

05/27/2026



BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

June 4-5, 2026

University of Wisconsin-Milwaukee Student Union
2200 E. Kenwood Boulevard, Milwaukee, Wisconsin
& via Videoconference

Wednesday, June 3, 2026

4:30 p.m. – 6:30 p.m. **Welcome Reception***
UW-Milwaukee School of Architecture & Urban Planning
Architecture and Urban Planning Building, Marcus Commons
2131 E Hartford Ave, Milwaukee, WI 53211

*Event is by invitation only. Please contact Carolina Svendsen
(carolina@uwm.edu) for more information.*

Thursday, June 4, 2026

8:45 a.m. – 10:00 a.m. **Audit, Risk, and Compliance Committee**
Alumni Fireside Lounge, 1st Floor

8:45 a.m. – 10:00 a.m. **Capital Planning & Budget Committee**
Wisconsin Room, 2nd Floor

10:30 a.m. – 12:00 p.m. **Business & Finance Committee**
Wisconsin Room, 2nd Floor

10:30 a.m. – 12:00 p.m. **Education Committee**
Fireside Lounge, 1st Floor

12:00 p.m. **Lunch***
Ballroom A, 1st Floor

1:00 p.m. **I. Board of Regents**
Wisconsin Room, 2nd Floor

4:30 p.m. – 5:30 p.m. **Reception***
2nd Floor Lounge, UW-Milwaukee Student Union

*Event is by invitation only. Please contact Carolina Svendsen
(carolina@uwm.edu) for more information.*

Friday, June 5, 2026

8:30 a.m. **Board Portrait***
Outside Wisconsin Room, 2nd Floor

8:45 a.m. **II. Board of Regents**
Wisconsin Room, 2nd Floor

Closed Session
Wisconsin Room, 2nd Floor

**A quorum of the Board of Regents may be present; no Board business will be conducted.*

*Videoconference information and meeting materials can be found at
<https://www.wisconsin.edu/regents/meetingmaterials> or may be obtained from Megan Wasley,
Executive Director, Office of the Board of Regents, 1860 Van Hise Hall, 1220 Linden Drive,
Madison, WI 53706, (608) 262-2324.*

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

I. Board of Regents

Thursday, June 4, 2026

1:00 p.m.

Wisconsin Room, 2nd Floor
UW-Milwaukee Student Union
2200 E. Kenwood Boulevard
Milwaukee, Wisconsin
& via Zoom Videoconference

1. Calling of the Roll
2. Declaration of Conflicts
3. Approval of the records of the April 20, April 22, and May 5, 2026 meetings of the UW System Board of Regents
4. Updates and Introductions
5. Report of the Board President
 - A. Report(s) of the Wisconsin Technical College System Board
 - B. Executive Search Updates
 - C. Outreach Initiatives
 - D. Remarks from Outgoing President
6. Report of the System President
 - A. Remarks by Interim President
 - B. Spring Commencements
 - C. State, Federal, and Other Updates
7. Host-campus Presentation by UW-Milwaukee Chancellor Tom Gibson: "Making Waves: Accelerating Momentum for Enduring Impact"
8. UW-Milwaukee NCAA Division I Athletics Annual Accountability Report
9. Report and approval of actions taken by the Audit, Risk, and Compliance Committee
10. Report and approval of actions taken by the Capital Planning & Budget Committee
11. Report and approval of actions taken by the Education Committee
12. Report and approval of actions taken by the Business & Finance Committee, including:
 - Approval of 2026-27 Tuition and Auxiliary Rates
 - Approval of 2026-27 UW System Annual Operating Budget

13. Approval of 2027 Board of Regents Meeting Schedule

14. Annual Election of Officers of the Board of Regents

15. Resolution of Appreciation to UW-Milwaukee for Hosting the June 2026 meeting

16. Regent communications, petitions, and memorials

Adjourn

**HOST-CAMPUS PRESENTATION
BY UW-MILWAUKEE CHANCELLOR THOMAS GIBSON,
“MAKING WAVES: ACCELERATING MOMENTUM
FOR ENDURING IMPACT”**

REQUESTED ACTION

For information and discussion.

SUMMARY

The University of Wisconsin-Milwaukee is accelerating momentum through expanded access, enrollment growth and affordability while advancing its R1 research mission. Chancellor Thomas Gibson positions UWM as a public-serving, place-based university that appeals to students across the lifespan, through its community-embedded partnerships and workforce-aligned pathways.

Presenter

- **Dr. Thomas Gibson**, Chancellor, UW-Milwaukee

**UW-MILWAUKEE NCAA DIVISION I ATHLETICS
2025-26 REPORT**

REQUESTED ACTION

For information and discussion.

SUMMARY

The Athletics Department at UWM provides NCAA Division I competition for approximately 300 students in 15 varsity sports. Student-athletes are attracted to the university because of these programs, and their talents are added to the diverse gifts of the student body. Besides adding to the diversity of the community, the intercollegiate athletics programs add distinction and identity to the university.

The value of an NCAA Division I Athletics program is reflected in the financial support the students and university provides. Tuition fee remissions as well as room and board waivers are examples of campus resources used for daily operation of the Athletics Department.

UWM student-athletes compete in over 250 athletic contests each year, representing the university in Horizon League and NCAA championship events. This adds value to the UWM brand and provides entertainment and gathering opportunities for students, faculty, staff, alumni and friends of the university. Over the past four years, an annual average of 10,000 students attended athletic contests and promotional events.

UWM student-athletes are excellent role models for all students through their performance in the classroom. With 51 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, Panther student-athletes demonstrate excellence in the classroom, while achieving championship results in the athletic arena.

The Intercollegiate Athletics programs at the University of Wisconsin-Milwaukee provide academic and athletic excellence in a proud and passionate environment. Add to this the lessons learned in preparation for and participation in competition by the student-athletes, the role of athletics at UWM is entirely consonant with the Mission and Core Values of the university and the Department of Athletics.

The Director of Intercollegiate Athletics at the University of Wisconsin–Milwaukee reports directly to the Vice Chancellor of Student Affairs regarding the day-to-day operations and strategic planning for the department. For long-term strategic development and external relations, including league and donor connections, the Director of Athletics reports via dotted line to the Chancellor. The Director of Intercollegiate Athletics represents the Department of Athletics by sitting on both the Chancellor’s Cabinet and the Vice Chancellor of Student Affairs Cabinet.

In addition, the UWM Director of Intercollegiate Athletics is an ex-officio member of the UWM Athletic Board. The UWM Athletic Board is made up of 13 elected or appointed faculty, academic staff, and student members. The Athletic Board meets monthly and takes an active role in providing oversight to the operations of the entire UWM athletics program.

The attached report provides a detailed summary of the UWM Athletic Department’s Financial Situation. It also includes details on the academic progress of its student-athletes, including the Academic Progress Rate, the Graduation Success Rate, and the Federal Graduation Rate. Finally, the report provides a summary of the academic requirements and graduation rates of its student-athletes.

NCAA Rules Compliance

UW-Milwaukee’s report includes a list of self-reported known or suspected violations of NCAA rules and regulations, including two violations in 2024-2025 and three (as of the date of this report) in 2025-2026.

The report also includes a copy of the NCAA-required report on “Agreed-Upon Procedures” issued by UW System Administration’s Office of Internal Audit, for the year ended June 30, 2025.

Presenter

- **Amanda Braun**, UW-Milwaukee Director of Athletics

BACKGROUND

Collegiate athletics are high-profile activities that exist for the betterment of the student body, student-athletes, and the university. As some of the most visible programs at institutions of higher education, athletics provide valuable experiences for student-athletes, opportunities to engage the broader community and a public face for the institution. This visibility, as well as the number of student-athlete participants, the members of the public attending athletic events and the substantial compliance requirements, necessitates a high level of oversight and scrutiny by both administrators and governing bodies.

In 2012, the Association of Governing Boards of Colleges and Universities (AGB) issued a report, "Trust, Accountability, and Integrity: Board Responsibilities for Intercollegiate Athletics," that highlighted the important role of higher education governing boards in providing proper oversight of athletics programs. That same year, the Board of Regents established a reporting framework for institutions that participate in NCAA Division I athletics.

