.65	\$9.45	\$0.45	\$2.53	\$1.22	\$1.38	\$0.33	\$9.18	\$9.31	\$41.28	\$2.01	\$43.29
New Mexico (MWC)	10	11	0	21	\$7.17	\$1.03	\$7.89	\$0.64	\$3.45	\$1.80	\$0.33	\$0.22	\$2.91	\$12.56	\$38.00	\$7.04	\$45.04
East Carolina (AAC)	9	10	0	19	\$6.93	\$0.67	\$7.25	\$0.52	\$3.89	\$1.35	\$1.62	\$0.23	\$1.91	\$11.22	\$35.59	\$1.04	\$36.63
Hawai'i (MWC/BWC)	7	12	0	19	\$8.14	\$2.21	\$6.54	\$0.66	\$3.41	\$1.12	1.57	\$0.80	\$0.32	\$9.22	\$33.99	\$6.36	\$40.35
Colorado State (MWC)	6	10	0	16	\$6.98	\$0.62	\$7.76	\$0.93	\$2.54	\$1.44	\$1.04	\$1.82	\$0.11	\$9.23	\$32.47	\$2.21	\$34.68
Fresno State (MWC)	7	12	0	19	\$4.88	\$0.69	\$8.07	\$0.41	\$3.06	\$1.80	\$1.01	\$1.40	\$1.42	\$8.61	\$31.34	\$1.71	\$33.05
Wyoming (MWC)	8	9	0	17	\$5.30	\$1.06	\$6.07	\$0.47	\$2.36	\$0.85	\$0.65	\$0.23	\$2.66	\$9.27	\$28.92	\$0.81	\$29.73
Miami Ohio (MAC)	8	10	0	18	\$9.93	\$0.37	\$5.66	\$0.55	\$1.99	\$1.04	\$0.91	\$0.13	\$0.18	\$8.14	\$28.89	\$0.03	\$28.92
North Texas (CUSA)	6	10	0	16	\$3.90	\$0.95	\$4.75	\$0.34	\$1.89	\$1.00	\$0.48	\$0.55	\$7.96	\$7.07	\$28.89	\$0.04	\$28.92
Massachusetts (MAC)	10	11	0	21	\$8.52	\$0.22	\$5.16	\$0.83	\$2.97	\$1.25	\$0.70	\$0.80	\$0.95	\$7.25	\$28.65	\$2.08	\$30.73
Akron (MAC)	8	10	1	19	\$6.77	\$0.76	\$5.73	\$0.48	\$1.77	\$0.68	\$1.27	\$0.58	\$2.42	\$7.95	\$28.40	\$0.00	\$28.40
Texas St San Marcos (SBC)	7	9	0	16	\$4.74	\$0.46	\$3.61	\$0.36	\$1.91	\$0.89	\$0.36	\$0.58	\$8.68	\$6.11	\$27.69	\$0.00	\$27.69
San Jose State (MWC)	6	10	0	16	\$6.03	\$0.45	\$6.70	\$0.44	\$2.82	\$0.94	\$1.07	\$0.57	\$0.43	\$8.09	\$27.54	\$0.66	\$28.20
Central Michigan (MAC)	7	9	0	16	\$4.99	\$0.60	\$5.23	\$0.52	\$1.88	\$0.60	\$0.59	\$0.91	\$5.15	\$6.72	\$27.18	\$0.00	\$27.18
Alabama Birmingham (CUSA)	6	12	0	18	\$6.16	\$0.98	\$5.89	\$0.49	\$2.14	\$0.49	\$1.01	\$0.54	\$1.02	\$8.36	\$27.08	\$0.46	\$27.54
Buffalo (MAC)	10	10	0	20	\$7.27	\$0.48	\$3.77	\$0.45	\$2.40	\$0.52	\$3.42	\$0.12	\$0.05	\$8.49	\$26.97	\$1.99	\$28.96
Florida International (CUSA)	7	11	0	18	\$7.05	\$0.68	\$4.06	\$0.42	\$1.87	\$0.98	\$0.70	\$0.57	\$2.80	\$7.09	\$26.22	\$0.06	\$26.27
Western Kentucky (CUSA)	9	10	0	19	\$6.01	\$0.81	\$4.68	\$0.54	\$2.52	\$0.92	\$0.46	\$0.06	\$3.10	\$7.10	\$26.18	\$1.42	\$27.60
Texas El Paso (CUSA)	6	10	0	16	\$6.57	\$6.92	\$5.02	\$0.51	\$2.92	\$1.36	\$0.42	\$1.17	\$0.53	\$0.49	\$25.92	\$3.04	\$28.96
UC Davis (BWC)	9	14	0	23	\$6.87	\$0.08	\$4.30	\$0.33	\$1.75	\$0.51	\$0.71	\$0.91	\$2.77	\$7.58	\$25.81	\$3.07	\$28.88
Marshall (CUSA)	6	10	0	16	\$5.72	\$0.71	\$4.33	\$0.53	\$2.70	\$0.83	\$0.61	\$1.01	\$2.04	\$7.24	\$25.72	\$2.61	\$28.33
Western Michigan (MAC)	9	10	0	19	\$7.32	\$0.66	\$5.55	\$0.36	\$1.81	\$0.80	\$0.99	\$0.66	\$0.89	\$6.41	\$25.46	\$3.17	\$28.63
Nevada Reno (MWC)	5	10	1	16	\$5.80	\$0.89	\$5.00	\$0.46	\$2.88	\$0.89	\$0.77	\$0.34	\$1.24	\$7.08	\$25.35	\$1.92	\$27.27
Middle Tennessee (CUSA)	8	9	0	17	\$7.43	\$0.59	\$4.46	\$0.49	\$1.99	\$0.64	\$0.83	\$0.66	\$0.41	\$7.77	\$25.27	\$3.44	\$28.71
New Mexico State (SBC)	6	11	0	17	\$6.48	\$0.90	\$4.25	\$0.42	\$2.43	\$0.91	\$0.65	\$2.40	\$1.05	\$5.32	\$24.80	\$3.68	\$28.48
Texas San Antonio (CUSA)	8	9	0	17	\$5.21	\$0.21	\$4.08	\$0.51	\$2.32	\$1.06	\$0.79	\$1.23	\$1.45	\$7.84	\$24.69	\$0.20	\$24.89

SOURCE: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Statements

1/31/2015

EXPENSE COMPARISON WITH GROUP OF 5 FOOTBALL CONFERENCES AND BIG WEST (Non-Football) CONFERENCE
(in millions)

TABLE 5

University (Conference)	Number of NCAA Sponsored Sports				Athletics Grants-In-Aid Expense	Game Guarantees	Total Coaches Compensation (Coaching Salaries, Benefits, and Bonuses)	Recruiting Expense	Team Travel Expense	Game Expenses	Equipment, Uniforms & Supplies Expense	Fundraising, Marketing & Promotion Expense	Direct Facilities, Maintenance & Rentals Expense	Other Operating Expenses	TOTAL OPERATING EXPENSES	Indirect Facilities and Administrative Support	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)
	M	F	C	Total	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[A-J]	[K]	[A-K]
Kent State (MAC)	8	10	0	18	\$5.44	\$0.57	\$3.99	\$0.33	\$2.81	\$0.57	\$1.52	\$0.73	\$0.52	\$7.76	\$24.23	\$2.27	\$26.50
Toledo (MAC)	6	10	0	16	\$6.23	\$0.80	\$3.71	\$0.40	\$2.25	\$0.83	\$1.10	\$0.96	\$0.95	\$6.41	\$23.65	\$0.00	\$23.65
Utah State (MWC)	7	9	0	16	\$4.63	\$0.50	\$4.54	\$0.53	\$2.59	\$0.52	\$1.66	\$0.21	\$1.55	\$5.88	\$22.62	\$1.68	\$24.30
Ohio (MAC)	6	10	0	16	\$6.67	\$0.72	\$4.36	\$0.49	\$2.45	\$0.30	\$0.95	\$1.27	\$0.93	\$3.92	\$22.06	\$2.34	\$24.40
Southern Mississippi (CUSA)	7	9	0	16	\$4.90	\$0.89	\$4.73	\$0.42	\$1.98	\$0.80	\$0.50	\$0.21	\$2.28	\$5.25	\$21.94	\$0.45	\$22.39
Eastern Michigan (MAC)	9	12	0	21	\$7.41	\$0.42	\$4.58	\$0.44	\$1.29	\$0.37	\$1.34	\$0.78	\$0.49	\$4.78	\$21.90	\$5.89	\$27.79
Northern Illinois (MAC)	7	10	0	17	\$7.35	\$0.46	\$3.89	\$0.35	\$2.34	\$0.50	\$0.75	\$0.67	\$0.43	\$4.86	\$21.59	\$3.70	\$25.29
Ball State (MAC)	7	12	0	19	\$6.67	\$0.37	\$4.81	\$0.38	\$1.96	\$0.50	\$0.78	\$0.39	\$0.12	\$5.40	\$21.39	\$1.33	\$22.72
Appalachian State (SBC)	10	10	0	20	\$4.22	\$0.23	\$4.17	\$0.51	\$1.21	\$0.76	\$0.86	\$0.26	\$3.64	\$5.04	\$20.90	\$0.49	\$21.39
Florida Atlantic (CUSA)	8	11	0	19	\$5.18	\$0.49	\$3.95	\$0.45	\$2.26	\$0.83	\$0.86	\$0.49	\$1.72	\$4.36	\$20.58	\$1.38	\$21.96
South Alabama (SBC)	8	9	0	17	\$5.09	\$0.50	\$4.17	\$0.57	\$1.62	\$0.31	\$1.40	\$0.06	\$0.77	\$5.35	\$19.83	\$0.00	\$19.83
Idaho (SBC)	7	9	0	16	\$5.80	\$0.32	\$3.12	\$0.62	\$2.38	\$0.63	\$0.64	\$0.52	\$0.16	\$5.09	\$19.26	\$0.45	\$19.71
Bowling Green (MAC)	7	11	0	18	\$5.44	\$0.64	\$4.16	\$0.50	\$1.71	\$0.27	\$1.14	\$0.19	\$0.56	\$4.20	\$18.80	\$1.90	\$20.70
Louisiana Lafayette (SBC)	8	8	0	16	\$3.92	\$0.59	\$4.65	\$0.39	\$1.83	\$1.20	\$1.26	\$0.66	\$0.61	\$3.41	\$18.53	\$0.12	\$18.65
Troy (SBC)	7	9	0	16	\$4.76	\$0.70	\$3.84	\$0.31	\$1.24	\$0.39	\$0.73	\$0.17	\$1.36	\$3.35	\$16.84	\$5.42	\$22.26
Louisiana Tech (CUSA)	7	9	0	16	\$4.04	\$0.52	\$3.92	\$0.33	\$1.87	\$0.43	\$1.87	\$0.25	\$0.59	\$2.64	\$16.46	\$1.98	\$18.44
Arkansas State (SBC)	7	9	0	16	\$4.35	\$0.71	\$2.71	\$0.40	\$1.99	\$0.56	\$1.08	\$0.06	\$0.89	\$3.54	\$16.28	\$0.00	\$16.28
CSU San Luis Obispo (BWC)	10	10	0	20	\$4.05	\$0.17	\$4.19	\$0.28	\$1.42	\$0.42	\$0.45	\$0.65	\$0.94	\$3.55	\$16.10	\$4.38	\$20.48
UC Santa Barbara (BWC)	10	10	0	20	\$3.79	\$0.05	\$3.43	\$0.23	\$1.30	\$0.62	\$0.43	\$0.46	\$0.91	\$3.96	\$15.17	\$0.53	\$15.70
CSU Long Beach (BWC)	8	11	0	19	\$2.50	\$0.02	\$3.57	\$0.23	\$1.14	\$0.48	0.354	\$0.61	\$0.26	\$5.72	\$14.88	\$0.98	\$15.86
UC Irvine (BWC)	9	9	0	18	\$2.93	\$0.02	\$3.19	\$0.11	\$0.85	\$0.91	\$0.59	\$0.27	\$0.90	\$5.04	\$14.81	\$0.49	\$15.30
Georgia Southern (SBC)	6	9	0	15	\$4.21	\$0.08	\$3.12	\$0.20	\$1.14	\$0.49	\$0.41	\$0.67	\$1.09	\$1.80	\$13.20	\$0.00	\$13.20
UC Riverside (BWC)	8	9	0	17	\$3.29	\$0.02	\$2.66	\$0.16	\$0.83	\$0.43	\$0.36	\$0.18	\$0.27	\$3.51	\$11.71	\$4.29	\$16.00
CSU Northridge (BWC)	8	10	0	18	\$2.34	\$0.03	\$3.29	\$0.10	\$1.05	\$0.65	\$0.30	\$0.13	\$0.15	\$3.33	\$11.36	\$0.00	\$11.36
CSU Fullerton (BWC)	6	9	0	15	\$2.27	\$0.04	\$2.90	\$0.15	\$1.21	\$0.59	\$0.64	\$0.10	\$0.22	\$2.93	\$11.05	\$0.38	\$11.43
Louisiana Monroe (SBC)	7	10	0	17	\$2.86	\$0.21	\$2.45	\$0.17	\$1.28	\$0.85	\$0.23	\$0.36	\$0.69	\$1.78	\$10.87	\$0.56	\$11.43
HOW DOES HAWAII OPERATING EXPENSES COMPARE TO THE OTHER GROUP OF 5 FOOTBALL CONFERENCES AND THE BIG WEST CONFERENCE (Non-Football) PROGRAMS?																	
American Athletic (AAC) Average	9	10	0	19	\$7.81	\$1.51	\$10.62	\$0.79	\$4.13	\$2.39	\$1.26	\$1.33	\$5.87	\$16.17	\$51.87	\$1.60	\$53.47
Conference USA (CUSA) Average	7	10	0	17	\$5.65	\$1.25	\$4.53	\$0.46	\$2.22	\$0.85	\$0.77	\$0.61	\$2.17	\$5.93	\$24.45	\$1.37	\$25.82
Mid-American (MAC) Average	8	10	0	18	\$6.92	\$0.54	\$4.66	\$0.47	\$2.13	\$0.63	\$1.19	\$0.63	\$1.05	\$6.33	\$24.55	\$1.90	\$26.45
Mountain West (MWC) Average	7	11	0	18	\$6.15	\$0.82	\$7.04	\$0.57	\$2.74	\$1.33	\$1.01	\$1.07	\$3.83	\$10.29	\$34.82	\$2.39	\$37.21
SunBelt (SBC) Average	7	9	0	17	\$4.64	\$0.47	\$3.61	\$0.39	\$1.70	\$0.70	\$0.76	\$0.57	\$1.89	\$4.08	\$18.82	\$1.07	\$19.89
Hawaii	7	12	0	19	\$8.14	\$2.21	\$6.54	\$0.66	\$3.41	\$1.12	1.57	\$0.80	\$0.32	\$9.22	\$33.99	\$6.36	\$40.35
Big West (BWC) Average	9	10	0	19	\$3.51	\$0.05	\$3.44	\$0.20	\$1.19	\$0.58	\$0.48	\$0.41	\$0.80	\$4.45	\$15.11	\$1.77	\$16.88

GAME GUARANTEES and TEAM TRAVEL COSTS/SUBSIDY
Big West, Mountain West, Pacific-12 and Other Mid-Major Conferences
(Source: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports)

