

**Name of Reporting Institution: West Virginia University
Information for the Reporting Year: 2012**



Check to release your information to your conference

This will enable your data to be included in a summary that is sent to the conference office if they request it.

Number of Undergraduates (i.e.; full-time, baccalaureate, degree-seeking students) by Gender:

(Use fall semester enrollment figures)

	Number	Percent
Male Undergraduates:	12450	54.8%
Female Undergraduates:	10261	45.2%
Total Undergraduates:	22711	100.0%

Institutional Contact:

Primary Contact Person:

Person best suited for the NCAA to contact with questions regarding the data submitted.

Title:

Phone: () -

Email:

CEO:

CEO's e-mail address:

* University CFO:

* University CFO's e-mail address:

Auditors(NCAA Agreed-Upon Procedures):

Current Classification:

NCAA division

1-A II (with football)
 1-AA II (without football)
 1-AAA III (with football)
 III (without football)

Miscellaneous Information:

Total Revenues and Operating Expenses of the Entire Institution as Indicated on the Institution's Financial

Statement:

Revenues:	1319541000
Expenses:	951612000

Institution's Education and General Expenses:

* E & G as defined in NACUBO'S Finance and Reporting Manual: E&G expenses are categorized as instruction, research, public service, academic support, student services, instructional support, and scholarships and fellowships. E&G does not include auxiliary enterprises, hospitals or independent operations.

E & G :	775723000
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Average Cost of Full Grant-In-Aid:

(Institution's total cost for tuition, fees, room and board, and books)

In-State:	14478
Out-of-State:	26648

15.02.5 Full Grant-in-Aid. A full grant-in-aid is financial aid that consists of tuition and fees, room and board, and required course-related books.

Total Cost of Attendance:

In-State:	16864
Out-of-State:	29034

15.02.2 Cost of attendance. The "cost of attendance" is an amount calculated by an institutional financial aid office, using federal regulations, that includes the total cost of tuition and fees, room and board, books and supplies, transportation, and other expenses related to attendance at the institution. (Adopted: 1/11/94) Refer to 15.02.2.1 for Calculation of Cost of Attendance.

Please verify the Men's, Women's and Mixed Teams your institution sponsors:

Sport	Men's Teams Only	Women's Teams Only	Mixed Teams
Baseball	X		
Basketball	X	X	
Bowling			
Cross Country		X	
Equestrian			
Fencing			
Field Hockey			
Football	X		
Golf			
Gymnastics		X	
Ice Hockey			
Lacrosse			
Rifle	X	X	X
Rowing		X	
Rugby			
Sand Volleyball			
Skiing			
Soccer	X	X	
Softball			
Swimming	X	X	

Tennis		X	
Track, Indoor		X	
Track, Outdoor		X	
Volleyball		X	
Water Polo			
Wrestling	X		
Others			

50	Table 1	568	<p>Table 1 - - - Athletics Participation. A participant is a student-athlete who, as of the day of a varsity team's first scheduled contest in the traditional season: (a) is listed as a team member; (b) practices with the varsity team and receives coaching from one or more varsity coaches; or (c) receives athletically-related student aid.</p> <p>Any student who satisfies one or more of the criteria above is a participant, including a student on a team the institution designates or defines as junior varsity, freshman, or novice, or a student who does not play in a scheduled contest, whether for medical reasons or to preserve eligibility (i.e., a redshirt).</p> <p>Student-athletes who participate in more than one sport should be counted in each sport. The Coed Teams column is marked based on the content of the sports sponsored table (Mixed Sports) in the School Info page. Male practice players are NOT to be included as participants in this table.</p>
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		Number of Participants		Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
Sport	Coed Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
Baseball		36					
Basketball		15	11				
Cross Country			17		17		17
Football		125					
Gymnastics			17				
Rifle	X	7	3				
Rowing			62				
Soccer		30	28				
Swimming		30	28				
Tennis			9				
Track, Indoor			47		47		17
Track, Outdoor			48		47		17
Volleyball			15				
Wrestling		40					
Others							
Total Participants		283	285		111		51
Per Participants		49.8%	50.2%				
Unduplicated Count of Participants		283.0	221.0				

51	Table 2A	7	Table 2A - - - Head Coaches Assignments Men's Teams
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Head Coaches of Men's Teams								
	Male Coaches - Head Count				Female Coaches - Head Count			
Sport	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	1		1					
Basketball	1		1					
Football	1		1					
Rifle	1		1					
Soccer	1		1					
Swimming	1		1					
Wrestling	1		1					
Others								
Coaching Position Totals	7		7					

52	Table 2B	9	Table 2B - - - Head Coaches Assignments Women's Teams
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Head Coaches of Women's Teams								
	Male Coaches - Head Count				Female Coaches - Head Count			
Sport	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	1		1					
Gymnastics	1		1					
Rifle	1		1					
Rowing	1		1					
Soccer					1		1	
Swimming	1		1					
Tennis					1		1	
Track and Field, X-Country	1		1					
Volleyball					1		1	
Others								
Coaching Position Totals	6		6		3		3	