Under the Regents' Accountability Reporting Framework, each UW System Division I athletics program is required to provide information to the Board annually describing the extent to which the program: 1) adheres to any performance standards implemented by an institution or its athletic board; 2) safeguards the welfare of all students; 3) maintains NCAA compliance; and 4) assures fiscal integrity. The Accountability Reporting Framework provides the Board with consistent information about each NCAA Division I athletics program, enhancing the Board's ability to effectively monitor the activities of UW System's Division I athletics programs.

Related Policies

- [Regent Policy Document 10-1, "Endorsement of the Statement of Principles from the Knight Foundation Commission on Intercollegiate Athletics"](#)
- [Accountability Reporting Framework for Board of Regents Oversight of NCAA Intercollegiate Athletics Programs](#)

ATTACHMENT

- A) 2025-26 UW-Milwaukee's Athletics Annual Report Presented to UW Board of Regents

ATHLETICS ANNUAL REPORT

PRESENTED TO UW BOARD OF REGENTS

TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE(S)
Athletic Department Vision, Purpose and Core Values and UWM Mission Statement	1-2
NCAA Classification	2-3
Description of Athletics' Role at UWM	4
2025-2026 Athletics Year in Review	4-6
Reporting Structure for Director of Athletics	6
FINANCIAL INFORMATION	PAGE(S)
2025-26 Athletic Budget Report	7
2024-25 Athletic Budget vs. Actual Results	8
Year-end Unrestricted Fund Balances	9
External Audit Reports	9
Capital Reserve	9
Total Outstanding Debt and Annual Debt Service Requirements	10
Value of Endowments and Foundation Balances for Athletics	10
ACADEMIC PROGRESS RATE (APR) DATA	PAGE(S)
2024-25 APR Scores	11
Three-year APR Trend for Highest Revenue Sports	12
Benchmarks Used by Athletics to Assess APR Data	12
GRADUATION SUCCESS RATE (GSR) AND OTHER ACADEMIC/ADMISSIONS DATA	PAGE(S)
2024-25 GSR Scores (2018 freshmen cohort)	13-14
Three-year Federal Graduation Rate Trends	15-16
Admission of Student-Athletes	16
Student-Athlete Grade Point Averages	17-19
Declared Majors of Student-Athletes	19-21
Benchmarks Used by Athletics to Assess GSR, Academic and Admissions Data	21
AGREED UPON PROCEDURES REPORT	PAGE(S)
2024-25 Institutional Agreed Upon Procedures Report	22
INTERCOLLEGIATE ATHLETICS BUDGET REPORT	PAGE(S)
UWM's Audited NCAA Financial Report for 2024-25	23
OUTSIDE COMPLIANCE REVIEW	PAGE(S)
Horizon League Compliance Review	24
NCAA VIOLATIONS REPORT	PAGE(S)
2024-25 & 2025-26 Self-Reported NCAA Violations	25-27

INTRODUCTORY SECTION

ATHLETIC DEPARTMENT PURPOSE & VISION STATEMENTS AND CORE VALUES

PURPOSE:

We strive to excel in competition and in the classroom while developing leaders who represent our university in a first-class manner. Through excellence, and engagement with our campus and community, we inspire passion and pride in our university.

VISION:

CHAMPIONS IN ACADEMICS

CHAMPIONS IN ATHLETICS

CHAMPIONS IN OUR COMMUNITY

CORE VALUES:

Education
Excellence
Leadership
Inclusion
Integrity
Pride

UWM MISSION STATEMENT

UWM Select Mission Statement:

To fulfill its mission as a major urban doctoral university and to meet the diverse needs of Wisconsin's largest metropolitan area, the University of Wisconsin–Milwaukee must provide a wide array of degree programs, a balanced program of applied and basic research, and a faculty who are active in public service. Fulfilling this mission requires the pursuit of these mutually reinforcing academic goals:

- (a) To develop and maintain high quality undergraduate, graduate and continuing education programs appropriate to a major urban doctoral university.
- (b) To engage in a sustained research effort which will enhance and fulfill the University's role as a doctoral institution of academic and professional excellence.
- (c) To continue development of a balanced array of high-quality doctoral programs in basic disciplines and professional areas.
- (d) To attract highly qualified students who demonstrate the potential for intellectual development, innovation, and leadership for their communities.
- (e) To further academic and professional opportunities at all levels for women, minority, part-time, and financially or educationally disadvantaged students.
- (f) To establish and maintain productive relationships with appropriate public and private organizations at the local, regional, state, national, and international levels.

(g) To promote public service and research efforts directed toward meeting the social, economic and cultural needs of the state of Wisconsin and its metropolitan areas.

(h) To encourage others from institutions in the Universities of Wisconsin System and from other educational institutions and agencies to seek benefit from the University’s research and educational resources such as libraries, special collections, archives, museums, research facilities, and academic programs.

(i) To provide educational leadership in meeting future social, cultural, and technological challenges.

NCAA CLASSIFICATION

The University of Wisconsin-Milwaukee and its predecessor institutions have offered some form of intercollegiate athletics for over 100 years.

(Reflects sport sponsorship figures for 2024-2025)

Currently, UWM offers 15 sports at the NCAA Division I level, with more than 300 student-athletes in the sports of men’s and women’s basketball, men’s and women’s soccer, men’s and women’s cross country, men’s and women’s indoor and outdoor track and field, men’s and women’s swimming and diving, women’s volleyball, women’s tennis and baseball.

UWM moved all of its sports back into Division I in 1990 and previously had placed its sports at the NCAA Division I, II and III levels, as well as in the NAIA, the AIAW and the NCAA’s “Small College” division.

Over the years, UWM has had three main conference affiliations – the Wisconsin State University Conference/Wisconsin Women’s Intercollegiate Athletic Conference, the Mid-Continent Conference and the Midwestern Collegiate Conference/Horizon League. Men’s soccer has always had Division I status with the NCAA.

SPORT	# OF MALE STUDENT-ATHLETES	# OF FEMALE STUDENT-ATHLETES
BASEBALL	40	-
BASKETBALL	18	15
CROSS COUNTRY	19	14
SOCCER	32	39
SWIMMING	31	34
TENNIS	-	8
TRACK INDOOR/OUTDOOR	52/52	47/48
VOLLEYBALL	-	17
TOTALS	244 (52.4%)	222 (47.6%)

Chart reflects the duplicated count of cross country, indoor & outdoor track.

There are a number of sports UWM has offered over the years that it does not offer anymore. Most notably, UWM had a football team through 1974 and won a number of WSUC championships. The school has also offered wrestling, men’s tennis and men’s volleyball, among other sports.

For more than a decade, UWM has been a dominant and successful presence in the Horizon League. The school has captured the league’s all-sports award – the McCafferty Trophy – seven times. On the national stage, the men’s basketball team advanced to the Sweet 16 of the NCAA Tournament in 2005, the second round in 2006 and made first round appearances in 2003 and 2014. In addition, the men’s and women’s soccer teams have been ranked in the top 10 nationally. In the classroom, Panther student-athletes have posted a combined 3.0 grade point average for 50 straight semesters following the 2024-2025 academic year.

HORIZON LEAGUE

In its 46th season of operation in the 2025-2026 academic year, the Horizon League continues to aspire toward its goal of being one of the nation's leading athletics conferences while being recognized as a leader in integrity and the development of students. Each of the League's 3,000 Division I student-athletes has the opportunity to maximize athletic development and academic achievement, while also serving the broader community and growing in personal responsibility and accountability. Through athletics, the 190,000-plus undergraduates among Horizon League institutions have the opportunity to come together, learn and grow in life skills and opportunities.



The Horizon League membership features eleven public and private institutions that have impressive academic reputations and a storied tradition of broad-based athletic programs. Membership includes Cleveland State University, the University of Detroit Mercy, Indiana University-Indianapolis, Northern Kentucky University, Oakland University, Purdue University Fort Wayne, Robert Morris University, the University of Wisconsin-Green Bay, the University of Wisconsin-Milwaukee, Wright State University and Youngstown State University. The Horizon League will add Northern Illinois University as a full member in the 2026-2027 academic year.