TABLE 6

	INSTITUTION	CONFERENCE	GAME GUARANTEES	TEAM TRAVEL COSTS	TRAVEL SUBSIDY	TOTAL GUARANTEES & TRAVEL COSTS	TOTAL OPERATING EXPENSE BUDGET	% of Operating Expense Budget
1	Arizona	Pacific-12	\$2.150	\$5.470		\$7.620	\$68.510	11.12%
2	Washington	Pacific-12	\$1.920	\$5.650		\$7.570	\$85.070	8.90%
3	Connecticut	American Athletic	\$1.690	\$5.760		\$7.450	\$63.420	11.75%
4	Oregon	Pacific-12	\$3.170	\$4.100		\$7.270	\$115.240	6.31%
5	Cal Berkeley	Pacific-12	\$1.380	\$5.580		\$6.960	\$94.480	7.37%
6	UCLA	Pacific-12	\$1.460	\$5.480		\$6.940	\$83.920	8.27%
7	South Florida	American Athletic	\$1.810	\$4.640		\$6.450	\$44.610	14.46%
8	Oregon State	Pacific-12	\$1.140	\$5.180		\$6.320	\$65.460	9.65%
9	Arizona State	Pacific-12	\$1.510	\$4.440		\$5.950	\$65.670	9.06%
10	Cincinnati	American Athletic	\$2.160	\$3.640		\$5.800	\$58.040	9.99%
11	Hawai'i	Mountain West/Big West	\$1.010	\$3.410	\$1.200	\$5.620	\$33.990	16.53%
12	Utah	Pacific-12	\$1.100	\$4.360		\$5.460	\$46.850	11.65%
13	Memphis	American Athletic	\$1.400	\$3.430		\$4.830	\$43.150	11.19%
14	East Carolina	American Athletic	\$0.670	\$3.890		\$4.560	\$35.590	12.81%
15	New Mexico	Mountain West	\$1.030	\$3.450		\$4.480	\$38.000	11.79%
16	San Diego State	Mountain West	\$1.170	\$3.180		\$4.350	\$42.370	10.27%
17	Central Florida	American Athletic	\$0.934	\$3.350		\$4.284	\$41.980	10.20%
18	Washington State	Pacific-12	\$0.756	\$3.310		\$4.066	\$47.190	8.62%
19	Nevada Reno	Mountain West	\$0.892	\$2.880		\$3.772	\$25.350	14.88%
20	Fresno State	Mountain West	\$0.681	\$3.060		\$3.741	\$31.340	11.94%
21	Colorado	Pacific-12	\$0.857	\$2.780		\$3.637	\$58.330	6.24%
22	Texas El Paso	Conference USA	\$0.692	\$2.920		\$3.612	\$25.920	13.94%
23	Wyoming	Mountain West	\$1.060	\$2.360		\$3.420	\$28.920	11.83%
24	Marshall	Conference USA	\$0.713	\$2.700		\$3.413	\$25.720	13.27%
25	Kent State	Mid-American	\$0.569	\$2.810		\$3.379	\$24.230	13.95%
26	Western Kentucky	Conference USA	\$0.805	\$2.520		\$3.325	\$26.180	12.70%
27	Houston	American Athletic	\$1.020	\$2.270		\$3.290	\$42.660	7.71%
28	San Jose State	Mountain West	\$0.451	\$2.820		\$3.271	\$27.540	11.88%
29	Boise State	Mountain West	\$0.651	\$2.530		\$3.181	\$41.280	7.71%

GAME GUARANTEES and TEAM TRAVEL COSTS/SUBSIDY
Big West, Mountain West, Pacific-12 and Other Mid-Major Conferences
 (Source: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports)

	INSTITUTION	CONFERENCE	GAME GUARANTEES	TEAM TRAVEL COSTS	TRAVEL SUBSIDY	TOTAL GUARANTEES & TRAVEL COSTS	TOTAL OPERATING EXPENSE BUDGET	% of Operating Expense Budget
30	Ohio	Mid-American	\$0.720	\$2.450		\$3.170	\$22.060	14.37%
31	Colorado State	Mountain West	\$0.619	\$2.540		\$3.159	\$32.470	9.73%
32	Alabama Birmingham	Conference USA	\$0.983	\$2.140		\$3.123	\$27.080	11.53%
33	Utah State	Mountain West	\$0.503	\$2.590		\$3.093	\$22.620	13.67%
34	Toledo	Mid-American	\$0.803	\$2.250		\$3.053	\$23.650	12.91%
35	Nevada Las Vegas	Mountain West	\$1.100	\$1.940		\$3.040	\$58.330	5.21%
36	Buffalo	Mid-American	\$0.479	\$2.400		\$2.879	\$26.970	10.67%
37	Southern Mississippi	Conference USA	\$0.886	\$1.980		\$2.866	\$21.940	13.06%
38	North Texas	Conference USA	\$0.951	\$1.890		\$2.841	\$28.890	9.83%
39	Northern Illinois	Mid-American	\$0.460	\$2.340		\$2.800	\$21.590	12.97%
40	Florida Atlantic	Conference USA	\$0.489	\$2.260		\$2.749	\$20.580	13.36%
41	Arkansas State	Sunbelt	\$0.708	\$1.990		\$2.698	\$16.280	16.57%
42	Middle Tennessee State	Conference USA	\$0.594	\$1.990		\$2.584	\$25.270	10.23%
43	Florida International	Conference USA	\$0.683	\$1.870		\$2.553	\$26.220	9.74%
44	Akron	Mid-American	\$0.760	\$1.770		\$2.530	\$28.400	8.91%
45	Texas San Antonio	Conference USA	\$0.209	\$2.320		\$2.529	\$24.690	10.24%
46	Central Michigan	Mid-American	\$0.600	\$1.880		\$2.480	\$27.180	9.12%
47	Western Michigan	Mid-American	\$0.664	\$1.810		\$2.474	\$25.460	9.72%
48	Old Dominion	Conference USA	\$0.261	\$2.180		\$2.441	\$35.560	6.86%
49	Louisiana Lafayette	Sunbelt	\$0.594	\$1.830		\$2.424	\$18.530	13.08%
50	Louisiana Tech	Conference USA	\$0.522	\$1.870		\$2.392	\$16.460	14.53%
51	Texas State San Marcos	Sunbelt	\$0.455	\$1.910		\$2.365	\$27.690	8.54%
52	Miami of Ohio	Mid-American	\$0.365	\$1.990		\$2.355	\$28.890	8.15%
53	Bowling Green	Mid-American	\$0.635	\$1.710		\$2.345	\$18.800	12.47%
54	Ball State	Mid-American	\$0.373	\$1.960		\$2.333	\$21.390	10.91%
55	Georgia State	Sunbelt	\$0.108	\$2.050		\$2.158	\$27.260	7.92%
56	South Alabama	Sunbelt	\$0.495	\$1.620		\$2.115	\$19.830	10.67%
57	Troy	Sunbelt	\$0.700	\$1.240		\$1.940	\$16.840	11.52%
58	UC Davis	Big West	\$0.077	\$1.750		\$1.827	\$25.810	7.08%
59	North Carolina Charlotte	Conference USA	\$0.314	\$1.420		\$1.734	\$26.120	6.64%
60	Eastern Michigan	Mid-American	\$0.423	\$1.290		\$1.713	\$21.900	7.82%
61	Cal Poly SLO	Big West	\$0.167	\$1.420		\$1.587	\$16.100	9.86%
62	Georgia Southern	Sunbelt	\$0.075	\$1.440		\$1.515	\$13.200	11.48%

GAME GUARANTEES and TEAM TRAVEL COSTS/SUBSIDY
Big West, Mountain West, Pacific-12 and Other Mid-Major Conferences
 (Source: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports)

	INSTITUTION	CONFERENCE	GAME GUARANTEES	TEAM TRAVEL COSTS	TRAVEL SUBSIDY	TOTAL GUARANTEES & TRAVEL COSTS	TOTAL OPERATING EXPENSE BUDGET	% of Operating Expense Budget
63	Louisiana Monroe	Sunbelt	\$0.206	\$1.280		\$1.486	\$10.870	13.67%
64	Appalachian State	Sunbelt	\$0.231	\$1.210		\$1.441	\$20.900	6.89%
65	Texas Arlington	Sunbelt	\$0.015	\$1.300		\$1.315	\$13.970	9.41%
66	Cal State Fullerton	Big West	\$0.039	\$1.210		\$1.249	\$11.050	11.30%
67	Cal State Northridge	Big West	\$0.028	\$1.050		\$1.078	\$11.360	9.49%
68	UC Irvine	Big West	\$0.022	\$0.850		\$0.872	\$14.810	5.89%
69	UC Riverside	Big West	\$0.021	\$0.830		\$0.851	\$11.710	7.27%
70	Arkansas Little Rock	Sunbelt	\$0.161	\$0.689		\$0.850	\$9.010	9.43%

COMPARISON OF DIRECT INSTITUTIONAL SUPPORT, STUDENT FEES, DIRECT STATE SUPPORT AND INDIRECT FACILITIES AND ADMINISTRATIVE SUPPORT BY MOUNTAIN WEST and BIG WEST CONFERENCE INSTITUTIONS
(in millions)

University	Conference	Direct Institutional Support [A]	Student Fees [B]	Direct State or Other Government Support [C]	Total Direct Institutional, Student Fee, State Support [A+B+C]	TOTAL OPERATING EXPENSE BUDGET	% of Direct Institutional, Student Fee, State Support that funds Operating Expense Budget	Indirect Facilities and Administrative Support [D]	Total Direct Institutional, Student Fee, State Support and Indirect Facilities & Administrative Support [A+B+C+D]	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)	% of Direct/Indirect Institutional, Student Fee, State Support that funds Total Expense Budget
Nevada Las Vegas	MWC	\$21.21	\$2.59	\$7.01	\$30.81	\$58.33	52.8%	\$5.34	\$36.15	\$63.67	56.8%
UC Davis	BWC	\$1.04	\$17.86	\$0.00	\$18.90	\$25.81	73.2%	\$3.07	\$21.97	\$28.88	76.1%
San Diego State	MWC	\$7.39	\$9.71	\$0.00	\$17.10	\$42.37	40.4%	\$0.47	\$17.57	\$42.84	41.0%
San Jose State	MWC	\$9.80	\$7.11	\$0.00	\$16.91	\$27.54	61.4%	\$0.66	\$17.57	\$28.20	62.3%
Colorado State	MWC	\$10.71	\$5.08	\$0.00	\$15.79	\$32.47	48.6%	\$2.21	\$18.00	\$34.68	51.9%
Wyoming	MWC	\$13.43	\$1.62	\$0.00	\$15.05	\$28.92	52.0%	\$0.81	\$15.86	\$29.73	53.3%
Utah State	MWC	\$7.75	\$4.10	\$0.14	\$11.99	\$22.62	53.0%	\$1.68	\$13.67	\$24.30	56.3%
UC Irvine	BWC	\$7.90	\$3.90	\$0.00	\$11.80	\$14.81	79.7%	\$0.49	\$12.29	\$15.30	80.3%
CSU San Luis Obispo	BWC	\$5.25	\$6.33	\$0.00	\$11.58	\$16.10	71.9%	\$4.38	\$15.96	\$20.48	77.9%
UC Santa Barbara	BWC	\$5.04	\$6.45	\$0.00	\$11.49	\$15.17	75.7%	\$0.53	\$12.02	\$15.70	76.6%
Fresno State	MWC	\$7.25	\$4.06	\$0.00	\$11.31	\$31.34	36.1%	\$1.71	\$13.02	\$33.05	39.4%
CSU Northridge	BWC	\$6.38	\$3.62	\$0.00	\$10.00	\$11.36	88.0%	\$0.00	\$10.00	\$11.36	88.0%
UC Riverside	BWC	\$4.76	\$5.00	\$0.00	\$9.76	\$11.71	83.3%	\$4.29	\$14.05	\$16.00	87.8%
CSU Long Beach	BWC	\$6.77	\$2.63	\$0.00	\$9.40	\$14.88	63.2%	\$0.98	\$10.38	\$15.86	65.4%
Nevada Reno	MWC	\$1.55	\$2.49	\$4.93	\$8.97	\$25.35	35.4%	\$1.92	\$10.89	\$27.27	39.9%
CSU Fullerton	BWC	\$6.02	\$2.45	\$0.00	\$8.47	\$11.05	76.7%	\$0.38	\$8.85	\$11.43	77.4%
New Mexico	MWC	\$2.82	\$3.17	\$2.29	\$8.28	\$38.00	21.8%	\$7.04	\$15.32	\$45.04	34.0%
Boise State	MWC	\$2.42	\$3.29	\$2.42	\$8.13	\$41.28	19.7%	\$2.01	\$10.14	\$43.29	23.4%
Hawai'i	MWC/BWC	\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%

HOW DOES HAWAI'I FINANCIAL SUPPORT COMPARE TO THE OTHER MOUNTAIN WEST & BIG WEST CONFERENCE PROGRAMS?											
Mountain West (MWC) Average		\$8.43	\$4.32	\$1.68	\$14.43	\$34.82	41.5%	\$2.39	\$16.82	\$37.21	45.2%
Big West (BWC) Average		\$5.40	\$6.03	\$0.00	\$11.43	\$15.11	75.6%	\$1.77	\$13.19	\$16.88	78.2%
Combined 18 Schools Average		\$7.08	\$5.08	\$0.93	\$13.10	\$26.06	50.3%	\$2.11	\$15.21	\$28.17	54.0%
Hawai'i	MWC/BWC	\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%

Direct Institutional Support: Includes value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition waivers and transfers). Also includes Federal Work Study support for student workers employed by athletics.

Student Fees: Include student fees assessed and restricted for support of intercollegiate athletics.

Direct State or Other Government Support: Includes state, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This amount includes funding specifically earmarked to the athletics department by government agencies for which the institution has no discretion to reallocate. 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.

Indirect Administrative and Facility Support Includes value of facilities and services provided by the institution not charged to athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service.

NOTE: The Air Force Academy was removed as the program is funded with an allocation from the federal government.