53	Table 3A	31	Table 3A - - - Assistant Coaches Assignments Men's Teams
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Assistant Coaches of Men's Teams								
Sport	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	2	1	2	1				
Basketball	3	1	3	1				
Football	9	3	9	3				
Rifle								
Soccer	2	1	2	1				
Swimming	3	1	3	1		2		2
Wrestling	2	1	2	1				
Others								
Coaching Position Totals	21	8	21	8		2		2

54	Table 3B	28	Table 3B - - - Assistant Coaches Assignments Women's Teams
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Assistant Coaches of Women's Teams								
Sport	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Basketball	2		2		1	1	1	1
Gymnastics	1		1		1		1	
Rifle								
Rowing					2		2	
Soccer		1		1	2		2	
Swimming	3	1	3	1		2		2
Tennis	1		1					
Track and Field, X-Country		5		5	2		2	
Volleyball	1	1	1	1	1		1	
Others								
Coaching Position Totals	8	8	8	8	9	3	9	3

Comments

55	Comments	Please include any comments.
<p>The following note has been added to our income statement on our financial statements.</p> <p>Net Income After Impact of Extraordinary Items:</p> <p>Deficit of Revenues Collected: (12,903,556.89) + GASB 45 OPEB Liability 1,124,304.00 + Conference Exit Fee/net of payments made on behalf 17,453,160.54</p> <p>Adjusted Net Income 5,673,907.65</p>		

Revenues by Sport

70	Table 7 -- Revenues.	80064869	You must also include revenues attributable to intercollegiate athletic activities. This means revenues from appearance guarantees and options, an athletic conference, tournament or bowl games, concessions, contributions from alumni and others, institutional support, program advertising and sales, radio and television, royalties, signage and other sponsorships, sports camps, State or other government support, student activity fees, ticket and luxury box sales, and any other revenues attributable to intercollegiate athletic activities. This is calculated from data entered earlier in the system.
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	Men's Teams Only	Women's Teams Only	Not Allocated by Gender	Total
Revenues Attributable to Specific Teams	Table 7 -- Revenues.	Table 7 -- Revenues.	Table 7 -- Revenues.	Table 7 -- Revenues.
Baseball	69334			69334
Basketball	11581676	4040595		15622271
Football	25817660			25817660
Gymnastics		64045		64045
Rifle			111976	111976
Rowing		5766		5766
Soccer	109094	782517		891611
Swimming	14718	16263		30981
Tennis		5471		5471
Track and Field, X-Country		35409		35409
Volleyball		42460		42460
Wrestling	93621			93621
Others				0
Total Revenue excluding football and basketball	286767	951931		1238698
Total Revenue	37686103	4992526	111976	42790605

Revenue Not Related to Specific Teams			37274264	37274264
Grand Total Revenue	37686103	4992526	37386240	80064869

Expenses by Sport

71	Table 8 -- Expenses.	92968960	Expenses attributable to intercollegiate athletic activities. These include appearance guarantees and options, athletically related student aid, contract services, equipment, fundraising activities, operating expenses i.e.(game-day expenses), promotional activities, recruiting expenses, salaries and benefits, supplies, travel, and any other expenses attributable to intercollegiate athletic activities. This is calculated from data entered earlier in the system.
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	Men's Teams Only	Women's Teams Only	Not Allocated by Gender	Total
Expenses Attributable to Specific Teams	Table 8 -- Expenses.	Table 8 -- Expenses.	Table 8 -- Expenses.	Table 8 -- Expenses.
Baseball	750190			750190
Basketball	6221090	2731745		8952835
Football	17190592			17190592
Gymnastics		963042		963042
Rifle	40370	40370	175711	256451
Rowing		765289		765289
Soccer	929426	1244110		2173536
Swimming	569453	545985		1115438
Tennis		470408		470408
Track and Field, X-Country		851642		851642
Volleyball		735069		735069
Wrestling	669557			669557
Others				0
Total Expenses excluding football and basketball	2958996	5615915		8574911
Total Expenses	26370678	8347660	175711	34894049
Expenses Not Related to Specific Teams			58074911	58074911
Grand Total Expenses	26370678	8347660	58250622	92968960

Miscellaneous Information

17	Athletically Related Student Aid	Include the total amount of athletically related student aid awarded, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons). Athletics aid awarded to non-athletes (student-managers, graduate assistants, trainers) should be reported as Expenses Not Related to Specific Teams. It is permissible to report only dollars in the Expenses Not Related to Specific
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Teams row as long as you have reported non-zero entries for Equivalencies, Number of Students, and Dollars (all 3 required) for at least one sport.