The Horizon League's primary focus is on adding value to the educational experience through its core values: student-athlete well-being, integrity, respect and stewardship. It is the League's belief that athletics is a powerful and visible resource tool that can be used to enhance student-athletes' collegiate experience. The Horizon League's goals are to enhance the holistic university experience for the student-athlete, to create an affiliation of institutions with similar athletic goals, and to adhere to the principles of integrity, diversity, excellence and growth. The Horizon League sponsors competition in 19 sports - nine for men (baseball, basketball, cross country, golf, soccer, swimming and diving, indoor track and field, outdoor track and field and tennis) and 10 for women (basketball, cross country, golf, soccer, softball, swimming and diving, indoor track and field, outdoor track and field, tennis and volleyball).

The League receives automatic bids to NCAA championships in baseball, men's and women's basketball, men's and women's golf, men's and women's soccer, softball, men's and women's tennis, and women's volleyball. The Horizon League is headquartered in Indianapolis, the "Amateur Sports Capital of the World," with offices in the JF Wild Building (129 E. Market Street) located just minutes from Bankers Life Fieldhouse, Lucas Oil Stadium, the State Capitol Building, Victory Field (home of the Indianapolis Indians, AAA affiliate of the Pittsburgh Pirates) and the NCAA national office.

Jill Bodensteiner began her tenure as the Commissioner of the Horizon League on April 15, 2026. She is the seventh commissioner in league history, succeeding Julie Roe Lach who served six years as Commissioner, and an additional six years as Deputy Commissioner having started with the league in August of 2014.

DESCRIPTION OF ATHLETICS' ROLE AT UWM

The Athletics Department at UWM provides NCAA Division I competition for over 300 students in 15 varsity sports. Gifted student-athletes are attracted to the university because of these programs, and their talents are added to the diverse gifts of the student body. Besides adding to the diversity of the community, the intercollegiate athletics programs add distinction and identity to the University.

The value of an NCAA Division I Athletics program is reflected in the financial support the students and University provide. Tuition fee remissions, and room and board waivers are examples of campus resources used for daily operation of the Athletics Department.

UWM student-athletes compete in over 250 athletic contests each year, representing the University in Horizon League and NCAA championship events. This adds value to the University brand and provides entertainment and gathering opportunities for students, faculty, staff, alumni and friends of the University. Over the past four years, an annual average of 10,000 students have attended athletic contests and promotional events.

UWM student-athletes are excellent role models for all students through their performance in the classroom. With 50 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, Panther student-athletes demonstrate excellence in the classroom, while achieving championship results in the athletic arena.

The Intercollegiate Athletics programs at the University of Wisconsin-Milwaukee provide a shining example of academic and athletic excellence in a proud and passionate environment. Add to this the lessons learned in preparation for and participation in competition by the student-athletes, the role of athletics at UWM is entirely consonant with the Mission and Core Values of the University and the Department of Athletics.

2025-2026 ATHLETICS YEAR IN REVIEW

Milwaukee Athletics continues to excel on and off the field and did so again during the 2025-2026 academic year.

Highlighting the fall season was what has become the “standard of excellence” for the Milwaukee women’s soccer team, as the program claimed yet another Horizon League regular-season and tournament championship – while advancing to the NCAA Tournament for the eighth year in a row. The cumulative totals now add up to 25 regular-season titles, 18 tournament crowns, and 19 trips to the NCAA Tournament in program history.

In 2025, the Panthers finished with a 13-5-3 overall ledger, running through the Horizon League slate at 8-0-2 for the program’s fifth straight crown. In addition to topping the conference in nearly every statistical category, the Panthers finished in the Top 10 in the NCAA in numerous categories: fourth in assists per game (3.10), fifth in points per game (8.24), sixth in total assists (65), eighth in total points (173), ninth in scoring offense (2.57), and ninth in total goals (54). The team had four 20-plus point scorers for the first time in program history and had the Horizon League Player of the Year (and Offensive Player of the Year) in Mallory McGuire, the Goalkeeper of the Year in Bella Hollenbach, and the Defensive Player of the Year in Ellie Rebmann. In addition to five first-team All-Horizon League selections, two second-team honorees, and a pair of third-team selections, Kevin Boyd finally broke through for his first Horizon League Coach of the Year accolades.

The volleyball team went 11-7 in Horizon League play to finish in third place. Kara Erdmann was selected to the All-Horizon League First Team, while newcomer Josie Noble was picked for Second Team honors in addition to All-Freshman team accolades.

Coming off three straight seasons of 20-plus victories for the first time in nearly two decades, the 2025-26 campaign had the outlook and potential for even more success for the Milwaukee men's basketball team until injuries took a toll on the roster. Picked No. 1 in the preseason poll for the second consecutive season, the Panthers endured one of the most injury-ravaged campaigns in all of college basketball.

With three would-be starters sidelined for the year by midseason, the final overall record of 12-20 included a respectable 8-6 mark at home and produced the second-most victories of any NCAA program that had players miss at least 100 games due to injury. Head coach Bart Lundy did pick up career victory No. 500 along the way against IU Indianapolis on Jan. 11, 2026, while the team also took care of the ball at a historic level, setting a program record for fewest turnovers per game (10.4).

The Milwaukee swimming & diving team concluded the 2025-26 campaign with another outstanding showing at the Horizon League Championships. The Panthers captured nine league titles, rewrote numerous school records, and sent a male swimmer to the NCAA Championships for the first time in program history.

On the women's side, the team finished runner-up for the third consecutive season, setting three school records at the meet. Gabrielle LePine highlighted the individual performances by breaking the 50 freestyle record, a mark that had stood since 2017, while Christiana Brooks shattered the 100 freestyle record, surpassing the previous standard set in 2016. The duo then teamed up with Brielle Laube and Mara Freeman in the 400 freestyle relay to establish another new Milwaukee standard.

The men placed fourth for the second straight season, recording their highest team point total since the 2014-15 campaign. The Panthers set an astounding 16 school records at the Horizon League Championships, led by Sam Lorenz, who captured the 100 backstroke title to punch his ticket to the NCAA Championships. Lorenz also set two meet records in the 100 backstroke and 200 backstroke, with his 200 backstroke time qualifying for the NCAA Championships as well. At the NCAA Championship meet, Lorenz continued his dominance, breaking his own school records in both the 100 backstroke and 200 backstroke to cap off his historic season – one in which he became the first-ever male to earn a trip to the NCAA's in program history.

The Milwaukee track & field teams wrapped up their indoor season with another strong showing at the Horizon League Championships and now turn their focus to the outdoor championships held in early May. Both the men's and women's squads delivered impressive performances, with each team finishing runner-up at the indoor league meet.

On the men's side, the Panthers captured three league titles at the championships. Ty Bauschelt led the way with a victory in the 400-meter dash, while Josh Cygan claimed the weight throw crown. The unit of Karsten Grundahl, Matt Scardina, Zac Schmidt, and Bauschelt added another title in the 4x400-meter relay, crossing the line first to secure the team's third championship performance.

For the women, Anna Szepieniec delivered a dominant showing at the league meet, winning the long jump with a championship-record mark, the triple jump, and the pentathlon, where she set both a championship and school record. Olivia VanZeeland also highlighted the meet with a victory in the high jump after clearing 1.73 meters.

Szepieniec's remarkable season earned her Afreeda Goff Indoor Women's Track & Field Athlete of the Year honors, along with Most Outstanding Field Performer recognition following her standout campaign. Throughout the season, Szepieniec broke the long jump record twice, with her top mark coming at the Panther Tune-Up, surpassing a previous record that had stood since 2013. Freshman Nevia Levenhagen added to the team's success by earning Field Freshman of the Year honors after strong performances in both the long jump and triple jump.

Success was not limited to the court or field, however, as Milwaukee student-athletes continued to participate in community service activities and volunteered for over 2,400 hours. In the classroom, the Panthers posted a cumulative grade-point average of 3.00 or higher for a remarkable 51 consecutive semesters (the current spring semester will make 52).

SUCCESS IN THE CLASSROOM

- The Panthers averaged over 150 student-athletes on both the fall and spring league honor rolls during 2025 (Spring 2025 and Fall 2025).
- The cumulative GPA for all Panther student-athletes is 3.455 – also making it 51 straight semesters where the departmental GPA is above 3.0 as well as 22 consecutive semesters over 3.20.
- Graduation success rate was at 90%, well above the percentage for the general student population.
- Student-Athletes log many hours of community service in Milwaukee and the surrounding area. Teams volunteered their time in our community at Make a Difference Day, United Way, Special Olympics, National Marrow Donor Program, Junior Achievement, Team IMPACT, Operation Dream and the United Lutheran Soup Kitchen, among dozens of other agencies. The Athletics Department also partners with the Center for Community-Based Learning, Leadership and Research.