SOURCE: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports

COMPARISON OF DIRECT INSTITUTIONAL SUPPORT, STUDENT FEES, DIRECT STATE SUPPORT AND INDIRECT FACILITIES AND ADMINISTRATIVE SUPPORT BY MOUNTAIN WEST and BIG WEST CONFERENCE INSTITUTIONS

(in millions)

University	Conference	Direct Institutional Support [A]	Student Fees [B]	Direct State or Other Government Support [C]	Total Direct Institutional, Student Fee, State Support [A+B+C]	TOTAL OPERATING EXPENSE BUDGET	% of Direct Institutional, Student Fee, State Support that funds Operating Expense Budget	Indirect Facilities and Administrative Support [D]	Total Direct Institutional, Student Fee, State Support and Indirect Facilities & Administrative Support [A+B+C+D]	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)	% of Direct/Indirect Institutional, Student Fee, State Support that funds Total Expense Budget
Nevada Las Vegas	MWC	\$21.21	\$2.59	\$7.01	\$30.81	\$58.33	52.8%	\$5.34	\$36.15	\$63.67	56.8%
UC Davis	BWC	\$1.04	\$17.86	\$0.00	\$18.90	\$25.81	73.2%	\$3.07	\$21.97	\$28.88	76.1%
San Diego State	MWC	\$7.39	\$9.71	\$0.00	\$17.10	\$42.37	40.4%	\$0.47	\$17.57	\$42.84	41.0%
San Jose State	MWC	\$9.80	\$7.11	\$0.00	\$16.91	\$27.54	61.4%	\$0.66	\$17.57	\$28.20	62.3%
Colorado State	MWC	\$10.71	\$5.08	\$0.00	\$15.79	\$32.47	48.6%	\$2.21	\$18.00	\$34.68	51.9%
Wyoming	MWC	\$13.43	\$1.62	\$0.00	\$15.05	\$28.92	52.0%	\$0.81	\$15.86	\$29.73	53.3%
Utah State	MWC	\$7.75	\$4.10	\$0.14	\$11.99	\$22.62	53.0%	\$1.68	\$13.67	\$24.30	56.3%
UC Irvine	BWC	\$7.90	\$3.90	\$0.00	\$11.80	\$14.81	79.7%	\$0.49	\$12.29	\$15.30	80.3%
CSU San Luis Obispo	BWC	\$5.25	\$6.33	\$0.00	\$11.58	\$16.10	71.9%	\$4.38	\$15.96	\$20.48	77.9%
UC Santa Barbara	BWC	\$5.04	\$6.45	\$0.00	\$11.49	\$15.17	75.7%	\$0.53	\$12.02	\$15.70	76.6%
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CSU Northridge	BWC	\$6.38	\$3.62	\$0.00	\$10.00	\$11.36	88.0%	\$0.00	\$10.00	\$11.36	88.0%
UC Riverside	BWC	\$4.76	\$5.00	\$0.00	\$9.76	\$11.71	83.3%	\$4.29	\$14.05	\$16.00	87.8%
CSU Long Beach	BWC	\$6.77	\$2.63	\$0.00	\$9.40	\$14.88	63.2%	\$0.98	\$10.38	\$15.86	65.4%
Nevada Reno	MWC	\$1.55	\$2.49	\$4.93	\$8.97	\$25.35	35.4%	\$1.92	\$10.89	\$27.27	39.9%
CSU Fullerton	BWC	\$6.02	\$2.45	\$0.00	\$8.47	\$11.05	76.7%	\$0.38	\$8.85	\$11.43	77.4%
New Mexico	MWC	\$2.82	\$3.17	\$2.29	\$8.28	\$38.00	21.8%	\$7.04	\$15.32	\$45.04	34.0%
Boise State	MWC	\$2.42	\$3.29	\$2.42	\$8.13	\$41.28	19.7%	\$2.01	\$10.14	\$43.29	23.4%
Hawai'i	MWC/BWC	\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%

HOW DOES HAWAI'I FINANCIAL SUPPORT COMPARE TO THE OTHER MOUNTAIN WEST & BIG WEST CONFERENCE PROGRAMS?											
Mountain West (MWC) Average		\$8.43	\$4.32	\$1.68	\$14.43	\$34.82	41.5%	\$2.39	\$16.82	\$37.21	45.2%
Big West (BWC) Average		\$5.40	\$6.03	\$0.00	\$11.43	\$15.11	75.6%	\$1.77	\$13.19	\$16.88	78.2%
Combined 18 Schools Average		\$7.08	\$5.08	\$0.93	\$13.10	\$26.06	50.3%	\$2.11	\$15.21	\$28.17	54.0%
Hawai'i	MWC/BWC	\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%

Direct Institutional Support: Includes value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition waivers and transfers). Also includes Federal Work Study support for student workers employed by athletics.

Student Fees: Include student fees assessed and restricted for support of intercollegiate athletics.

Direct State or Other Government Support: Includes state, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This amount includes funding specifically earmarked to the athletics department by government agencies for which the institution has no discretion to reallocate. 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.

Indirect Administrative and Facility Support Includes value of facilities and services provided by the institution not charged to athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service.

NOTE: The Air Force Academy was removed as the program is funded with an allocation from the federal government.

SOURCE: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports

DIRECT INSTITUTIONAL SUPPORT, STUDENT FEES, DIRECT STATE SUPPORT AND INDIRECT INSTITUTIONAL SUPPORT OF OTHER MID-MAJOR FBS CONFERENCES
American Athletic (AAC), Conference USA (CUSA), Mid-American (MAC), SunBelt (SBC)
(in millions)

University	Conference	Direct Institutional Support	Student Fees	Direct State or Other Government Support	Total Direct Institutional, Student Fee, State Support	TOTAL OPERATING EXPENSE BUDGET	% of Direct Institutional, Student Fee, State Support that funds Operating Expense Budget	Indirect Facilities and Administrative Support	Total Direct Institutional, Student Fee, State Support and Indirect Facilities & Administrative Support	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)	% of Direct/Indirect Institutional, Student Fee, State Support that funds Total Expense Budget
		[A]	[B]	[C]	[A+B+C]			[D]	[A+B+C+D]		
Houston	AAC	\$18.33	\$7.78	\$0.00	\$26.11	\$42.66	61.2%	\$0.00	\$26.11	\$42.66	61.2%
Central Florida	AAC	\$2.22	\$20.12	\$0.50	\$22.84	\$41.98	54.4%	\$0.00	\$22.84	\$41.98	54.4%
Massachusetts	MAC	\$14.26	\$8.00	\$0.00	\$22.26	\$28.65	77.7%	\$2.08	\$24.34	\$30.73	79.2%
Florida International	CUSA	\$2.35	\$19.51	\$0.05	\$21.91	\$26.22	83.6%	\$0.06	\$21.96	\$26.27	83.6%
Miami Ohio	MAC	\$4.35	\$15.05	\$2.07	\$21.47	\$28.89	74.3%	\$0.03	\$21.49	\$28.92	74.3%
Texas St San Marcos	SBC	\$6.38	\$14.64	\$0.00	\$21.02	\$27.69	75.9%	\$0.00	\$21.02	\$27.69	75.9%
Akron	MAC	\$1.66	\$19.10	\$0.00	\$20.76	\$28.40	73.1%	\$0.00	\$20.76	\$28.40	73.1%
Cincinnati	AAC	\$20.24	\$0.00	\$0.00	\$20.24	\$58.04	34.9%	\$1.50	\$21.74	\$59.54	36.5%
Buffalo	MAC	\$12.14	\$7.95	\$0.00	\$20.09	\$26.97	74.5%	\$1.99	\$22.08	\$28.96	76.2%
Connecticut	AAC	\$9.10	\$9.75	\$0.00	\$18.85	\$63.42	29.7%	\$0.00	\$18.85	\$63.42	29.7%
Central Michigan	MAC	\$18.49	\$0.08	\$0.00	\$18.57	\$27.18	68.3%	\$0.00	\$18.57	\$27.18	68.3%
Ohio	MAC	\$0.00	\$18.32	\$0.00	\$18.32	\$22.06	83.0%	\$2.34	\$20.66	\$24.40	84.7%
Kent State	MAC	\$4.62	\$13.65	\$0.00	\$18.27	\$24.23	75.4%	\$2.27	\$20.54	\$26.50	77.5%
Western Michigan	MAC	\$18.08	\$0.00	\$0.00	\$18.08	\$25.46	71.0%	\$3.17	\$21.25	\$28.63	74.2%
South Florida	AAC	\$1.45	\$16.24	\$0.00	\$17.69	\$44.61	39.7%	\$0.00	\$17.69	\$44.61	39.7%
Alabama Birmingham	CUSA	\$12.63	\$4.98	\$0.00	\$17.61	\$27.08	65.0%	\$0.46	\$18.07	\$27.54	65.6%
North Texas	CUSA	\$7.75	\$9.84	\$0.00	\$17.59	\$28.89	60.9%	\$0.04	\$17.63	\$28.92	60.9%
South Alabama	SBC	\$9.02	\$7.50	\$0.00	\$16.52	\$19.83	83.3%	\$0.00	\$16.52	\$19.83	83.3%
Eastern Michigan	MAC	\$14.89	\$1.57	\$0.00	\$16.46	\$21.90	75.2%	\$5.89	\$22.35	\$27.79	80.4%
Middle Tennessee	CUSA	\$8.45	\$7.71	\$0.00	\$16.16	\$25.27	63.9%	\$3.44	\$19.60	\$28.71	68.3%
New Mexico State	SBC	\$9.59	\$3.29	\$3.09	\$15.97	\$24.80	64.4%	\$3.68	\$19.65	\$28.48	69.0%
Memphis	AAC	\$7.32	\$8.22	\$0.00	\$15.54	\$43.15	36.0%	\$3.35	\$18.89	\$46.50	40.6%
Florida Atlantic	CUSA	\$3.92	\$11.28	\$0.00	\$15.20	\$20.58	73.9%	\$1.38	\$16.58	\$21.96	75.5%
Western Kentucky	CUSA	\$8.59	\$6.38	\$0.00	\$14.97	\$26.18	57.2%	\$1.42	\$16.39	\$27.60	59.4%
Ball State	MAC	\$3.70	\$10.91	\$0.00	\$14.61	\$21.39	68.3%	\$1.33	\$15.94	\$22.72	70.2%
Texas San Antonio	CUSA	\$1.99	\$12.35	\$0.00	\$14.34	\$24.69	58.1%	\$0.20	\$14.54	\$24.89	58.4%
East Carolina	AAC	\$0.37	\$12.36	\$1.18	\$13.91	\$35.59	39.1%	\$1.04	\$14.95	\$36.63	40.8%
Northern Illinois	MAC	\$4.88	\$8.97	\$0.00	\$13.85	\$21.59	64.2%	\$3.70	\$17.55	\$25.29	69.4%
Bowling Green	MAC	\$0.00	\$12.40	\$0.00	\$12.40	\$18.80	66.0%	\$1.90	\$14.30	\$20.70	69.1%
Marshall	CUSA	\$7.87	\$3.97	\$0.00	\$11.84	\$25.72	46.0%	\$2.61	\$14.45	\$28.33	51.0%
Texas El Paso	CUSA	\$8.00	\$3.77	\$0.00	\$11.77	\$25.92	45.4%	\$3.04	\$14.81	\$28.96	51.1%
Toledo	MAC	\$0.00	\$11.14	\$0.00	\$11.14	\$23.65	47.1%	\$0.00	\$11.14	\$23.65	47.1%
Troy	SBC	\$9.67	\$0.96	\$0.00	\$10.63	\$16.84	63.1%	\$5.42	\$16.05	\$22.26	72.1%
Appalachian State	SBC	\$0.00	\$9.86	\$0.00	\$9.86	\$20.90	47.2%	\$0.49	\$10.35	\$21.39	48.4%
Southern Mississippi	CUSA	\$3.22	\$6.12	\$0.00	\$9.34	\$21.94	42.6%	\$0.45	\$9.79	\$22.39	43.7%
Arkansas State	SBC	\$4.75	\$4.56	\$0.00	\$9.31	\$16.28	57.2%	\$0.00	\$9.31	\$16.28	57.2%
Idaho	SBC	\$3.18	\$2.26	\$3.40	\$8.84	\$19.26	45.9%	\$0.45	\$9.29	\$19.71	47.1%

TABLE 7B

DIRECT INSTITUTIONAL SUPPORT, STUDENT FEES, DIRECT STATE SUPPORT AND INDIRECT FACILITIES AND ADMINISTRATIVE SUPPORT OF OTHER MID-MAJOR FBS CONFERENCE
American Athletic (AAC), Conference USA (CUSA), Mid-American (MAC), SunBelt (SBC)
(in millions)

University	Conference	Direct Institutional Support [A]	Student Fees [B]	Direct State or Other Government Support [C]	Total Direct Institutional, Student Fee, State Support [A+B+C]	TOTAL OPERATING EXPENSE BUDGET	% of Direct Institutional, Student Fee, State Support that funds Operating Expense Budget	Indirect Facilities and Administrative Support [D]	Total Direct Institutional, Student Fee, State Support and Indirect Facilities & Administrative Support [A+B+C+D]	TOTAL EXPENSE BUDGET (Operating Expense Budget plus Indirect F&A Support)	% of Direct/Indirect Institutional, Student Fee, State Support that funds Total Expense Budget
Georgia Southern	SBC	\$2.50	\$5.81	\$0.00	\$8.31	\$13.20	63.0%	\$0.00	\$8.31	\$13.20	63.0%
Hawai'i	MWC/BWC	\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%
Louisiana Lafayette	SBC	\$7.55	\$0.00	\$0.00	\$7.55	\$18.53	40.8%	\$0.12	\$7.67	\$18.65	41.1%
Louisiana Tech	CUSA	\$7.23	\$0.00	\$0.00	\$7.23	\$16.46	43.9%	\$1.98	\$9.21	\$18.44	49.9%
Louisville	AAC	\$2.11	\$1.92	\$0.00	\$4.03	\$85.51	4.7%	\$6.87	\$10.90	\$92.38	11.8%
Louisiana Monroe	SBC	\$3.22	\$0.31	\$0.00	\$3.53	\$10.87	32.5%	\$0.56	\$4.09	\$11.43	35.8%
HOW DOES HAWAI'I FINANCIAL SUPPORT COMPARE TO THE OTHER FOUR FBS MID-MAJOR CONFERENCE PROGRAMS?											
American Athletic (AAC) Average		\$7.38	\$9.31	\$0.21	\$16.90	\$41.18	41.0%	\$0.74	\$17.63	\$41.92	42.1%
Conference USA (CUSA) Average		\$6.55	\$7.81	\$0.00	\$14.36	\$24.45	58.7%	\$1.37	\$15.73	\$25.82	60.9%
Mid-American (MAC) Average		\$7.08	\$9.93	\$0.17	\$17.18	\$24.35	70.6%	\$1.89	\$19.07	\$26.24	72.7%
SunBelt (SBC) Average		\$5.59	\$4.92	\$0.65	\$11.15	\$18.82	59.3%	\$1.07	\$12.23	\$19.89	61.5%
Combined 41 Schools Average		\$6.98	\$8.26	\$0.25	\$15.49	\$29.06	53.3%	\$1.54	\$17.03	\$30.60	55.7%
Hawai'i		\$6.36	\$1.68	\$0.00	\$8.04	\$33.99	23.7%	\$6.36	\$14.40	\$40.35	35.7%

Direct Institutional Support: Includes value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university (e.g. state funds, tuition, tuition waivers and transfers). Also includes Federal Work Study support for student workers employed by athletics.

Student Fees: Include student fees assessed and restricted for support of intercollegiate athletics.

Direct State or Other Government Support: Includes state, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This amount includes funding specifically earmarked to the athletics department by government agencies for which the institution has no discretion to reallocate. 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.

Indirect Administrative and Facility Support Includes value of facilities and services provided by the institution not charged to athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service.

NOTE: NCAA Financial Reports from private institutions are not available in the database.

SOURCE: Winthrop Intelligence On-Line Database of 2012-2013 NCAA Financial Reports

THE COST OF ATTENDANCE AND THE INCREASED COST OF AN ATHLETICS SCHOLARSHIP

This winter has seen several important developments at the NCAA level that affect Hawai'i Athletics and most importantly, our student-athletes. These developments have generated a lot of media attention nationally when it comes to the matter of the NCAA's new Cost of Attendance (COA) legislation.

In a historic vote taken during the NCAA's annual convention in January 2015, the Power Five conferences (Southeastern, Atlantic Coast, Big Ten, Big 12 and Pac-12 Conferences) voted 79-1 to increase the money that student athletes can receive by several thousand dollars.

With the five wealthiest conferences in college athletics recently being granted autonomy, the redefining of athletic scholarships was the first major piece of NCAA legislation for the group. The Power Five conferences did not need the support of the schools in the other 27 Division I conferences for legislation to pass. The 27 other Division I conferences — or the nearly 300 other Division I colleges themselves — may adopt the measure if they choose.