Men's Teams	3761788
Women's Teams	2546001
Total Amount	6307789

24	Recruiting Expenditures	Include transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone call charges, postage and such. Include value of use of institution's own vehicles or airplanes as well as in-kind value of loaned or contributed transportation.
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Men's Teams	708675
Women's Teams	321309
Total Recruiting Expenses	1029984

19	Head Coaches Salaries	Include gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all gross wages, benefits and bonuses attributable to coaching that would be reportable on university and related entities (e.g., foundations, booster clubs) W-2 and 1099 forms (e.g., car stipend, country club membership, entertainment allowance, clothing allowance, speaking fees, housing allowance, supplemental retirement allowance, compensation from camps, radio income, television income, tuition remission, earned deferred compensation benefits). Place any payment made to previous coaches to satisfy a contractual agreement for coaching in Category 23 (Severance Payments).
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Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	699765.54	6.5	649782.29	7
Women's Teams	152820.59	8.5	144330.56	9

19	Assistant Coaches Salaries	Include gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all gross wages, benefits and bonuses attributable to coaching that would be reportable on university and related entities (e.g., foundations, booster clubs) W-2 and 1099 forms (e.g., car stipend, country club membership, entertainment allowance, clothing allowance, speaking fees, housing allowance, supplemental retirement allowance, compensation from camps, radio income, television income, tuition remission, earned deferred compensation benefits). Place any payment made to previous coaches to satisfy a contractual agreement for coaching in Category 23 (Severance Payments).
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Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	216347.9	19.5	200894.48	21
Women's Teams	78076.14	14.5	70756.5	16

**Statement of Revenues and Expenses
For the year ended June 30, 2012 (UNAUDITED)**

ID	Item					Non-	Total
		Football	Men's Basketball	Women's Basketball	Other Sports	Program Specific	
1	Ticket Sales.	16486757	4327126	40616	31007	674152	21559658
2	Student Fees	0	0	0	0	4346254	4346254
3	Guarantees.	650000	168332	0	16622	0	834954
4	Contributions.	669931	3592174	3453595	773809	14262158	22751667
5	Compensation and Benefits Provided by a Third Party.	0	0	0	0	0	0
6	Direct State or Other Government Support.	0	0	0	100000	0	100000
7	Direct Institutional Support.	0	0	0	0	44986	44986
8	Indirect Facilities and Administrative Support.	0	0	0	0	0	0
9	NCAA/Conference Distributions including all tournament revenues.	6472050	2784628	377887	61297	1171458	10867320
10	Broadcast, Television, Radio, and Internet Rights.	0	0	0	0	3544882	3544882
11	Program Sales, Concessions, Novelty Sales, and Parking.	1352473	359234	24766	6780	1703561	3446814
12	Royalties, Licensing, Advertisements and Sponsorships.	0	0	0	0	3234875	3234875
13	Sports Camp Revenues.	184602	325683	78978	345459	0	934722
14	Endowment and Investment Income.	0	0	0	0	1494425	1494425
15	Other Operating Revenue.	1847	24499	64753	15700	6797513	6904312
16	Total Operating Revenue.	25817660	11581676	4040595	1350674	37274264	80064869
Expenses							
17	Athletic Student Aid.	2354802	399069	329055	3305660	1749500	8138086
18	Guarantees.	2250000	574376	129568	39153	0	2993097
19	Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities.	5357593	2457688	885625	2497433	0	11198339
20	Coaching Other Compensation and Benefits Paid by a Third Party.	0	0	0	0	0	0
21	Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities.	551509	320656	187370	32219	12052806	13144560
22	Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party.	0	0	0	0	0	0
23	Severance Payments.	1680000	902	0	0	0	1680902
24	Recruiting.	373586	217518	126148	320198	0	1037450
25	Team Travel	1984773	1111211	662789	1336359	0	5095132
26	Equipment, Uniforms and Supplies.	741959	324310	144929	415961	1977185	3604344
27	Game Expenses.	1482419	390922	128352	236807	18034	2256534
28	Fund Raising, Marketing and Promotion.	16194	12577	5175	2863	985457	1022266

29	Sports Camp Expenses.	93571	327256	95587	357314	4658	878386
30	Direct Facilities, Maintenance, and Rental.	30996	1393	2755	64384	8876571	8976099
31	Spirit Groups	0	0	0	0	137769	137769
32	Indirect Facilities and Administrative Support.	0	0	0	0	0	0
33	Medical Expenses and Medical Insurance	4855	1350	1284	1726	705349	714564
34	Memberships and Dues.	540	1600	320	5799	19794	28053
35	Other Operating Expenses.	267795	80262	32788	134746	31547788	32063379
36	Total Operating Expenses.	17190592	6221090	2731745	8750622	58074911	92968960
37	Transfers to Institution	0	0	0	0	0	0
38	Total Expenses	17190592	6221090	2731745	8750622	58074911	92968960
	Excess (Deficiencies) of Revenues Over (Under) Expenses	8627068	5360586	1308850	(-7399948)	(-20800647)	(-12904091)