MCCAFFERTY TROPHY WINNERS

2001, 2004, 2005, 2006, 2009, 2012, 2014

HORIZON LEAGUE WOMEN'S ALL-SPORTS AWARD

2001, 2002, 2003, 2004, 2006, 2007, 2008, 2009, 2010, 2012, 2014, 2019, 2020, 2021, 2022

HORIZON LEAGUE MEN'S ALL-SPORTS AWARD

2000, 2005, 2006

REPORTING STRUCTURE FOR DIRECTOR OF ATHLETICS

The Director of Intercollegiate Athletics at the University of Wisconsin–Milwaukee reports directly to the Vice Chancellor of Student Affairs regarding the day-to-day operations and strategic planning for the department. For long-term strategic development and external relations, including league and donor connections, the Director of Athletics reports via dotted line to the Chancellor. The Director of Intercollegiate Athletics represents the Department of Athletics by sitting on both the Chancellor’s Cabinet and the Vice Chancellor of Student Affairs Cabinet.

In addition, the UWM Director of Intercollegiate Athletics is an ex-officio member of the UWM Athletic Board. The UWM Athletic Board is made up of 13 elected or appointed faculty, academic staff, and student members. The Athletic Board meets monthly and plays an active role in providing oversight to the operations of the entire UWM athletics program.

FINANCIAL INFORMATION

The Athletics Budget information on the next two pages includes only the revenues and expenses that are listed in the Universities of Wisconsin System financial reporting statements. One chart shows the budget for FY 2026 while the second chart is a comparison of FY 2025 budget vs. actuals. Neither of these include UWM Foundation deposits and payments, in-kind donations, waivers for tuition, books, and room and board, and University indirect facilities and maintenance expenses. Those revenues and expenses are captured in the NCAA Financial Report audited annually. See Attachment B for the year-end June 30, 2025 NCAA Statement of Revenues and Expenses, which captures all UWM Athletics' financial transactions (including the below items) associated with operations.

2025-2026 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 26 BUDGET
Student Fees	\$ 7,788,807
101 Funding	\$ 317,630
NCAA & Conference Distributions	\$ 554,136
Development	\$ 555,600
Development-Sport Specific	\$ 200,000
Corporate Sponsorships	\$ 330,000
Ticket Sales	\$ 300,000
Game Guarantees	\$ 185,000
228 Capital Transfer	\$ 57,365
Divisional & Campus Distribution	\$ 290,000
Other Revenue	\$ 68,000
TOTAL REVENUE	\$10,646,538
EXPENSES	FY 26 BUDGET
128 Salaries and Fringe Benefits	\$ 5,285,938
101 Salaries and Fringe Benefits	\$ 317,630
Operating Expenses	
Team Expenses	\$ 1,614,371
Support Services Expenses	\$ 1,002,691
Facility Maintenance Expenses	\$ 120,000
Game Operation Expenses	\$ 836,100
Bad Debt Expense	\$ 189,971
233 Team Expenses	\$ 200,000
101 Operating Expenses	\$ 0
228 Capital Transfer	\$ 57,365
Athletic Student Aid	\$ 697,230
Indirect Expenses	\$ 267,900
TOTAL EXPENSES	\$10,589,196
Fiscal Year Operating Net	\$ 57,342

PREVIOUS FISCAL YEAR BUDGET vs. ACTUAL RESULT

2024-25 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 25 BUDGET	ACTUAL
Student Fees	\$ 7,143,616	\$ 7,718,760
101 Funding	\$ 320,569	\$ 414,771
NCAA & Conference Distributions	\$ 720,000	\$ 795,115
Development	\$ 500,000	\$ 441,712
Development-Sport Specific	\$ 200,000	\$ 417,943
228 Capital Transfer	\$ 180,000	\$ 162,125
Corporate Sponsorships	\$ 320,000	\$ 320,000
Ticket Sales	\$ 305,000	\$ 287,893
Game Guarantees	\$ 185,000	\$ 334,000
Divisional & Campus Distribution	\$ 200,000	\$ 290,000
Other Revenue	\$ 68,000	\$ 82,993
TOTAL REVENUE	\$ 10,142,185	\$ 11,265,312
EXPENSES	FY 25 BUDGET	ACTUAL
128 Salaries and Fringe Benefits	\$ 5,066,324	\$ 5,244,516
101 Salaries and Fringe Benefits	\$ 320,569	\$ 414,771
Operating Expenses		
Team Expenses	\$ 1,601,371	\$ 1,861,166
Support Services Expenses	\$ 902,644	\$ 784,849
Facility Maintenance Expenses	\$ 120,000	\$ 27,837
Game Operations Expenses	\$ 780,500	\$ 813,939
Bad Debt Expense	\$ 0	\$ 522,630
101 Operating Expenses	\$ 0	\$ 0
233 Team Expenses	\$ 200,000	\$ 251,468
228 Capital Transfer	\$ 180,000	\$ 162,125
Athletic Student Aid	\$ 602,830	\$ 678,964
Indirect Expenses	\$ 255,270	\$ 317,327
TOTAL EXPENSES	\$ 10,029,508	\$ 11,079,592
Fiscal Year Operating Net (Loss)	\$ 112,677	\$ 185,720
FY24 Fund Balance		\$ (238,934)
FY25 Fund Balance		\$ (53,214)

*Tuition fee waivers provided by the University and used as athletic student aid were \$4,000,968 but are not included in the amount above.

YEAR-END UNRESTRICTED FUND BALANCES

Athletics Department year-end unrestricted fund balances = (\$53,214)

Athletics operates at a break-even level and does not typically carry unrestricted fund balances. The FY24 deficit balance was a result of student fee revenue coming in lower than projected for two straight fiscal years (\$98,000 in FY 2023 and \$88,000 in FY 2024). This combined with an unbudgeted adjustment in pay plan compensation resulted in the two-year carryover deficit. At the conclusion of FY 2025 athletics significantly reduced this deficit and expect that the remaining balance will be eliminated by the end of FY 2026. Athletics will continue to work to establish a positive surplus balance at the end of each fiscal year to support annual budget fluctuations moving forward.

EXTERNAL AUDIT REPORTS

An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2025, was performed by Aletha Karls, of the Universities of Wisconsin Office of Internal Audit. Please see Attachment A for the Independent Accountant's Report on the Agreed-Upon Procedures.

CAPITAL RESERVE

The Department of Athletics has reserves held in a Fund 228 Capital Account. The reserve balance is a result of a Student Senate Finance Committee Resolution (SFC0910-002), signed on December 14, 2009. This resolution instituted a \$25 per semester segregated fee for the purpose of approving a capital bonding project for Athletics. The resolution was further clarified by a Student Association Resolution Reaffirmation (SB1011-006), on June 7, 2010. The fee was reduced to \$14.50 per semester beginning in FY 2016 and continued at that rate to the end of FY 2022.

UWM completed the OHOW Center major capital project in February of 2024 at a budget of \$8,100,000, which included these collected fees and a donation from the Orthopaedic Hospital of Wisconsin. The OHOW Center provides a new one-court gymnasium with co-ed student athletic lounge, film room, nutrition station, hall of history, and multi-purpose fitness/strength and conditioning areas. The segregated fee associated with that project ended in FY 2022. This capital reserve will be eliminated at the end of FY 2026.

Balance as of FY Year-End 2025: \$57,365

FY26 Projected Expenditures:

\$57,365 for one-time Athletic Capital Expenditures (DVSport Replay Equipment & Installation)

TOTAL OUTSTANDING DEBT & ANNUAL DEBT SERVICE

Total annual debt service = \$197,438

Total debt outstanding = \$3,187,892

The outstanding debt on facilities is a result of the construction of the Pavilion, which is a shared facility between Recreation Sports, Athletics, Academics, and Parking. Designated segregated fees and user fees (non-athletic fee) provides the resources for the annual payment of the debt service.