The full cost of attendance proposal will go into effect August 1, 2015.

Cost of Attendance will be a game-changer for many student-athletes. Athletic departments will be able to provide athletic aid that will equal the full cost of attendance (for full scholarship sports), and use COA amounts for calculating partial scholarships. Cost of Attendance amounts are different for each institution and are based on calculations made by each institution's financial aid office using federal guidelines. Basically, Cost of Attendance covers expenses beyond room, board, tuition and books currently provided by the athletics grant-in-aid.

Even though the price of attendance varies from school to school, athletic scholarships will now cover the cost of additional personal and miscellaneous school-related expenses. Current athletic scholarships only cover the cost of tuition, room and board, books and fees.

The new NCAA legislation is the Power Five conferences acknowledging that the average student acquires more costs to attend college, than what they are currently covering with athletic scholarships.

Cost of living differences and varying transportation costs are some reasons why the dollar amounts would differ from campus to campus. Another reason for differences is that the formula used for the calculation could also vary slightly at each campus.

As part of their cost-of-attendance calculations, some schools include expenses related to transportation home twice per year, tuition fee, miscellaneous personal expenses, loan origination fee and administrative fees.

The choice to provide the full cost of attendance to some or all student-athletes could require a significant financial investment by schools that will test their commitment to compete at the highest level.

In the coming months, topics that need to be discussed related to potential cost of attendance payments include Pell Grant implications and tax issues. And there's the question of Title IX ramifications. What's more, if a school chooses to pay a cost of attendance stipend, should they provide COA stipends to all of their athletes?

It is not a fait accompli that everybody is going to give full cost of attendance supplements to every single one of their student athletes. But many athletic departments want the cost of attendance to apply to all their student-athletes because it is the fair and right thing to do.

And with calculations varying campus to campus, will the dollar amount be used in recruiting when one school offers more than another? One concern is potentially a sizeable competitive advantage could be gained when one prospect counts up how much cash he or she could make by going to school A versus school B.

Some do not believe the difference of a few thousand dollars a year would result in a clear recruiting advantage. But a school's decision to not offer cost of attendance payments at all very well could. It will become a very hot topic in the next year. Can you imagine two rival schools recruiting someone and with cost of attendance, are they going to use that in the recruiting pitch? Only time will tell.

Several Mountain West Conference institutions have already let their **current and prospective student-athletes know that their institutions intend to award scholarships that include COA for all sports beginning in 2015-16.**

Our administrative team began working on this issue a year ago and we are still working through the operational details. At this time, we are calculating that covering the COA will result in a commitment of a minimum of \$1,035,000 dollars annually in scholarship costs.

It will be on us, as an athletic department, to generate those additional financial resources by maximizing all of our revenue streams. It is imperative that we focus on areas such as improved premium seating options, increasing sponsorship opportunities, finding new and enhancing current revenue streams, and leveraging existing partnerships to generate our estimated additional revenue needs.

There is no greater priority than ensuring that Rainbow Warrior and Wahine student-athletes - who work extremely hard to represent UH, its alumni, fans and students at the highest levels on a daily basis - compete on a level playing field. There should not, and will not, be any difference in their ability to receive the full value of an athletic scholarship while attending UH and fulfilling their academic, as well as athletic, goals.

According to our University's Financial Aid Department, Financial Aid uses one COA regardless of whether the student lives on or off-campus. However, University Financial Aid does not include transportation allowances into their COA calculation as shown below. UH students must petition Financial Aid to request transportation costs (up to two round-trip airfares) and any additional funds.

Values for Athletics Grant-In-Aid and Cost of Attendance (COA) for 2014-2015:

	GIA	COA	Differential
Non-Resident	\$42,303	\$45,846	\$3,543
WUE	\$28,431	\$31,974	\$3,543
Resident	\$23,511	\$27,054	\$3,543

Transportation Airfares for additional Cost of Attendance (COA) for 2014-2015:

	Two Round-Trips (Average Cost)	Differential	Estimated COA w/Airfares
East Coast	\$1,888	\$3,543	\$5,431
Central	\$1,842	\$3,543	\$5,385
Mountain	\$1,474	\$3,543	\$5,017
West Coast	\$1,288	\$3,543	\$4,831
Alaska	\$1,422	\$3,543	\$4,965
Inter-Island (3 Round-Trips)	\$ 660	\$3,543	\$4,203
AVERAGE	\$1,429	\$3,543	\$4,972

In 2013-2014, there were 118 student-athletes receiving a full GIA and 209 student-athletes receiving partial GIA for a total of 327 student-athletes.

Athletics Grant-In-Aid by Sport (2013-2014):

	Maximum Equivalency Limit	Equivalencies Awarded	Amount in Dollars
<u>Men's Sports</u>			
Baseball	11.7	10.70	\$273,621.00
Men's Basketball	13.0	13.00	486,016.50
Football	85.0	75.00	2,215,076.79
Men's Golf	4.5	3.78	83,842.00
Men's Swimming	9.9	9.80	354,128.86
Men's Tennis	4.5	4.10	150,608.00
Men's Volleyball	4.5	4.50	155,991.00
TOTAL MEN'S SPORTS	133.10	121.05	\$3,719,284.15
<u>Women's Sports</u>			
Women's Basketball	15.0	13.00	\$368,589.00
Women's Cross Country	6.0	0.00	-0-
Women's Golf	6.0	5.88	157,420.00
Softball	12.0	11.86	307,306.00
Women's Soccer	14.0	12.88	307,066.00

Women's Sand Volleyball	8.0	4.99	162,655.00
Women's Swimming	14.0	13.51	449,044.00
Women's Tennis	8.0	6.80	230,758.00
Women's Track, Indoor	18.0	17.30	461,395.00
Women's Track, Outdoor	18.0	0.00	-0-
Women's Volleyball	12.0	11.49	317,457.00
Women's Water Polo	8.0	8.00	313,538.00
TOTAL WOMEN'S SPORTS	139.0	105.71	\$3,075,228.00
TOTAL SPORTS	272.10	226.76	\$6,794,512.15

Per Student-Athlete Academic Services, our Grants-In-Aid Scholarships average 28.57% Resident, 44.26% WUE and 27.17% Non-Resident.

Using 2013-2014	Resident*	WUE	Non-Resident
Actual Equivalencies Awarded	64.79	100.36	61.61
Multiplied by	\$3,543	\$4,972	\$4,972
	\$229,551	\$498,990	\$306,325
 If Maximum NCAA	 Resident*	 WUE	 Non-Resident
Equivalencies Were Awarded	77.74	120.43	73.93
Multiplied by	\$3,543	\$4,972	\$4,972
	\$275,429	\$598,778	\$357,578

* Assumes that Resident student-athletes on GIA do not receive two airfare transportation in their COA.

Using the 2013-2014 number of Athletics Grant-In-Aid equivalencies, the potential financial impact of awarding additional financial support to UH student-athletes up to the Cost of Attendance would range from \$1,034,866 up to \$1,231,785 per year.

DIFFERENTIALS BETWEEN FULL COST OF ATTENDANCE AND ATHLETIC GRANTS-IN-AID 2014-2015
Comparing University of Hawai'i With Mountain West, Big West and Pacific-12 Conference Institutions

Cost of Attendance will be a game-changer for many student-athletes. Athletic departments will be able to provide athletic aid that will equal the full cost of attendance (for full scholarship sports), and use COA amounts for calculating partial scholarships. The full cost of attendance is the estimated full and reasonable cost of completing a full year as a full-time student and includes tuition and fees, room and board, books and supplies and other expenses including personal expenses and transportation. Basically, the full Cost of Attendance covers expenses beyond room, board, tuition and books currently provided by the athletics grant-in-aid. Cost of Attendance amounts are different for each institution and are based on calculations made by each institution's financial aid office using federal guidelines. Even though the price of attendance varies from school to school, athletic scholarships will now cover the cost of additional personal and miscellaneous school-related expenses. Current athletic scholarships only cover the cost of tuition, room and board, books and fees.

Cost of living differences and varying transportation costs are some reasons why the dollar amounts would differ from campus to campus. Another reason for differences is that the formula used for the calculation could also vary slightly at each campus. As part of their full cost-of-attendance calculations, some schools include expenses related to transportation home twice per year or transportation to and from campus, tuition fees, miscellaneous personal expenses, loan origination fee and administrative fees.

Institution	Conference	WITH RELATIVES/COMMUTER			ON-CAMPUS			OFF-CAMPUS		
		Pers. Expenses	Transportation	TOTAL	Pers. Expenses	Transportation	TOTAL	Pers. Expenses	Transportation	TOTAL
CSU Fullerton	BWC	\$1,364	\$1,490	\$2,854	\$1,364	\$1,390	\$2,754	\$1,364	\$1,490	\$2,854
CSU Long Beach	BWC	\$1,366	\$1,496	\$2,862	\$1,366	\$1,390	\$2,756	\$1,366	\$1,458	\$2,824
CSU Northridge	BWC	\$1,364	\$1,494	\$2,858	\$1,364	\$1,390	\$2,754	\$1,364	\$1,456	\$2,820
CSU San Luis Obispo	BWC	\$1,365	\$1,176	\$2,541	\$1,365	\$1,176	\$2,541	\$1,365	\$1,176	\$2,541
UC Davis	BWC	\$2,011	\$1,640	\$3,651	\$1,522	\$620	\$2,142	\$1,928	\$1,358	\$3,286
UC Irvine	BWC	\$2,011	\$1,640	\$3,651	\$1,821	\$809	\$2,630	\$1,960	\$1,652	\$3,612
UC Riverside	BWC	\$2,000	\$1,650	\$3,650	\$1,900	\$900	\$2,800	\$1,950	\$1,650	\$3,600
UC Santa Barbara	BWC	\$2,011	\$1,814	\$3,825	\$1,681	\$724	\$2,405	\$1,876	\$1,002	\$2,878
Boise State	MWC	\$3,010	\$2,080	\$5,090	\$3,010	\$2,216	\$5,226	\$3,010	\$2,216	\$5,226
Colorado State	MWC	\$1,332	\$674	\$2,006	\$1,332	\$1,374	\$2,706	\$1,332	\$1,374	\$2,706
CSU Fresno State	MWC	\$1,365	\$1,180	\$2,545	\$1,365	\$900	\$2,265	\$1,365	\$1,324	\$2,689
Nevada Las Vegas	MWC	\$2,862	\$2,814	\$5,676	\$2,862	\$664	\$3,526	\$2,862	\$2,814	\$5,676
Nevada Reno	MWC	\$2,356	\$3,100	\$5,456	\$2,894	\$1,600	\$4,494	\$2,498	\$3,100	\$5,598
New Mexico	MWC	\$2,050	\$1,828	\$3,878	\$2,050	\$1,828	\$3,878	\$2,050	\$1,828	\$3,878
San Diego State	MWC	\$1,365	\$1,464	\$2,829	\$1,365	\$1,420	\$2,785	\$1,365	\$1,819	\$3,184
San Jose State	MWC	\$1,364	\$1,494	\$2,858	\$1,364	\$1,390	\$2,754	\$1,364	\$1,456	\$2,820
Utah State	MWC	n/a	n/a	\$1,985	n/a	n/a	\$3,750	n/a	n/a	\$3,750
Wyoming	MWC	\$2,200	\$890	\$3,090	\$2,200	\$890	\$3,090	\$2,200	\$890	\$3,090
Arizona	Pac12	\$1,800	\$1,500	\$3,300	\$1,800	\$1,500	\$3,300	\$1,800	\$1,500	\$3,300
Arizona State	Pac12	\$1,982	\$2,358	\$4,340	\$1,982	\$1,376	\$3,358	\$1,982	\$2,358	\$4,340
California Berkeley	Pac12	\$2,340	\$1,638	\$3,978	\$1,998	\$530	\$2,528	\$2,116	\$724	\$2,840
Colorado	Pac12	\$1,332	\$1,660	\$2,992	\$1,332	\$936	\$2,268	\$1,332	\$1,660	\$2,992
Oregon	Pac12	\$2,340	by request	\$2,340	\$2,340	by request	\$2,340	\$2,340	by request	\$2,340
Oregon State	Pac12	\$2,577	by request	\$2,577	\$2,577	by request	\$2,577	\$2,577	by request	\$2,577
Southern California	Pac12	n/a	n/a	n/a	\$1,000	\$580	\$1,580	n/a	n/a	n/a
Stanford	Pac12	\$2,550	varies	\$2,550	\$2,550	varies	\$2,550	\$2,550	varies	\$2,550
UCLA	Pac12	\$2,013	\$1,641	\$3,654	\$1,638	\$585	\$2,223	\$1,821	\$1,092	\$2,913
Utah	Pac12	\$2,448	\$1,126	\$3,574	\$2,448	\$1,126	\$3,574	\$2,448	\$1,126	\$3,574
Washington	Pac12	\$2,265	\$414	\$2,679	\$2,265	\$414	\$2,679	\$2,265	\$1,296	\$3,561
Washington State	Pac12	\$2,108	\$1,434	\$3,542	\$2,108	\$1,434	\$3,542	\$2,108	\$1,434	\$3,542

By comparison, Hawai'i Cost of Attendance differential can range between \$3,543 up to \$5,431. On average, the Cost of Attendance differential with airfare transportation Included is \$4,972.

