

NCAA/NACUBO
Intercollegiate Athletics Financial Reporting Advisory Committee

CHARGE: The Presidential Task Force on the Future of Division I Intercollegiate Athletics established a series of recommendations to assist presidents and campus decision-makers manage intercollegiate athletics finances. The Task Force believed that clear, concise and comparable financial data, using common definitions, were critical to enlighten leadership of the athletics enterprise.

This committee will, on an annual basis, review the financial data definitions utilized by the NCAA in its annual financial data collection. The committee will advise the NCAA on the adoption of clear and consistent definitions of various revenues and expenditures categories that will assist in creating clarity for presidential decision-making based on comparative data. From time-to-time the committee may advise the NCAA on its dashboard indicators ensuring the indicators meet presidential needs for enlightened decision-making.

BACKGROUND: Intercollegiate athletics financial data have been less than consistent and reliable because of the lack of clear and consistently applied revenue and expenditure definitions. Moreover, the widespread evaluative commentary and debates using terms such as “self-sufficiency of athletics departments”, have been commonly used without the benefit of commonly accepted definition. The divergent financial reporting options made comparison of data points difficult.

The premise of this Task Force is that accurate, timely and relevant information about revenues and expenditures for athletics will be valuable to chancellors and presidents in their efforts to provide “enlightened oversight,” that is, appropriate leadership, direction and decision-making for each institution’s athletics program. This premise respects the autonomy of individual institutions; the objective is not regulation or uniformity. The hope is, however, that by creating a relevant information base related to fiscal responsibility of an athletics program for consideration within its host institution, chancellors and presidents will be able to exercise appropriate leadership on behalf of stakeholders.

The purpose of this information base is not comparison of institutions to each other in a one-on-one context. Rather the objective is to enable a president or chancellor and athletics director to make comparisons to pooled data for various relevant peer groups. Direct comparison to a set of norms is not the answer. Rather, the idea is for the comparisons to suggest questions and discussions to be pursued within an institution that is using the dashboard indicators. Like all dashboard indicators, there should be “red zones” that indicate where pressures to grow or compete go beyond the ability of an institution to provide sufficient “fuel” or resources.

This program will be undertaken in collaboration with the College Athletic Business Management Association and the National Association of Collegiate Directors of Athletics.

CHAIR: V. Lane Rawlins, President Emeritus, Washington State University

MEMBERSHIP:

Name	Title	Institution	Conference
Judi Caserta	Business Manager	Canisius College	Metro Atlantic Conference
Phil Dubois	Chancellor	University of North Carolina - Charlotte	Atlantic Ten
Peter Fields	Athletics Director	Montana State University	Big Sky
Peggy Fish	Director, Audits	Purdue University	Big Ten
Frank Hardymon	Assistant Athletics Director	College of William & Mary	Colonial/Atlantic 10 (FB)
Katie Hill	Sr. Associate Athletics Director	Clemson University	Atlantic Coast Conference
Bob Lawless	President Emeritus	University of Tulsa	Conference USA
David Lechner	Vice President, Business & Finance	University of Nebraska System	Big 12
Robert Lovitt	Executive Vice President, Finance & Administration	Texas A & M University - Corpus Christi	Southland
Judy Palmer	Vice President & CFO	Indiana University	Big Ten
Drew Paluf	Asst VP for Finance & Controller	Notre Dame	Big East
Jamie Pollard	Athletics Director	Iowa State University	Big 12
Dan Radakovich	Athletics Director	Georgia Tech	Atlantic Coast Conference
V. Lane Rawlins	President Emeritus	Washington State University	Pac 10 Conference

TERM: Members are ex officio and will serve a two-year, renewable term.

STAFF:

NCAA: Jim Isch, Senior Vice President for Administration and CFO, Keith Martin, Managing Director of Finance and Operations, Todd Petr, Managing Director of Research,

NACUBO: John Walda, President, and Susan Menditto, Director of Accounting Policy.

REPORTS: Serves as an advisory committee to the NCAA finance and research staff, and provide comments or recommendations annually.