VALUE OF ENDOWMENTS AND FOUNDATION BALANCES FOR ATHLETICS

Value of Endowments dedicated to the support of athletics = \$2,475,940

All endowed amounts are held in six scholarship funds and three non-scholarship funds:

- Nicholas Family Scholarship
- Kuehneisen Swim and Dive Scholarship
- D & E Bogenschild "Green Gulls" Scholarship
- Coach John Tierney Memorial Scholarship
- Dexter Riesch Memorial Scholarship
- Pete J. Corfeld Scholarship Fund
- Chuck Hildebrand Baseball Fund
- Tailwinds Endowment Fund
- Bogey's Fund for Women's Basketball Fund

Athletics Department year-end unrestricted fund balances = \$304,682

This amount is held in the UWM Foundation in three different accounts:

- Development Revenue Fund
- Panther Excellence Fund
- Athletic Excellence-Budget Committed Fund
- Panther Club

ACADEMIC PROGRESS RATE (APR) DATA

The NCAA holds Division I institutions accountable for the academic progress of their student-athletes through the Academic Progress Rate, a team-based metric that accounts for the eligibility and retention of each student-athlete, each term.

Starting with the 2013-14 academic year data, in order to avoid penalty each team is required to earn a 4-year APR score of 930 or higher. The data is generally released to the public each spring by the NCAA.

HOW TO CALCULATE APR SCORES: Each term, a scholarship student-athlete may earn one retention point for staying in school and one eligibility point for being academically eligible. A team's total points are divided by points possible and then multiplied by one thousand to equal the team's Academic Progress Rate.

Please see **Attachment C** for the official **2024-2025 Academic Progress Rate Report from the NCAA**.

SPORT	2024-2025 APR SCORE	4-YEAR APR SCORE	NCAA 4-YR AVERAGE
BASEBALL	981	993	979
MEN'S BASKETBALL	1000	1000	968
WOMEN'S BASKETBALL	1000	995	982
MEN'S CROSS COUNTRY	1000	995	984
WOMEN'S CROSS COUNTRY	1000	1000	989
MEN'S SOCCER	1000	964	981
WOMEN'S SOCCER	976	990	989
MEN'S SWIMMING	990	986	985
WOMEN'S SWIMMING	1000	992	992
WOMEN'S TENNIS	1000	992	992
MEN'S TRACK	987	976	975
WOMEN'S TRACK	981	989	984
WOMEN'S VOLLEYBALL	1000	1000	990

THREE-YEAR APR TREND FOR HIGHEST REVENUE SPORTS

The following lists the single year APR scores for the three highest revenue sports during the 2022-23, 2023-24 and 2024-25 academic years. Please see Attachment C for the official Academic Progress Rate Reports from the NCAA.

HIGHEST REVENUE SPORTS	2022-2023	2023-2024	2024-2025
MEN'S BASKETBALL	977	1000	1000
BASEBALL	1000	990	981
WOMEN'S SOCCER	1000	1000	976

BENCHMARKS USED BY ATHLETICS TO ASSESS ACADEMIC PROGRESS DATA

Benchmark #1: Maintain multi-year APR score that is at or higher than all Division I scores for each sport.

Benchmark #2: Achieve multi-year APR scores that are greater than average scores at other Horizon League institutions in each sport.

Please see Attachment E for the list of Horizon League institutions and APR data for the 2024-2025 academic year.

GRADUATION SUCCESS RATE (GSR), ACADEMIC & ADMISSIONS DATA

What is the Graduation Success Rate?

The NCAA Graduation Success Rate (GSR) is designed to show the proportion of student-athletes on any given team who earn a college degree. The NCAA has imposed a new set of academic standards that seeks to hold teams and institutions accountable for how well student-athlete progresses toward a degree.

The GSR was developed in response to colleges and universities who asked for an alternative rate that more accurately reflects the movement among college student-athletes. The GSR takes into account incoming transfers who graduate from a different institution than the one they started at and transfers who leave an institution in good standing.

How does it differ from the Federal Graduation Rate?

The Federal Graduation Rate (FGR) is compiled by the U.S. Department of Education and is used as an indicator of academic success for college student-athletes. FGR measures the percentage of first-time, full-time freshmen who graduate within six years of entering their original four-year institution. The NCAA developed its GSR in response to criticism that the FGR understates the academic success of athletes because the FGR method does not take into account two important factors in college athletics:

1. When student-athletes transfer from an institution before graduating and are in good academic standing (perhaps to transfer to another institution for more playing time, different major, or to go pro); and
2. Those student-athletes who transfer to an institution (e.g., from a community college or another 4-year college) and earn a degree.

The FGR treats transfers as non-graduates for the original institution the student-athlete attended, even if that student-athlete later graduates from another institution. Also, the FGR does not include that student-athlete in the graduation rates at the new institution where he/she does graduate. Therefore, once a student-athlete transfers to another school he/she is no longer recognized in the calculated graduation rate. The GSR takes into account both factors and gives credit to institutions for successful transfers, whether they are leaving or entering an institution.

The following is a summary of the Graduate Success Rate report that was submitted during the 2024-25 academic year. **Please see Attachment D for the official Graduation Success Rate Report (2018 freshmen cohort) from the NCAA that was released in December 2025.**

2015-18 COHORT GSR SCORES

Below is a summary of the 2015-18 cohort Graduate Success Rate report. **Please see Attachment D for the official Graduation Success Rate Report from the NCAA that was released in 2025.**

SPORT	GRADUATION SUCCESS RATE	FEDERAL GRADUATION RATE
BASEBALL	100	88
MEN'S BASKETBALL	79	13
WOMEN'S BASKETBALL	100	65
MEN'S SOCCER	83	66
WOMEN'S SOCCER	88	55
MEN'S SWIMMING	76	72
WOMEN'S SWIMMING	93	90
WOMEN'S TENNIS	100	56
MEN'S TRACK/CROSS COUNTRY	91	83
WOMEN'S TRACK/XC	93	88
WOMEN'S VOLLEYBALL	92	77

THREE-YEAR FEDERAL GRADUATION RATE TRENDS

The following is a summary of the Federal Graduation Rates for the University of Wisconsin-Milwaukee, reported during the 2022-23, 2023-24 and 2024-25 years. **Please see Attachment D for the official Graduation Success Rate Report from the NCAA.**

SINGLE YEAR FEDERAL GRADUATION RATE FOR UWM STUDENT-ATHLETES & UWM'S GENERAL STUDENT BODY

ACADEMIC YEAR	GENERAL UWM STUDENT BODY FEDERAL GRADUATION RATE	UWM STUDENT-ATHLETE FEDERAL GRADUATION RATE
2016 FRESHMEN COHORT (reported in 2022-23)	48%	78%
2017 FRESHMEN COHORT (reported in 2023-24)	51%	75%
2018 FRESHMEN COHORT (reported in 2024-25)	52%	82%

GRADUATION SUCCESS RATE FOR THREE HIGHEST REVENUE WOMEN'S SPORTS

HIGHEST REVENUE WOMEN'S SPORTS	2022-2023 (2013-2016 cohort)	2023-2024 (2014-2017 cohort)	2024-2025 (2015-2018 cohort)
WOMEN'S SOCCER	95%	86%	88%
WOMEN'S SWIM	100%	97%	93%
WOMEN'S BASKETBALL	100%	100%	100%

GRADUATION SUCCESS RATE FOR THREE HIGHEST REVENUE MEN'S SPORTS

HIGHEST REVENUE MEN'S SPORTS	2022-2023 (2013-2016 cohort)	2023-2024 (2014-2017 cohort)	2024-2025 (2015-2018 cohort)
MEN'S BASKETBALL	83%	83%	79%
BASEBALL	100%	100%	100%
MEN'S TRACK	93%	88%	91%

ADMISSION OF STUDENT-ATHLETES

Student-athletes admitted to UWM are expected to meet the same academic standards as other admitted students. Student-athletes are also, in general, expected to follow the same application process and adhere to the same deadlines as other applicants. However, it is understood that in some cases, prospective student-athletes whom UWM wishes to recruit may not be identified or may not make the decision to apply to UWM until very late in the admissions cycle. In such cases, the office of admissions should be contacted about the student-athlete (name and contact information) so that the application process can be initiated.