TABLE 8

TABLE 9

OPTIONS FOR PROGRAM REDUCTION

		NUMBER OF PARTICIPANTS (per FY14 EADA)	NUMBER OF PARTICIPANTS (per FY14 EADA)	PERSONNEL	TEAM TRAVEL	TEAM MEALS	GAME GUARANTEES	RECRUITING	OTHER OPERATIONS	SCHOLARSHIP	
Protected Sports by Conference	Department/Sport	MALE	FEMALE	Salaries & Benefits	Team Travel	Pre/Post Game, Christmas Per Diem & Supplemental Meals	Game Guarantees	Recruiting	Other Operations	Athletics Grants-In-Aid	TOTAL BUDGET
MEN'S SPORTS											
Required Big West Sport	1 Baseball	34		479,790	285,923	28,280	65,000	58,216	94,249	273,862	\$1,285,320
Required Big West Sport	2 Men's Basketball	17		989,534	190,508	30,654	274,513	90,307	176,313	304,291	\$2,056,120
Required Min. West Sport	3 Football	117		2,551,954	1,227,098	196,969	1,042,360	142,500	1,838,066	1,989,595	\$8,988,542
Required Big West Sport	4 Men's Golf	12		73,074	66,132	11,520	0	6,650	26,006	105,332	\$288,714
Not Protected Sport	5 Men's Swimming & Diving	33		166,276	51,012	31,856	0	6,650	57,825	231,729	\$545,348
Not Protected Sport	6 Men's Tennis	11		114,185	76,000	7,560	5,000	4,750	30,717	105,332	\$343,544
Not Protected Sport	7 Men's Volleyball	20		276,827	129,200	20,275	40,280	22,232	50,997	105,332	\$645,143
WOMEN'S SPORTS											
Required Big West Sport	1 Women's Basketball		14	613,560	172,498	25,450	33,000	88,882	200,964	351,105	\$1,485,459
Will Be Required Big West Sport	2 Women's Beach Volleyball		17	31,452	61,096	3,360	0	10,450	64,090	140,442	\$310,890
Required Big West Sport	3 Women's Golf		9	73,074	42,152	4,672	0	8,550	33,061	140,442	\$301,951
Not Protected Sport	4 Women's Sailing		19	20,982	46,944	0	0	0	3,800	0	\$71,726
Required Big West Sport	5 Softball		23	264,895	159,951	17,856	71,250	23,066	68,550	280,884	\$886,452
Required Big West Sport	6 Women's Soccer		28	196,642	163,572	23,096	5,000	28,766	106,124	327,698	\$850,898
Not Protected Sport	7 Women's Swimming & Diving		36	197,965	68,789	32,712	0	21,850	81,313	327,698	\$730,327
Required Big West Sport	8 Women's Tennis Women's Track &		10	99,366	76,000	7,560	3,325	15,200	42,173	187,256	\$430,880
Required Big West Sport	9 Field/Cross Country (Combined)		97	215,253	181,893	66,360	17,100	35,416	135,918	421,326	\$1,073,266
Required Big West Sport	10 Women's Volleyball		18	382,717	90,767	17,806	39,000	24,016	50,020	280,884	\$885,210
Required Big West Sport	11 Women's Water Polo		22	166,238	117,917	17,720	4,750	22,800	52,775	187,256	\$569,456
COED SPORTS											
Not Protected Sport	1 Coed Sailing	10	19	20,982	74,895	0	0	0	6,175	0	\$102,052
TOTALS		254	312								
Percentage of Male/Female Participants		44.88%	55.12%								
Undergraduates by Gender (Fall 2013 semester for FY2014)		45.10%	54.90%								
General Requirements for Division I Membership:		Football Bowl Subdivision (FBS) requires a combination of 8 male (including football) and 8 female OR 7 male (including football) and 9 female OR 6 male (including football) and 10 female sport teams. Football must (1) play at least 60% of all games against FBS members; (2) at least five home games against FBS members; (3) average 15,000 in actual or paid attendance for home football games during a rolling two-year period. In addition, (a) must provide an average of at least 90% of permissible maximum number of football grants-in-aid during a rolling two-year period AND (b) annually offer a minimum of 200 athletics grants-in-aid or spend \$4 million on athletics grants-in-aid annually. NOTE: Without Division I FBS Football, the Division I Sports Sponsorship requirement is either 7 male and 7 female sports OR 6 male and 8 female sports with additional scheduling and financial aid requirements.									

TABLE 9

OPTIONS FOR PROGRAM REDUCTION

	NUMBER OF PARTICIPANTS (per FY14 FADA)	NUMBER OF PARTICIPANTS (per FY14 FADA)	PERSONNEL	TEAM TRAVEL	TEAM MEALS	GAME GUARANTEES	RECRUITING	OTHER OPERATIONS	SCHOLARSHIP	
Department/Sport	MALE	FEMALE	Salaries & Benefits	Team Travel	Pre/Post Game, Christmas Per Diem & Supplemental Meals	Game Guarantees	Recruiting	Other Operations	Athletics Grants-In-Aid	TOTAL BUDGET

Option 1: Eliminate the Men's Swimming & Diving, Women's Swimming & Diving, and the Coed Sailing Teams.

Men's Swimming & Diving	33		166,276	51,012	31,856	0	6,650	57,825	231,729	\$545,348
Women's Swimming & Diving		36	197,965	68,789	32,712	0	21,850	81,313	327,698	\$730,327
Coed Sailing	10	19	20,982	74,895	0	0	0	6,175	0	\$102,052
Number of Participants Reduced From Program Reduction	43	55	\$385,223	\$194,696	\$64,568	\$0	\$28,500	\$145,313	\$559,427	\$1,377,727
Total Participants After Program Reduction	211	257								
Revised Percentage of Male/Female Participants	45.09%	54.91%								

Option 2: Eliminate the Men's Volleyball, Women's Sailing and Coed Sailing Teams.

Men's Volleyball	20		276,827	129,200	20,275	40,280	22,232	50,997	105,332	\$645,143
Women's Sailing		19	20,982	46,944	0	0	0	3,800	0	\$71,726
Coed Sailing	10	19	20,982	74,895	0	0	0	6,175	0	\$102,052
Number of Participants Reduced From Program Reduction	30	38	\$318,791	\$251,039	\$20,275	\$40,280	\$22,232	\$60,972	\$105,332	\$818,921
Total Participants After Program Reduction	224	274								
Revised Percentage of Male/Female Participants	44.98%	55.02%	NOTE: Men's Volleyball brings in annual ticket revenues of approximately \$250,000 and personal seat contributions (PSC) of approximately \$35,000, thus lost revenues could potentially be \$285,000. This would reduce the bottom-line impact on net program reduction savings							\$533,921

TABLE 9

OPTIONS FOR PROGRAM REDUCTION

	NUMBER OF PARTICIPANTS (per FY14 EADA)	NUMBER OF PARTICIPANTS (per FY14 FADA)	PERSONNEL	TEAM TRAVEL	TEAM MEALS	GAME GUARANTEES	RECRUITING	OTHER OPERATIONS	SCHOLARSHIP	
Department/Sport	MALE	FEMALE	Salaries & Benefits	Team Travel	Pre/Post Game, Christmas Per Diem & Supplemental Meals	Game Guarantees	Recruiting	Other Operations	Athletics Grants-In- Aid	TOTAL BUDGET

Option 3: Eliminate the Football, Women's Swimming & Diving, Women's Sailing and Coed Sailing Teams.

Football	117		2,551,954	1,227,098	196,969	1,042,360	142,500	1,838,066	1,989,595	\$8,988,542
Women's Swimming & Diving		36	197,965	68,789	32,712	0	21,850	81,313	327,698	\$730,327
Women's Sailing		19	20,982	46,944	0	0	0	3,800	0	\$71,726
Coed Sailing	10	19	20,982	74,895	0	0	0	6,175	0	\$102,052
Number of Participants Reduced From Program Reduction	127	74	\$2,791,883	\$1,417,726	\$229,681	\$1,042,360	\$164,350	\$1,929,354	\$2,317,293	\$9,892,647
Total Participants After Program Reduction	127	238								
Revised Percentage of Male/Female Participants	34.79%	65.21%								

On its face, the elimination of the Football program would achieve great financial savings in theory, but it would also greatly impact UHMAD revenues generated from

Loss of Ticket Revenues	\$3,500,000
Loss of AKA Package and Premium Parking Revenues	\$2,700,000
Reduction in Television and Radio Rights Fee	\$2,000,000
Reduction in Conference Distribution	\$650,000
Reduction in NCAA Distribution	\$412,500
Loss of Camp Revenues	\$75,000
Loss of Football Game Guarantees	\$850,000
Reduction in Licensing Revenues	\$320,000
Reduction in Merchandising Revenues	\$90,000
Loss of Football Game Guarantees	\$850,000
Reduction in Football Related Corporate Sponsorship Revenues	\$220,000
Reduction in Football Related Apparel Contract	\$96,000
LOSS OF REVENUES AFTER ELIMINATING FOOTBALL	\$11,763,500

Option 3 is problematic, not only for the potential revenue loss from Football exceeding savings, but the reduction in male student-athlete opportunities falls far too low our gender equity balance of 45% male to 55% female student-athletes, even with the elimination of two women's and one coed sport.

University of Hawai'i at Manoa
Department of Athletics
Athletic Renovation Projects In Need Of CIP and Donor Funding

TABLE 10

**Priority
Order**

Construction Cost (in 2016 dollars)	Contingencies (Construction, Project, User)	Miscellaneous (Commissioning, FF&E, Technology, Graphics)	A/E Fees (A/E Services, Reimbursables, Other)	Local Admin. Fees	TOTAL PROJECT COST (in 2016 dollars)
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1	Repurpose and renovate the historic Klum Gym into a new multi-purpose facility: <i>New sport performance center with large strength & conditioning area on 1st floor with (4) offices, new weight equipment, power lift stations, mondo flooring. Cardio-vascular training, nutrition bar & student-athlete lounge on 2nd floor mezzanine. Dedicated basketball/volleyball practice facility on other side of divider wall. New covered entry way for new lobby, storage and restrooms.</i>	\$5,233,555	523,355	837,369	732,698	13,084	\$7,340,061
2	Renovate women's softball facility to meet Title IX facility issues: <i>Build new softball team & visitor locker rooms, coaches offices, umpires room (M/F), new handicapped access ramp or elevator lift, expand press box, concessions stand, new men's/women's restrooms, replace and expand roof cover over seating sections.</i>	\$3,919,807	391,981	627,169	548,773	9,800	\$5,497,530
3	Renovate and expand Clarence T.C. Ching 400 Meter Track and change grass turf for soccer. <i>Replace and expand 400 meter mondo track around Clarence T.C. Ching Field and replace old artificial turf with a new grass turf field for soccer and other events.</i>	\$5,800,156	580,016	464,012	812,022	14,500	\$7,670,706

TOTAL PRIORITY 1 PROJECTS

\$20,508,297

4	Renovate baseball stadium. <i>Renovate public restrooms, team locker rooms, enlarge press box with broadcast booths, (for TV, home and away radio), add lift for handicapped access, build additional suites for future revenue generation on concourse level & field level, repair/replace worn areas on field</i>	\$5,422,710	542,271	433,817	759,179	13,557	\$7,171,534
5	Renovate former student workout center into Student-Athlete Dining and Lounge. <i>Renovate former workout center into student-athlete dining facility, training table and lounge; Serve as pre-function area for campus events and pregame dining for fans before SSC events.</i>	\$1,140,081	114,008	182,413	159,611	2,850	\$1,598,963
6	Renovate outdoor tennis center. <i>Canopy structure over back six tennis courts; replace all court lighting for energy efficiency & timer. Add portable building for coaches offices, membership front counter & stringing room.</i>	\$4,713,588 \$489,926	471,359 48,993	377,087 39,194	659,902 68,590	11,784 1,225	\$6,233,720 \$647,928

TOTAL PRIORITY 2 PROJECTS

\$15,652,145

University of Hawai'i at Manoa
Department of Athletics
Athletic Renovation Projects In Need Of CIP and Donor Funding

TABLE 10

**Priority
Order**

Construction Cost (in 2016 dollars)	Contingencies (Construction, Project, User)	Miscellaneous (Commissioning, FF&E, Technology, Graphics)	A/E Fees (A/E Services, Reimbursables, Other)	Local Admin. Fees	TOTAL PROJECT COST (in 2016 dollars)
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7 Short Game Golf Practice Facility.

\$396,009

23,761

3,960

23,761

990

\$448,481

Build short game golf practice facility with artificial turf greens, sand traps and roughs to allow our golf student-athletes access to an on-campus practice facility to work on critical part of game.

8 Renovate our Athletics Department Administrative and Coaches Offices.

\$2,770,026

277,003

221,602

387,804

6,925

\$3,663,360

Renovate 1st floor Administrative Offices and 3rd floor Coaches Offices changing floor, wall and ceiling finishes.

