

Recommended Changes to the EADA

1. Change the due date of the EADA reports to January 15th.

The current reporting deadline creates substantial problems. It leaves little time for institutions to review their data after the end of the fiscal year. And it does not allow for the completion of the audits that many athletic programs are now required to conduct to ensure accurate information. One additional benefit of a 1/15 deadline exists: The NCAA data are due on January 15th, so most institutions would report EADA and NCAA data at similar times. Consequently, many institutions would simply report identical figures for both surveys. This practice would improve the EADA data, because the NCAA data reporting process has some features that lead to more accurate reporting.

The NCAA included a question in the FY2009 data collection asking institutions if they would prefer a combined NCAA/EADA deadline that would come at a later date than the current EADA deadline (in this case, December 1), and 86 percent indicated a preference for a later, combined reporting date.

The later reporting date would have little downside, as figures do not change drastically year-to-year. The costs of obtaining EADA slightly later each year are extremely small relative to the benefits of increased accuracy.

2. Athletics Participation reporting

Problems/discrepancies between the two systems exist because of differences in how the athletics participation is reported. Namely, the issues with duplicated vs. nonduplicated student athlete counts - compounded by the EADA site listing "Track and Field and Cross Country (combined)" - and the treatment of practice players are at issue.

With a small addition to the NCAA's form (which was formerly used by the EADA as well) to include the gender of the student athlete in each of the Men's Teams and Women's Teams columns and a change to instruct users to include the MPP or FPP, we would benefit from consistent/accurate tracking of unduplicated student athlete counts by gender as well as identifying MPP and FPP counts (see attached model).

3. Revenue Reporting

Have institutions report generated and allocated revenues separately by creating separate reporting lines (in the "Summary" table) for three revenue categories: (a) institutional support (b) student fees (c) state or other government support. For the "Revenue by Sport" table, only have institutions report generated revenues.

Currently, the EADA reporting form asks institutions to report all revenues together, which renders this statistic meaningless. If institutions were to separately report the three major types of "allocated" revenue, these data could be useful. And by only reporting "generated" revenues for each sport, these data would also become useful.

The NCAA has a definition of “allocated revenue” vs. “generated revenue” categories that we use in our resulting dashboard indicators tool that could also be used to facilitate reporting of these within the Financial Reporting System itself.

4. Remove the table “Operating Expenses (i.e., Game-Day Expenses) – Men’s and Women’s Teams per Participants”.

The operating expenses per-participants table can easily be calculated by the Department of Education or EADA users by taking information from the participation table and the operating expenses per-team table. So, this table introduces zero new information but requires athletic programs to devote time to reporting this information. Because time equals money and the government is seeking to reduce college costs, this appears to be an easy decision.

Other Areas of Discussion

We talked about other potential improvements to the EADA:

- (a) Inclusion of data on capital and debt expenses.
- (b) Benefit information to be included alongside coaching salary information.
- (c) Reporting of “third party” payments for coaches’ salaries and other activities.
- (d) Allowing institutions to report deficits (with information on how deficits are being filled).
- (e) Start-up costs for sports that are not officially sponsored are treated differently. The NCAA desires for these to be reported to the proper sport they are associated with (requiring users to mark a sport as “sponsored”), while we believe the EADA advises users to place these costs under “not allocated by gender”.

Each of these areas is extremely complex, so that any data collected could contain as much error as accurate information. So, we are noting these areas for potential improvement and recommending that efforts to collect these data should be not be undertaken without substantial efforts to ensure accuracy.