- Policy updated in April 2015

Admissions Data

	<i>Average Incoming Freshman High School GPA</i>	<i>Average Incoming Freshman ACT Score</i>
<i>Student-Athletes</i>	3.46	23.80
<i>General Student Body</i>	3.20	21.66

GRADE POINT AVERAGE INFORMATION

GRADE POINT AVERAGE FOR ALL STUDENT-ATHLETES DURING THE 2024-2025 ACADEMIC YEAR:

Fall 2024: 3.445

Spring 2025: 3.552

FALL 2024 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	FALL 2024 GPA	CUMULATIVE GPA
Men's Baseball	3.298	3.343
Men's Basketball	2.919	2.903
Men's Cross Country	3.599	3.514
Men's Soccer	3.493	3.470
Men's Swimming and Diving	3.300	3.343
Men's Track and Field	3.356	3.377
Women's Basketball	3.583	3.685
Women's Cross Country	3.558	3.462
Women's Soccer	3.654	3.696
Women's Swimming and Diving	3.482	3.476
Women's Tennis	3.541	3.815
Women's Track & Field	3.577	3.583
Women's Volleyball	3.668	3.694
	3.445	3.493

SPORTS (HIGHEST TO LOWEST GPA)	FALL 2024 GPA	CUMULATIVE GPA
Women's Volleyball	3.668	3.694
Women's Soccer	3.654	3.696
Men's Cross Country	3.599	3.514
Women's Basketball	3.583	3.685
Women's Track & Field	3.577	3.583
Women's Cross Country	3.558	3.462
Tennis	3.541	3.815
Men's Soccer	3.493	3.470

Women's Swim & Dive	3.482	3.476
Men's Track & Field	3.356	3.377
Men's Swim & Dive	3.300	3.343
Baseball	3.298	3.343
Men's Basketball	2.919	2.903

SPRING 2025 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	SPRING 2025 GPA	CUMULATIVE GPA
Men's Baseball	3.455	3.371
Men's Basketball	3.104	2.966
Men's Cross Country	3.525	3.499
Men's Soccer	3.465	3.465
Men's Swimming and Diving	3.399	3.379
Men's Track and Field	3.381	3.391
Women's Basketball	3.757	3.714
Women's Cross Country	3.665	3.559
Women's Soccer	3.778	3.743
Women's Swimming and Diving	3.555	3.507
Women's Tennis	3.726	3.799
Women's Track and Field	3.627	3.619
Women's Volleyball	3.630	3.691
	3.522	3.513

SPORT (HIGHEST TO LOWEST GPA)	SPRING 2025 GPA	CUMULATIVE GPA
Women's Soccer	3.778	3.743
Women's Basketball	3.757	3.714
Tennis	3.726	3.799
Women's Cross Country	3.665	3.559
Volleyball	3.630	3.691
Women's Track & Field	3.627	3.619
Women's Swim & Dive	3.555	3.507
Men's Cross Country	3.525	3.499
Men's Soccer	3.465	3.465
Baseball	3.455	3.371
Men's Swim & Dive	3.399	3.379
Men's Track & Field	3.381	3.391
Men's Basketball	3.104	2.966

DECLARED MAJORS OF STUDENT-ATHLETES

Below is a summary of the declared degree programs for student-athletes and the UWM general student body.

MAJOR	# OF STUDENT-ATHLETES	% OF STUDENT-ATHLETES	% OF UWM STUDENT BODY
ACCOUNTING	13	4.36%	2.23%
ACTUARIAL SCIENCE	3	1.01%	0.31%
ARCHITECTURAL STUDIES	6	2.01%	2.88%
BIOCHEMISTRY	4	1.34%	0.87%
BIOLOGICAL SCIENCE	8	2.68%	2.49%
BIOMEDICAL ENGINEERING	5	1.68%	0.50%
BIOMEDICAL SCIENCES	0	0	0.11%
BUSINESS	34	11.41%	3.71%
CHEMISTRY	4	1.34%	0.55%

CIVIL ENGINEERING	5	1.68%	0.93%
COMMUNICATION	10	3.36%	1.15%
COMPUTER SCIENCE	6	2.01%	2.50%
CONSERVATION SCIENCE	2	0.67%	1.00%
COUNSELING	2	0.67%	0.16%
CRIMINAL JUSTICE & CRIMINOLOGY	7	2.35%	2.93%
ECONOMICS	4	1.34%	0.68%
EDUCATION	12	4.03%	3.97%
ELECTRICAL ENGINEERING	3	1.01%	1.28%
ENGLISH	0	0	0
FILM	3	1.01%	2.35%
FINANCE	26	8.72%	3.11%
FRESHWATER SCIENCE	0	0	0
HISTORY	1	0.34%	0.81%
HUMAN RESOURCES	3	1.01%	0.71%
INFO SCIENCE & TECH	4	1.34%	2.48%
JOURNALISM, ADVERTISING, & MEDIA STUDIES	5	1.668%	1.60%
KINESIOLOGY	21	7.04%	1.32%
MARKETING	24	8.05%	3.53%
MATERIALS ENGINEERING	1	0.34%	0.14%
MATHEMATICS	1	0.34%	0.31%
MECHANICAL ENGINEERING	11	3.69%	2.44%
NEUROSCIENCE	3	1.01%	0.60%
NURSING	13	4.36%	4.98%
PHILOSOPHY	1	0.34%	0.34%
PHYSICS	0	0	0

POLITICAL SCIENCE	3	1.01%	1.48%
PSYCHOLOGY	16	5.37%	6.04%
SOCIOLOGY	1	0.34%	0.66%
SPANISH	0	0	0
SUPPLY CHAIN & OPERATIONS	4	1.34%	0.91%
UNDECIDED	10	3.35%	2.68%

BENCHMARKS USED TO ASSESS GSR, ADMISSIONS & ACADEMIC DATA

Benchmark #1: Maintain student-athlete Federal graduation rate that is greater than UWM's general student body.

Benchmark #2: Maintain student-athlete NCAA graduation rate that is greater than 75%.

Benchmark #3: Maintain an overall student-athlete NCAA graduation rate that is greater than the average for Horizon League.

Benchmark #4: Maintain an overall student-athlete Federal graduation rate that is greater than the average for Horizon League.

Benchmark #5: Maintain student-athlete NCAA graduation rate that is greater than Horizon League institution's average for each sport.

Benchmark #6: Maintain a student-athlete cumulative GPA greater than 3.0.

Benchmark #7: Maintain average standardized test scores (i.e., ACT and SAT) and grade point average for incoming freshmen student-athletes that are greater than the average test scores and grade point average for UWM's general student body's incoming freshman class.

AGREED-UPON PROCEDURES REPORT

2024-2025 INSTITUTIONAL AGREED-UPON PROCEDURES REPORT

The NCAA requires all Division I athletic programs to complete an annual *Statement of Revenues and Expenses*. The deadline to submit the *Statement of Revenues and Expenses* is January 15th for the preceding fiscal year. Prior to submission, agreed-upon procedures are performed by an independent accountant validating that the *Statement of Revenues and Expenses* are in compliance with the NCAA.

Please see Attachments A for the Independent Accountant's Report on Agreed-Upon Procedures for UWM's NCAA Statement of Revenues and Expenses for the year ended June 30, 2025.

INTERCOLLEGIATE ATHLETICS BUDGET REPORT

UWM'S AUDITED NCAA FINANCIAL REPORT FOR 2024-2025

Please see Attachment B for the NCAA Statement of Revenue and Expenses, which assigns all transactions to a predetermined revenue or expense category.

It is important to note the *NCAA Statement of Revenues and Expenses* report looks very different from the UWM Athletics Budget previously provided in this report. The *NCAA Statement of Revenues and Expenses* includes all financial transactions associated with the operations of UWM Athletics for the year ended June 30, 2025. Many of the transactions included in *NCAA Statement of Revenues and Expenses* extend outside the Athletics Department's UW System financial statement reporting parameters.

Examples of transactions included in *NCAA Statement of Revenues and Expenses* which are not found in the Athletic Department's UW System financial statements are:

- a. University of Wisconsin – Milwaukee Foundation deposits and payments
- b. In-kind donations
- c. Tuition waivers provided by the University as part of student-athletes' aid awards
- d. On-campus room and board provided by Auxiliary Services as part of the student-athletes' grant in aid
- e. University indirect facilities and maintenance costs allocated to Athletics

The *NCAA Statement of Revenues and Expenses* provides a more complete analysis of all the costs associated with operating the athletics program. The *NCAA Statement of Revenues and Expenses* data is used by the NCAA and multiple media outlets to compare and benchmark athletic financial information of one athletic program to another.