TOTAL PRIORITY 3 PROJECTS

\$4,111,841

TOTAL CIP FUNDING REQUEST FOR ATHLETIC PROJECTS

\$29,885,858

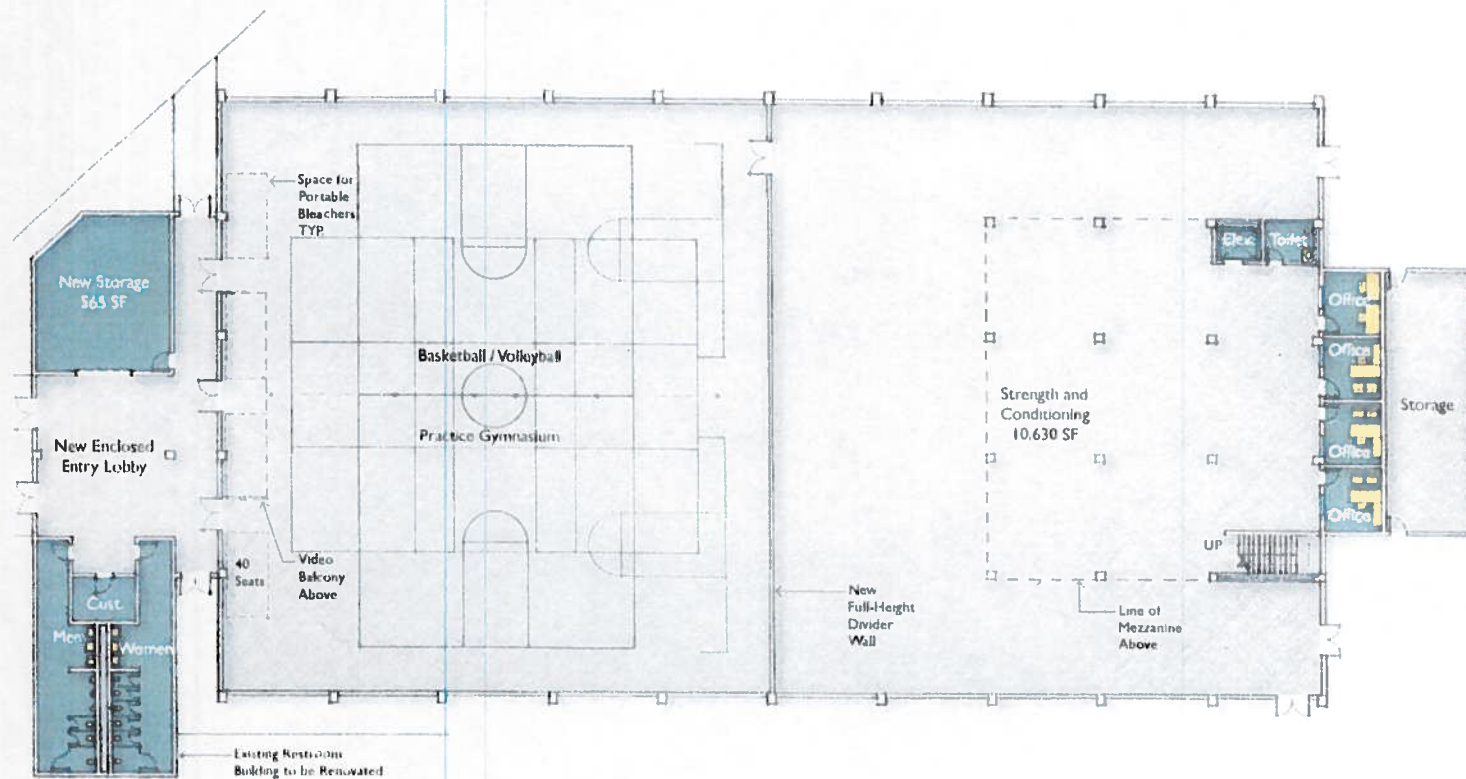
2,972,747

3,186,623

4,152,340

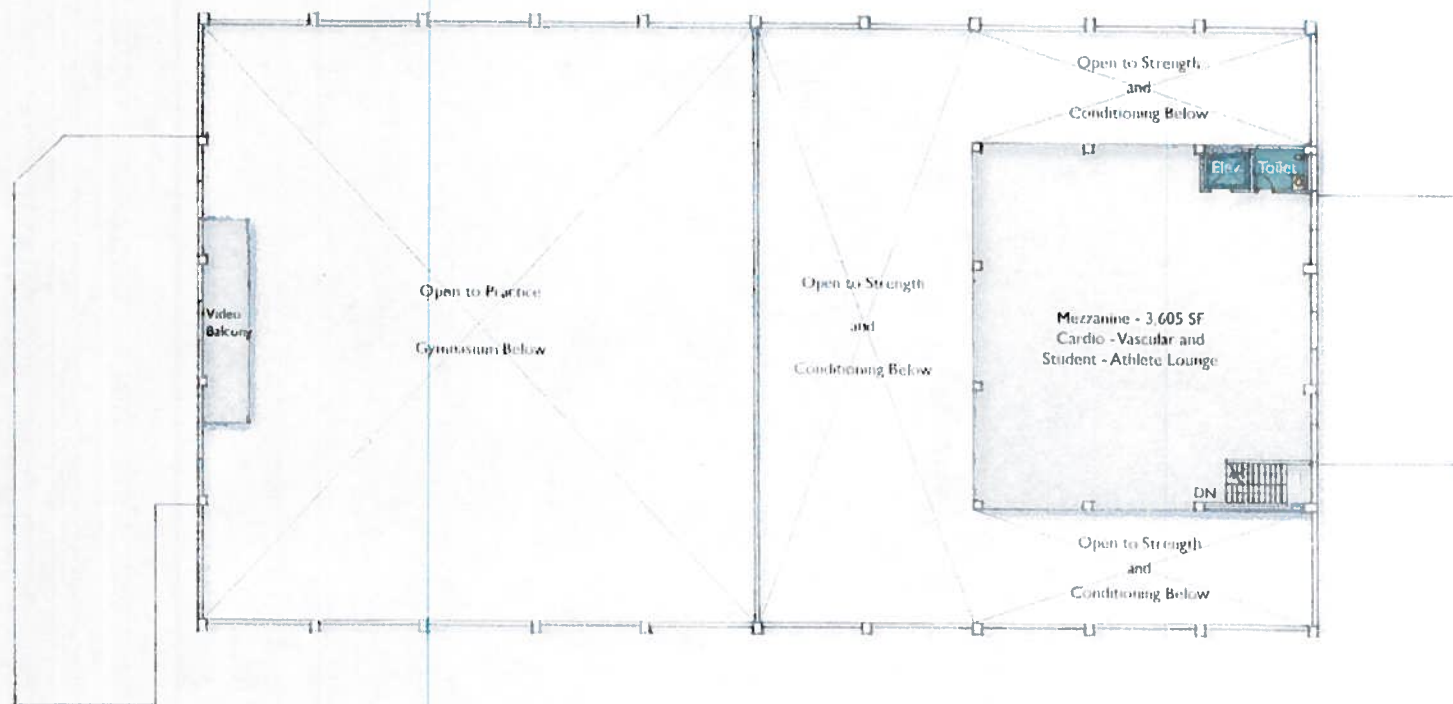
74,715

\$40,272,283



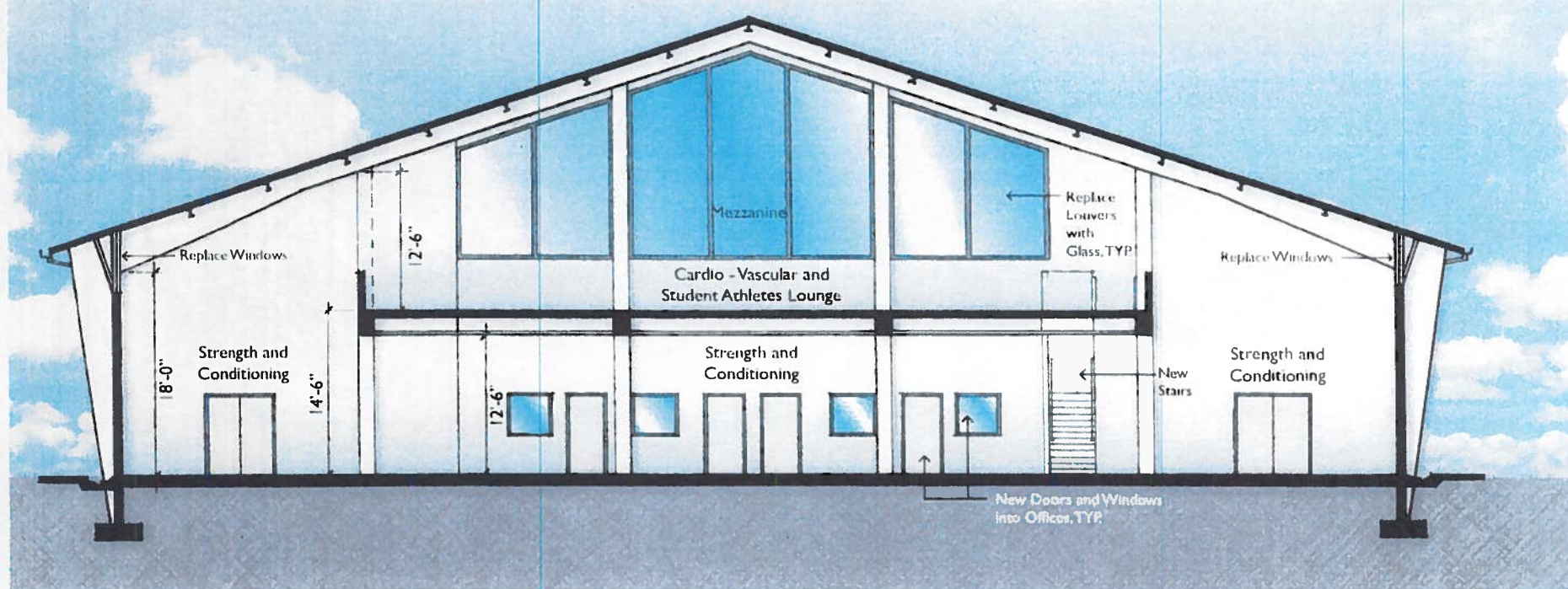
Klam Gymnasium Renovation Plan - Ground Floor





Klam Gymnasium Renovation Plan - Mezzanine



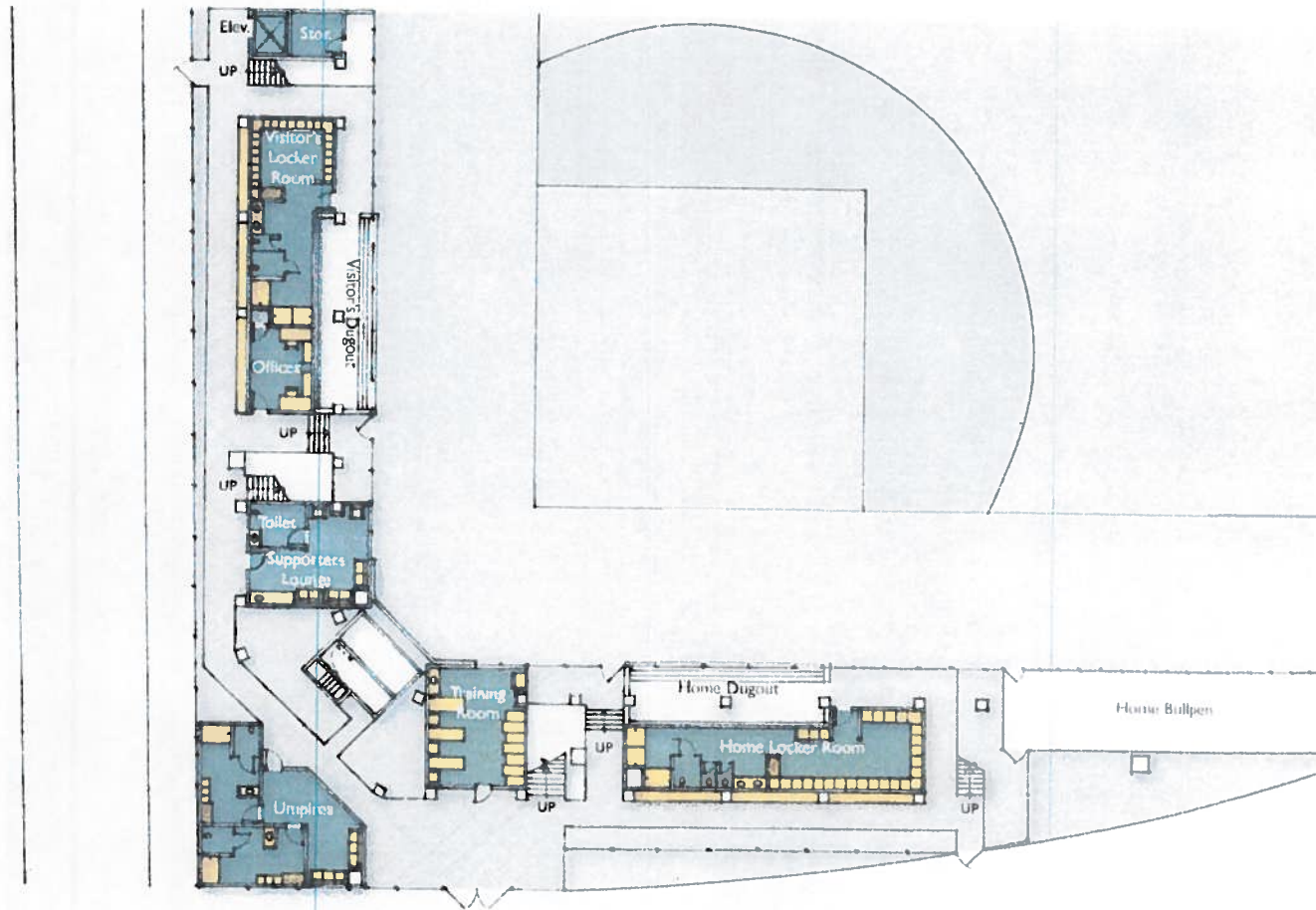


Klum Gymnasium Renovation - Section



University of Hawaii at Manoa
 School of Architecture
 1000 University Avenue, Suite 1000, Honolulu, HI 96822





Rainbow Wahine Softball Stadium Renovation Plan - Ground Level

0 10 20 30 40 50



University of Hawaii at Manoa
Architectural Renovation Study - December 2011



New Elevator
(2,500 lbs., Hydraulic)
Takes the Place of Wood
Ramps - Ramps to be
Removed

Change Center Section
Seating from Benches with
Backs to Individual Chairs,
19" - 20" Width
Approximately 215 Seats