OUTSIDE COMPLIANCE REVIEW

HORIZON LEAGUE OUTSIDE COMPLIANCE REVIEW

The Horizon League staff offers, as a service but not a requirement, outside compliance reviews to all institutions in the Horizon League. Staff members from the Horizon League administered their review of athletic compliance in December of 2015. While on campus, Horizon League staff members met with the following individuals:

Athletic Director
Senior Woman Administrator
Faculty Athletic Representative
Ticket Manager
Athletic Trainer
Strength & Conditioning Coach
Sports Information Director
Marketing Director
Facilities Director
Development staff
Men's Basketball coaching staff
Women's Basketball coaching staff
Team Sport coaching staff
Individual Sport coaching staff
Men's Basketball student-athlete
Women's Basketball student-athlete
Individual Sport student-athlete
Team Sport student-athlete
Academic Advisor
Business Manager
Registrar Office staff
Admissions Liaison
Financial Aid Liaison

The Horizon League sent a written report to the Assistant AD for Compliance and the Athletic Director. The report includes strengths of the compliance department as well as recommendations for areas that could be improved. No NCAA rules violations were discovered during the audit and the majority of the suggestions from the Horizon League have already been implemented and the remaining suggestions will continue to be reviewed and implemented as appropriate.

Compliance audits are no longer required by the conference office. The NCAA now only requires an attestation by Chancellors, Presidents and Athletic Directors that the institution understands its obligation related to institutional control. Additionally Athletic Directors attest that the policies, procedures and practices of the institution, its staff members and representatives of athletics interests are in compliance with the Association's legislation. Going forward, an informal review should take place every 4 years to effectively support this attestation.

Please see Attachment F for the 2015 Horizon League Compliance Review Report.

NCAA VIOLATIONS REPORT

2024-25 SELF-REPORTED NCAA VIOLATIONS

SPORT	DESCRIPTION OF RULE	DATE	DESCRIPTION OF VIOLATION	ACTION TAKEN
Men's Basketball/ADMIN	Recruiting / Transfer Portal	03/24/2025	<p>Compliance officer entered a men's basketball student-athlete's name on the evening of Friday, March 21, 2025. Two student-athletes were entered at approximately the same time. The other student-athlete is a post-graduate transfer and can enter the transfer portal in advance of the regular transfer portal window. The compliance officer entered the student-athlete's information on his cell phone and neglected to double check the transfer portal windows / graduation status of the student-athlete. The student-athletes were provided rules education and completed the rules education module and completed the institution's transfer notification form prior to be entered into the portal.</p>	<ul style="list-style-type: none"> Per similar cases (e.g., 1195478) compliance office will review the transfer portal windows and the transfer portal policy and procedure to ensure similar violations do not occur in the future. The compliance office will also review the topic at it's next monthly coaches compliance meeting.

Men's Basketball	Official Visits, Recruiting	6/20/2024	<p>The men's basketball program provided three separate prospective student-athletes with an additional flight for a family member to accompany the PSA. While preparing for an official visit for an unrelated PSA, the compliance office discovered that the PSA had previously taken a post-high school visit to UW-Milwaukee. The team had already purchased plane tickets for the family members to attend. The compliance office worked with the conference office to confirm that it would be permissible for this PSA to reimburse the university for the cost of the tickets, given that tickets were already purchased and flight prices had significantly increased. It was made clear at the time that this was a one-time exception and could not be used for future official visits. Unfortunately, the men's basketball assistant coach/general manager misinterpreted and thought it would be permissible to prepay for additional flights and seek reimbursement at a later time for PSAs. There were three such official visits that were conducted between June-September 2024. The violation was discovered by the athletic compliance office while reviewing documentation for official visits.</p>	<ul style="list-style-type: none"> • Institution is issuing a letter of admonishment to the men's basketball assistant coach/general manager. The athletic compliance office also discussed the issue at its most recent monthly compliance meeting with all coaches/staff. The athletic compliance office and basketball staff discussed improved ways to pay for additional flights in the future (e.g., reimbursing the family instead of vice versa). One student-athlete, has been declared ineligible pending reinstatement connected with this violation. That student-athlete has made his repayment to the university already. The institution is continuing to seek repayment from the other involved student-athletes and will request their reinstatement if and when that becomes necessary.
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2025-26 SELF-REPORTED NCAA VIOLATIONS

Date	Sport(s)	Bylaws	Case Summary	Institution
11/25/2025	Women's Track, Indoor	12.7.3(12.5.3 current) - Drug-Testing Consent Form., 12.7.2(12.5.2 current) - Student-Athlete Statement.	<p>In January 2025, a women's indoor track and field student-athlete practiced and competed prior to signing the NCAA drug testing consent form and student-athlete statement. The student-athlete participated in practice and two dates of competition (in indoor track and field) prior to completing the required NCAA compliance forms during the 2024-25 academic year. The student-athlete practiced during the fall semester and competed in two dates of competition (1/11/2025 & 1/25/2025) before completing the required NCAA forms. The academic support staff informed the athletic compliance office that a student-athlete was not listed on the eligibility checklist. The certification team was tracking the student-athlete, and she was otherwise eligible, but the certification team inadvertently left her off the eligibility checklist. The coaches also did not notice at the time. Upon realizing the issue, the compliance staff confirmed that she was cleared through the eligibility center before she competed. She was cleared for amateurism and academics, although she was a second-year student who was a walk-on for the track and field team. The student-athlete was a walk-on second year student for the track and field team. She was offered a spot on the team by one of the part-time assistant coaches, who was unfamiliar with the process. The student-athlete ultimately completed her forms and was otherwise eligible during her time. Please note, the institution is not requesting reinstatement in part because it is not required in this instance; however, the student-athlete has no longer been a member of the team following the conclusion of the 2024-25 academic year.</p>	<p>The certification team (academic support, registrar, and compliance office) are reviewing policies and procedures to avoid this situation occurring again. Specifically for track and field, compliance office will review the eligibility checklist following signatures with the entire track and field coaching staff. The violation was inadvertently not submitted until now, but the athletic compliance staff conducted several rules education sessions with the track and field coaching staff, at the time, during the spring semester.</p>
11/13/2025	Men's Basketball	10.3 - Sports Wagering Activities., 10.3.1 - Scope of Application., 10.02.1 - Sports Wagering.	<p>While enrolled at the institution, former SA participated in impermissible sports betting activity from October 20, 2022, through March 7, 2023, on daily fantasy sports application Underdog. SA placed 76 impermissible bets totaling approximately \$1,280 on professional sports. The athletic compliance office conducts regular rules education sessions with coaches, student-athletes, and staff regarding sports wagering activities. Specifically, the athletic compliance office conducted rules education on September 14, 2022 with the men's basketball student-athletes. This session included slides on sports wagering and ethical conduct. SA was present at the meeting (see attached sign in sheet).</p>	<p>Institution will continue to educate coaches, student-athletes, and staff on a regular basis on the sports wagering rules. The department has focused not only on the rules, but also covered topics such as problematic gambling, harassment related to gambling, and mental health resources on campus. The athletic compliance office previously had EPIC Risk Management on campus during the 2023-24 academic year. We are currently looking at having EPIC risk management return to campus and/or contacting local FBI offices to see about additional rules education for coaches, student-athletes, and staff.</p>
3/9/2026	Men's Basketball	13.02.14 - Prospective Student-Athlete., 13.2.1 - General Regulation., 13.2.1.1 - Specific Prohibitions.	<p>The institution provided two (2) men's basketball prospective student-athletes (PSAs) with two (2) athletics-branded t-shirts (MSRP \$25.00/shirt) before the PSAs triggered student-athlete (SA) status. Specifically, in early December, the men's basketball program provided two (2) athletics-branded t-shirts to two men's basketball signees (\$50 value/per PSA) after those PSAs signed their scholarship paperwork, but prior to triggering SA status. The MSRP of the t-shirt is approximately \$25. Compliance discovered the violation on January 14, 2026, during a routine audit of procurement card expenses.</p>	<p>The athletic compliance office will conduct rules education with the involving coaching and administrative staff regarding preenrollment expenses and when benefits can be provided to signees. The compliance office will also review the legislation at its next monthly coaches compliance meeting with all coaches. At this time, the institution is requesting that the violation not impact the student-athlete's eligibility.</p>