Existing Press Box
125 SF

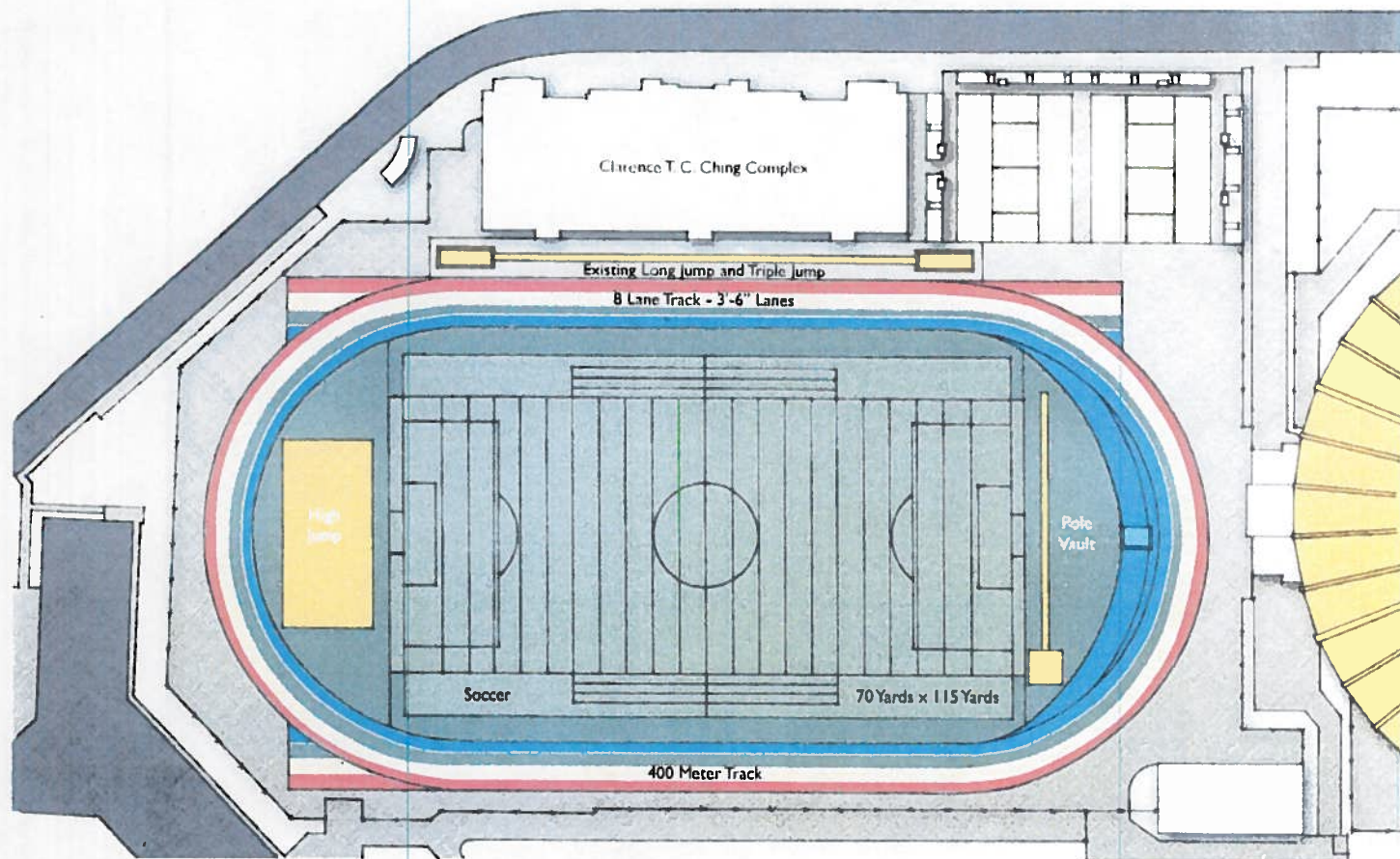
Press Box Expansion
230 SF

Rainbow Wahine Softball Stadium Renovation Plan - Concourse Level



University of Hawaii at Manoa
Architectural Research Studio, December 2013





Clarence T.C. Ching Athletics Complex - Cooke Field - Alt. 400 Meter Track

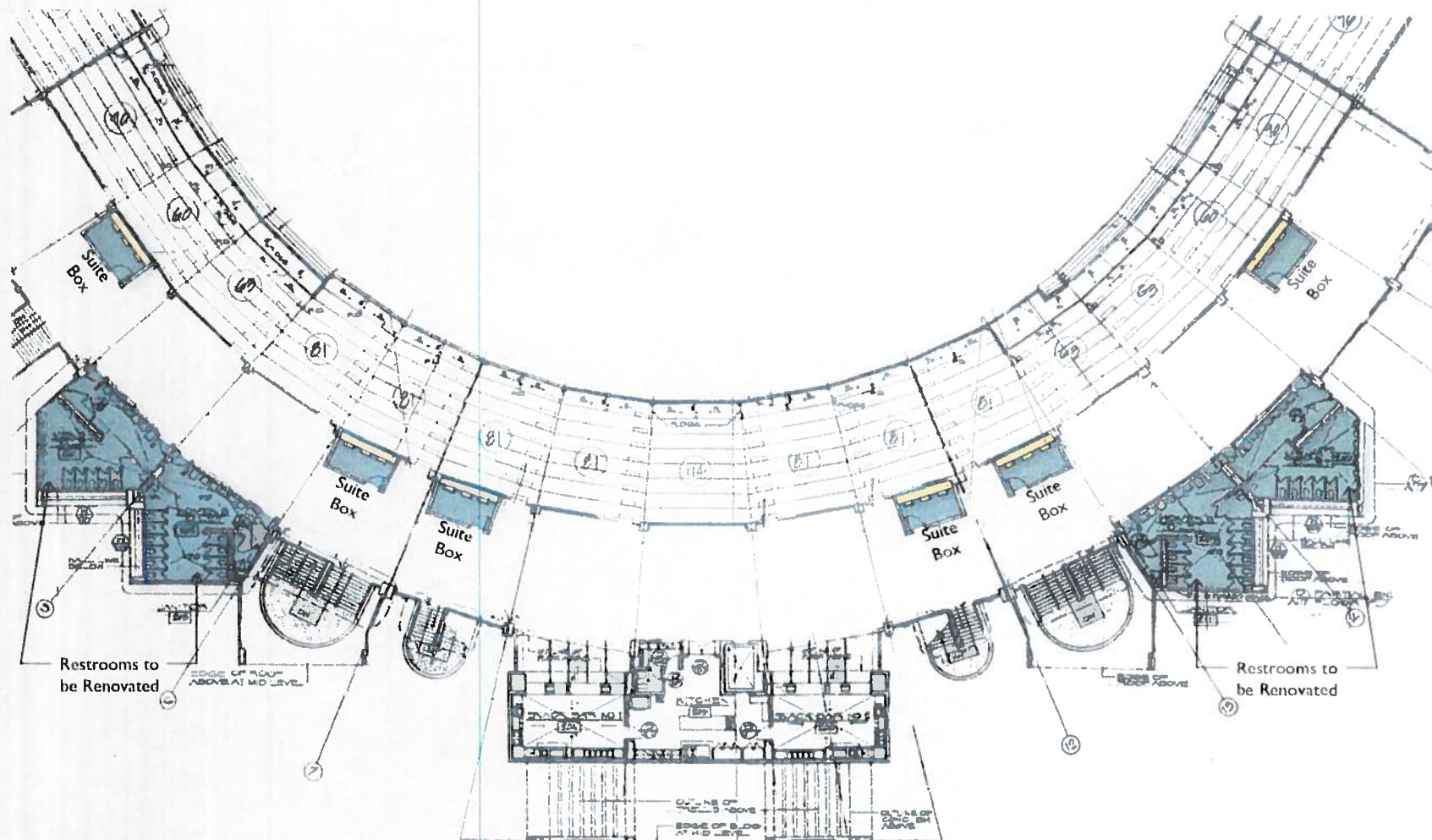
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North





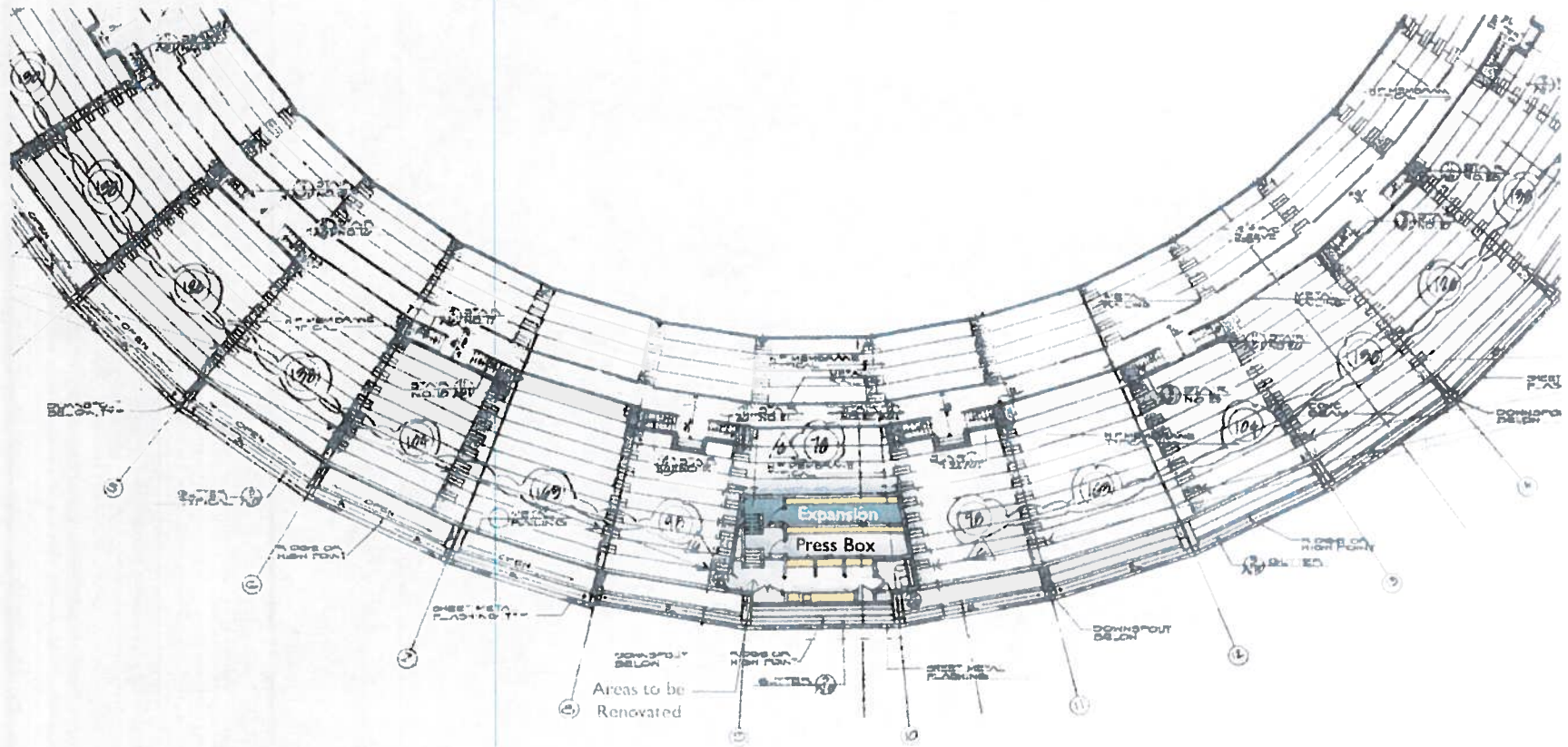


Murakami Baseball Stadium Renovation Plan - Partial Concourse Level

0 10 20 40 60

North



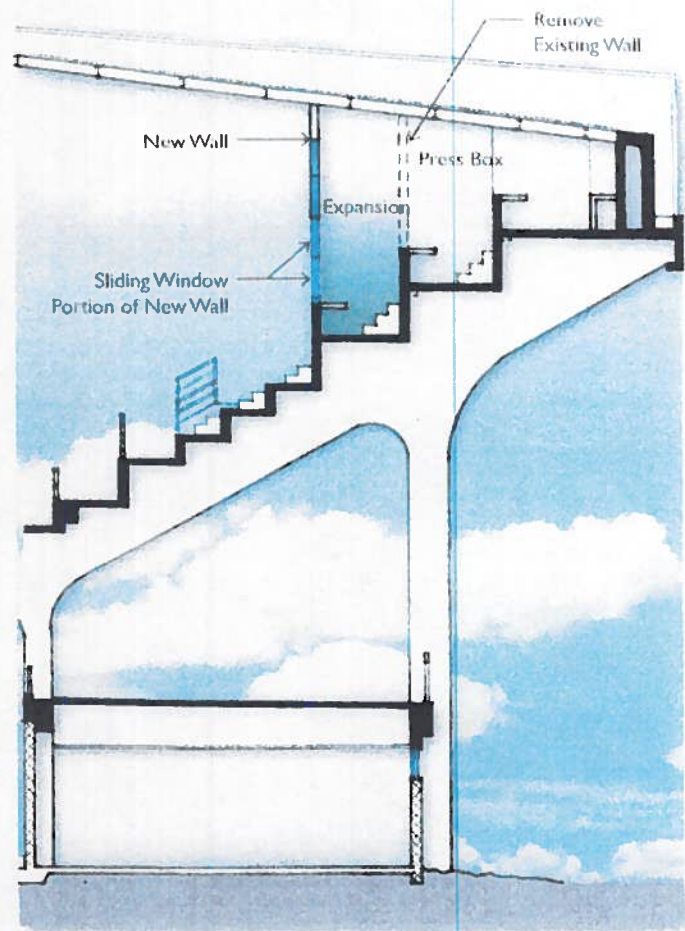


Murakami Baseball Stadium Renovation Plan - Partial Upper Level

0 5 10 20 40 60

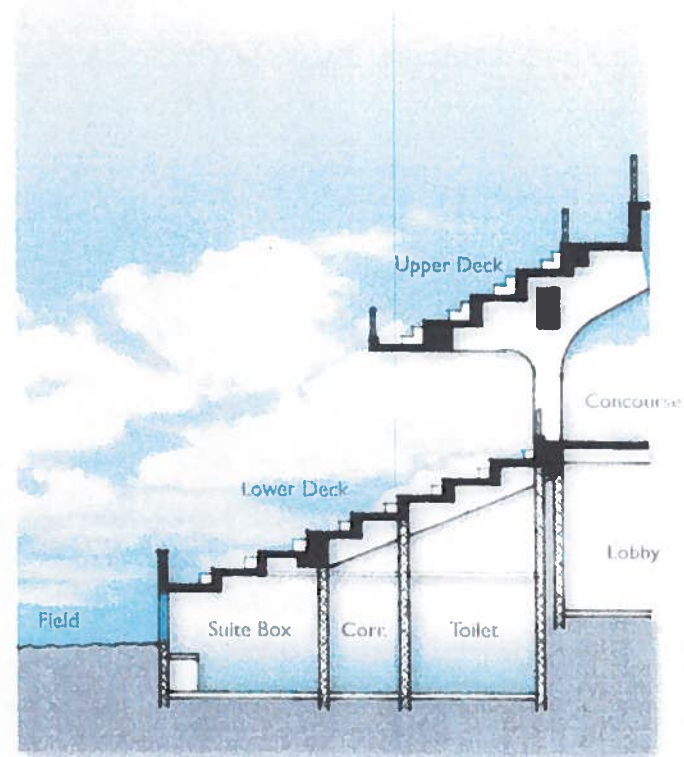
North





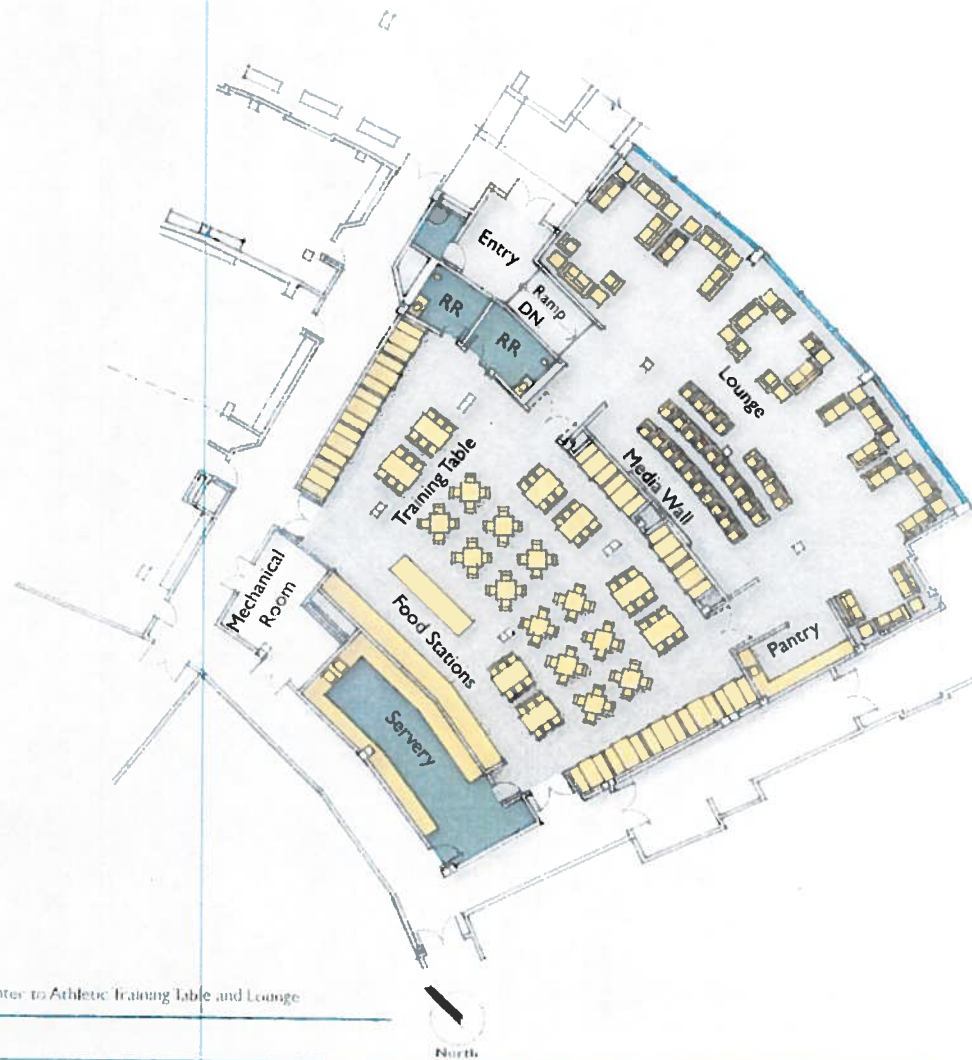
Murakami Baseball Stadium Renovation Section - Through Expanded Press Box

0 2 4 8 16 24



Murakami Baseball Stadium Renovation Section - Through Proposed Suite Boxes

0 2 4 8 16 24

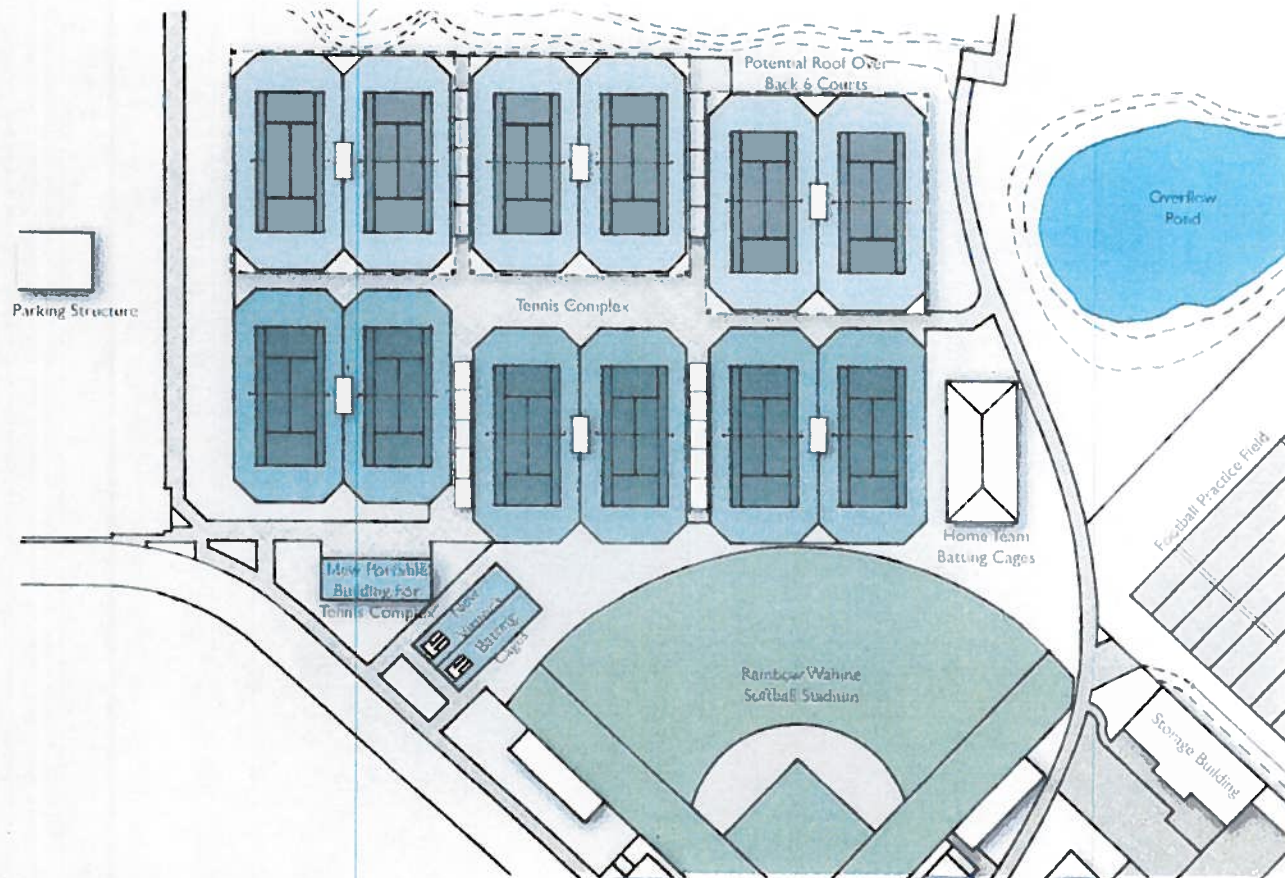


Sheriff Center Renovation Plan - Workout Center to Athletic Training Table and Lounge

0 4 8 16 32 48

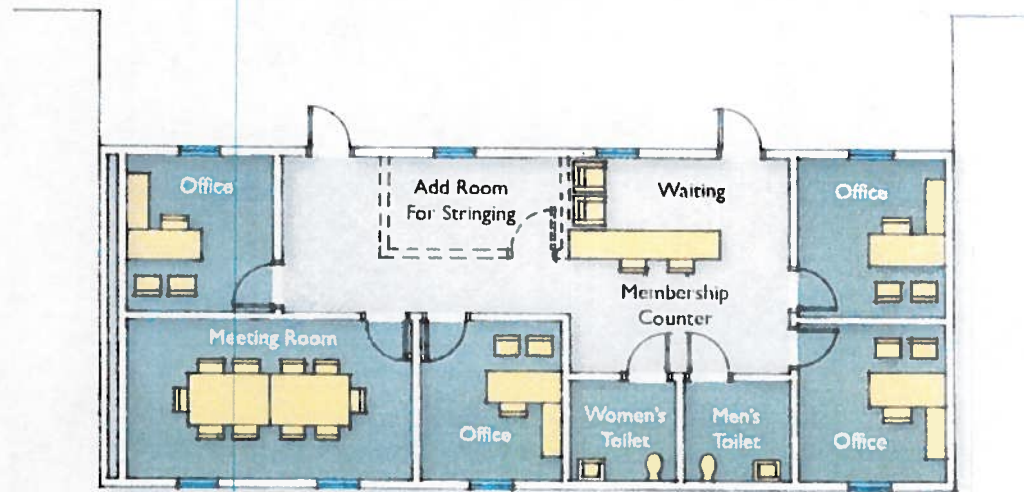
University of Hawaii at Mānoa
Athletic Facilities Renovation Study - December 2012





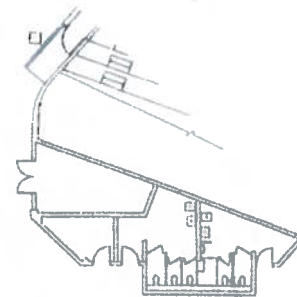
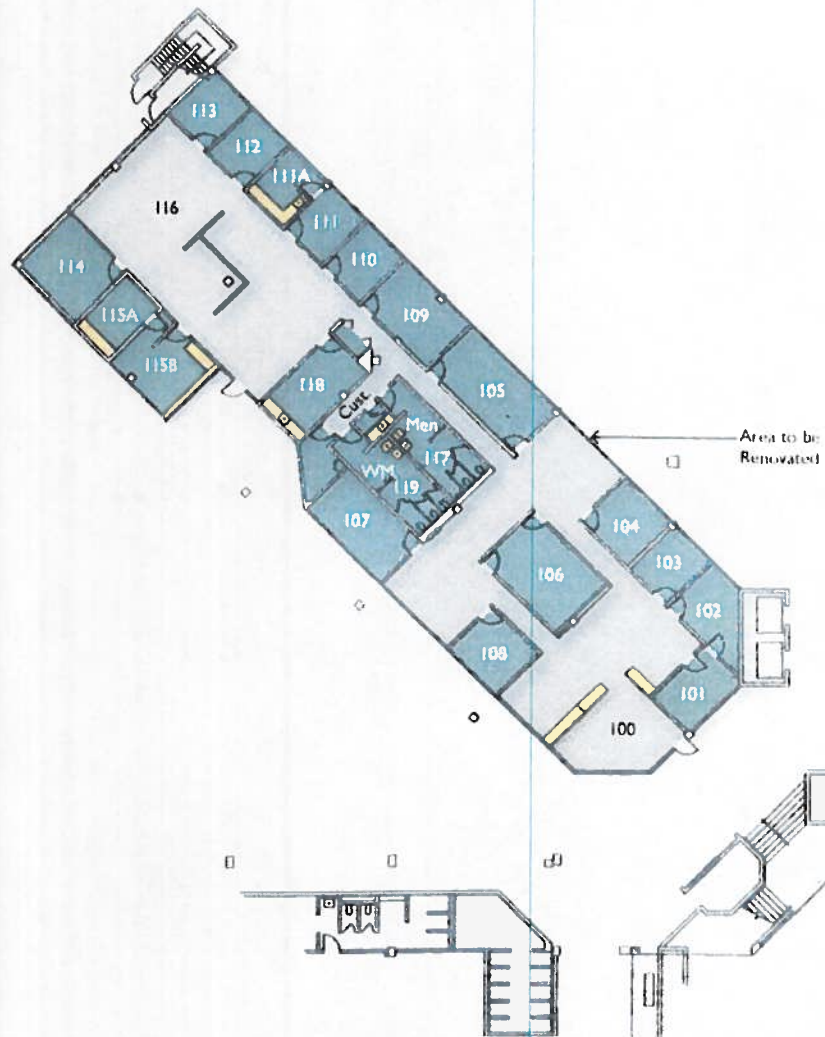
Tennis Complex Renovation Plan - Site Plan





Tennis Complex - Portable Building Plan (Typical 24'x60' Mobile Office Building)



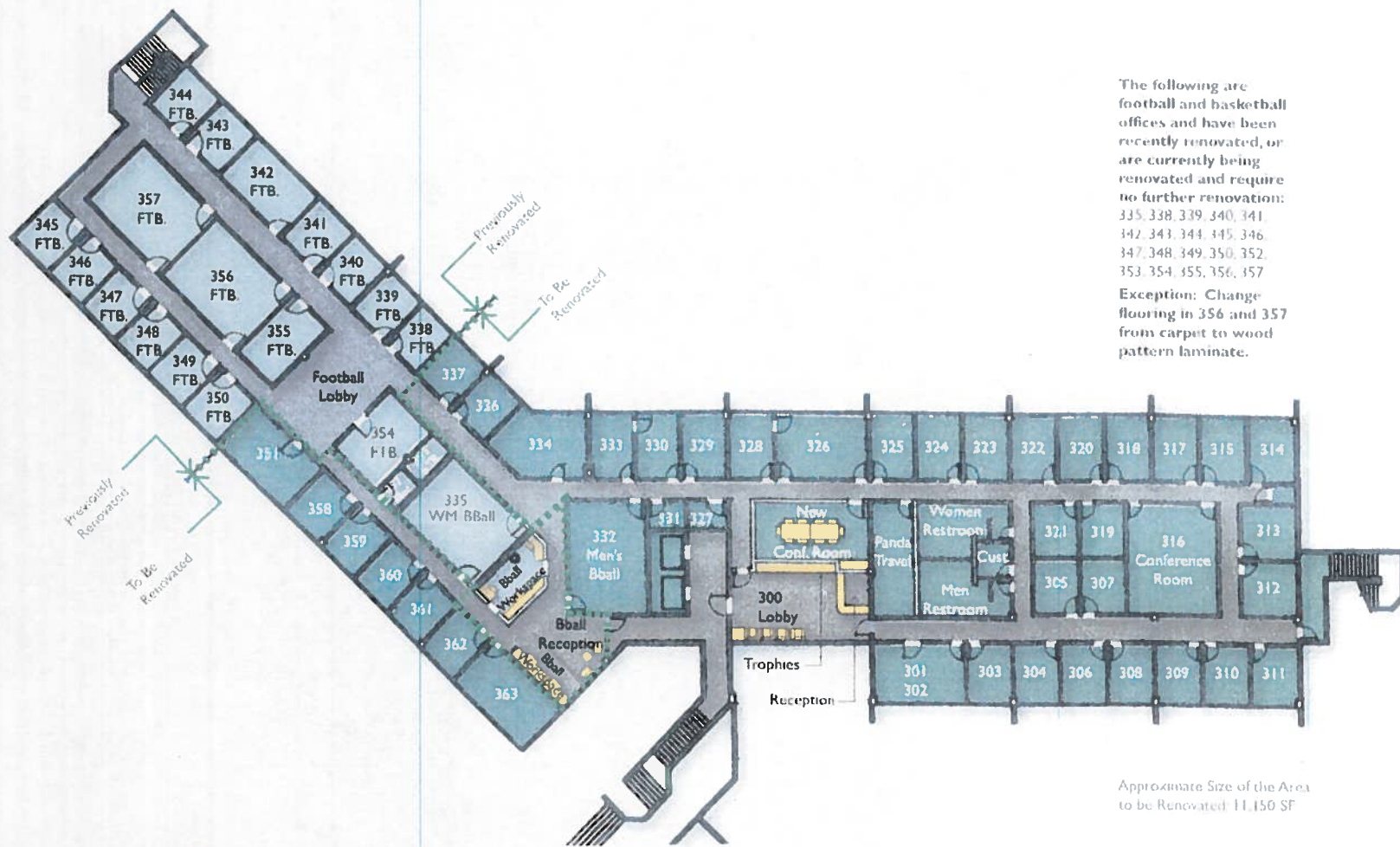


Athletic Department Offices - First Floor

0 5 10 20 40 60

North

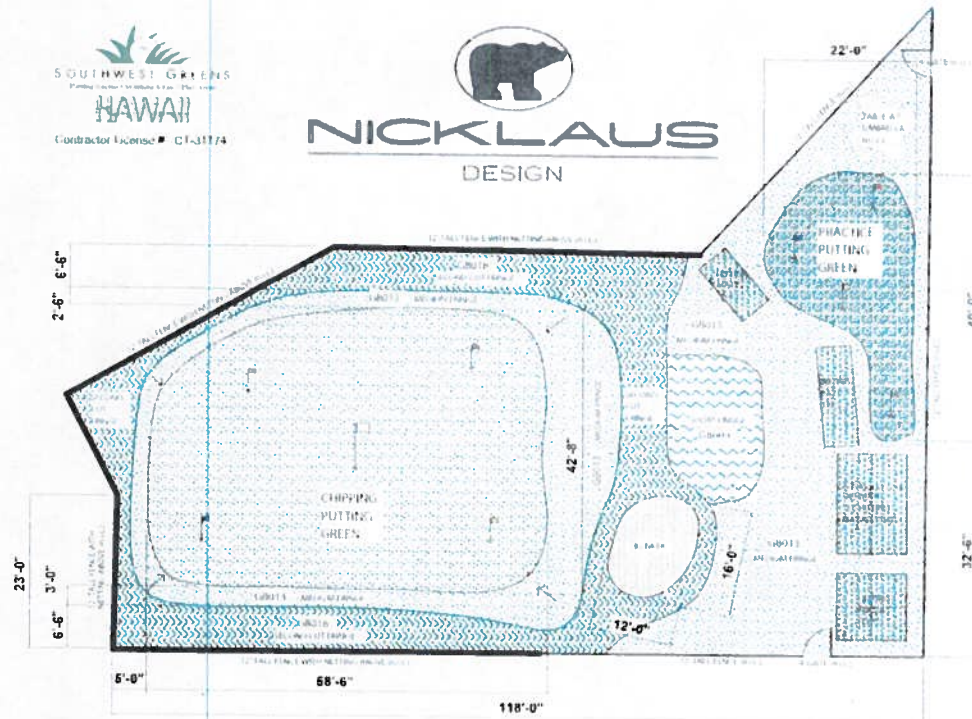




Athletic Department Offices - Third Floor

0 10 20 40 60





Short Game Golf Practice Facility



University of Hawaii at Manoa
 Analysis Facilities Rehabilitation Study - December 2011



**THE ECONOMIC IMPACT OF THE
UNIVERSITY OF HAWAII AT MANOA
ATHLETICS DEPARTMENT,
FISCAL YEAR 2013-14**

Prepared by
Shidler College of Business
University of Hawaii at Manoa
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Jack Suyderhoud (Professor of Business Economics)

January 7, 2015

Executive Summary

The University of Hawaii at Manoa Athletics Department (UHMAD) is a significant part of Hawaii's economy. UHMAD is the home of 20 sports programs, seven for men, 12 for women, and one co-ed. 460 student-athletes participated in these programs during the fiscal year 2013-2014. Over this period, UHMAD had a budget of over \$35 million funded in part by student fees, UH Manoa support, and revenues from sales such as tickets and merchandise. UHMAD's revenues from such sales were over \$16 million during that time. This makes UHMAD by itself among the top 215 largest companies in the state of Hawaii by sales revenues. If we measure UHMAD by its total budget, it is the 155th largest enterprise in the state.

In addition to the immediate impact presented above, spending by UHMAD and its employees created incomes, jobs and tax revenues in Hawaii's economy. For example, spending by UHMAD on hotels for visiting teams created income for hotel workers and suppliers and owners. This income was then spent again in the economy. We call this the "multiplier effect", and in this study we measure these impacts.

However, UHMAD was not the sole source such economic impacts. UHMAD attracted student-athletes who spent money with the same type of multiplied effects. Also, UHMAD events attracted visitors who spent money. Finally, organizations such as Ahui Koa Anuenue, Na Koa, UH Bookstore, UH Parking, Sodexo, Center Plate and the Aloha Stadium Authority that complement UHMAD also had economic impacts.

Thus, the total economic impact of UHMAD goes well beyond its budget of \$35 million. Table A shows the total economic impact of UHMAD and its complementary groups. In total, in fiscal year 2013-14 total **direct Hawaii spending on labor and goods and services was estimated to be over \$66 million**. The \$66 million of Hawaii spending generated **\$128 million of Hawaii business sales**, counting the direct, indirect, and induced effects and **\$36.9 million of income for Hawaii workers**. In addition, the \$66