ATTACHMENTS

Independent Accountant’s Report on Agreed-Upon Procedures.....Attachment A

NCAA Statement of Revenues and Expenses.....Attachment B

NCAA Academic Progress Rate (APR) Score Reports.....Attachment C

NCAA Graduation Success Rate (GSR) Score Reports.....Attachment D

Peer Institution’s APR and GSR Data.....Attachment E

Outside Compliance Review, performed by the Horizon League.....Attachment F

NCAA Oversight Certification Letter.....Attachment G

ATTACHMENT A



Office of Internal Audit

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Madison, Wisconsin 53715
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wisconsin.edu/offices/audit/

**INDEPENDENT ACCOUNTANT’S REPORT ON THE APPLICATION OF
AGREED-UPON PROCEDURES**

Department of Athletics
University of Wisconsin–Milwaukee
Milwaukee, Wisconsin

The Office of Internal Audit has performed the procedures enumerated below, which were agreed to and determined to be appropriate by management of the UW-Milwaukee Department of Athletics (UW-Milwaukee) and leadership of UW-Milwaukee, solely to assist UW-Milwaukee management in its evaluation of compliance with National Collegiate Athletic Association (NCAA) Division I Bylaws 20.2.4.18 and 20.2.4.18.1 for the fiscal year ended June 30, 2025. UW-Milwaukee management is responsible for the information contained within the *Statement of Revenues and Expenses*, the related notes to said statement (*Attachment C*), and compliance with the related NCAA rules and regulations.

The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Per your instruction, we applied a materiality of \$81,000 to our testing procedures. At your instruction, some adjustments below this materiality amount have been made to the *Statement of Revenues and Expenses* (SRE). The procedures and the associated findings are as follows:

Procedures Related to All Revenues and Expenses

1. Agreed the amounts reported on the SRE to UW-Milwaukee’s general ledger.

In performing this procedure and the procedure described in #2 below, we identified the need for certain adjustments that management agreed to record in the SRE:

- Medical Expenses and Insurance (category 37) was increased by \$17,500 and Other Operating Expenses (category 40) was decreased to reclassify medical services provided by a third party as part of a sponsorship contract.
- Direct Institutional Support (category 4) was increased by \$414,771 to account for additional athletics’ expenses paid for by the institution.
- Direct Institutional Support (category 4) and Athletic Student Aid (category 20) were increased

by \$17,220 to account for additional student scholarships.

- Reclassified bad debt expense of \$522,671 from Student Fees (category 3) to Other Operating Expenses (category 40).
- Decreased Contributions (category 8) by \$47,110 and the related expenses of Athletic Student Aid (category 20) for \$34,000, Team Travel (category 28) for \$10,220, and Fund Raising, Marketing and Promotion (category 31) for \$2,890.
- Reclassified \$16,124 of travel expenses paid by other institutions from Guarantees (category 21) to Team Travel (category 28).
- Increased Team Travel (category 28) by \$2,851 to account for additional travel expenses.
- Reclassified sponsorship revenue of \$18,108 from Student-Athlete Meals Non-Travel (category 39) and \$792 from Other Operating Expenses (category 40) to Royalties, Licensing, Advertisement and Sponsorships (category 15).
- Royalties, Licensing, Advertisement and Sponsorships (category 15) and Student-Athlete Meals Non-Travel (category 39) were increased by \$398 related to additional sponsorship revenue and expenses.
- Decreased Student-Athlete Meals Non-Travel (category 39) by \$11,510 related to an expense counted twice.
- Increased Student-Athlete Meals Non-Travel (category 39) by \$7,197 related to meal expenses that were not included on the SRE.
- Reclassified \$1,188 of salary expense from Sports Equipment, Uniforms and Supplies (category 29) to Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University (category 24).
- Reclassified \$3,300 of relocation stipends paid to employees from Other Operating Expenses (category 40) to Coaching Salaries, Benefits and Bonuses paid by the University (category 22) for \$1,300 and Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University (category 24) for \$2,000.
- Increased Coaching Salaries, Benefits and Bonuses paid by the University (category 22) by \$2,554 to account for additional coaching salaries initially excluded from the SRE.
- Decreased Other Operating Expenses (category 40) by \$11,000 for expenses related to capital expenditures.
- Increased Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees (category 6A) and Athletic Facilities Debt Service, Leases and Rental Fee (category 34) by \$13,646 due to an adjustment in the debt service calculation.

As a result, revenues and expenses reported on the SRE (as contained in *Attachment A*) reflect these adjustments and materially agree with the amounts reported in UW-Milwaukee's general ledger.

In addition, there are certain items recorded on the SRE that are not reported in the athletics general ledger accounts, including tuition waivers, indirect facilities and administrative support, and expenses paid for by affiliated and outside organizations. The NCAA requires these items be reported on the SRE to fully reflect the operations of the Athletics Department.

2. Performed the following procedures for all revenue and expense categories applicable to UW-Milwaukee:
 - a. Compared and agreed each operating revenue and expense category reported on the SRE during the reporting period to supporting schedules provided by the institution. If a specific reporting category was less than 4% of the total revenues or total expenses, no procedures were required for that specific category.
 - b. Compared and agreed a sample of operating revenue receipts and expenses obtained from the above supporting schedules to adequate supporting documentation.
 - c. Compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtained and documented an explanation of any variations greater than 10%. *Attachment B* describes the results of comparing revenue and expense amounts to budget and prior year values.

As part of the procedure described in #1 above and from comparing and agreeing each operating revenue and expense item reported on the SRE during the reporting period to supporting schedules provided by the institution, we identified the need for certain adjustments that management agreed to record in the SRE. These are the same adjustments described in #1 above.

3. Identified aspects of the institution's internal control structure unique to the Athletics Department. Test specific elements of the control environment and accounting systems that (1) are unique to intercollegiate athletics and (2) have not been addressed in connection with the audit of the institution's financial statements.

We obtained, through discussion with management, an understanding of the Athletics Department's internal controls. The controls identified were not unique to the Athletics Department and were tested as part of other engagements performed at the institution. No further procedures were performed.

4. Identified all intercollegiate athletics-related affiliated and outside organizations and obtained those organizations' statements and financial information for the reporting period. Agreed the amounts reported on the SRE to the organization's records. Confirmed revenues and expenses directly with a responsible official of the organization.

The SRE includes all functions related to intercollegiate athletics at UW-Milwaukee as well as the accounts of the Athletics Department's sole affiliated/outside organization, the UW-Milwaukee Foundation, Inc. (Foundation), an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Milwaukee.

No exceptions equal to or over materiality were observed as a result of these procedures.

Procedures Related to Revenues

5. **Ticket Sales.** The NCAA agreed-upon procedures guidelines require that we compare tickets sold during the reporting period and unsold tickets to the related revenue reported by UW-Milwaukee on the SRE and the related attendance figures and recalculate totals.

Per management, revenues derived from the ticket sales category were less than 4% of total revenues; therefore, no procedures were required for this category.

6. **Direct State or Other Government Support.** The NCAA agreed-upon procedures guidelines require that we compare direct state or other governmental support recorded by UW-Milwaukee during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation, and recalculate totals.

Per management, revenues derived from the direct state or other government support category were less than 4% of total revenues; therefore, no procedures were required for this category.

7. **Student Fees.** Compared and agreed student fees reported by UW-Milwaukee on the SRE for the reporting period to student enrollments during the same reporting period and recalculated totals. Obtained documentation of the institution's methodology for allocating student fees to intercollegiate athletics programs.

No exceptions equal to or over materiality were observed as a result of these procedures.

8. **Direct Institutional Support.** Compared the direct institutional support recorded by UW-Milwaukee during the reporting period with institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

9. **Transfers to Institution.** The NCAA agreed-upon procedures guidelines require that we compare transfers back to institution with permanent transfers back to the institution from the Athletics Department and recalculate totals.

Per management, there were no revenues derived from the transfers to institution category; therefore, no procedures were required for this category.

10. **Indirect Institutional Support.** The NCAA agreed-upon procedures guidelines require that we compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation, and recalculate totals.

Per management, revenues derived from the indirect institutional support category were less than 4% of total revenues; therefore, no procedures were required for this category.

11. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we select a sample of settlement reports for away games during the reporting period and agree each selection to UW-Milwaukee's general ledger and/or the SRE and recalculate totals. Also, agreed-upon procedures

require that we select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to UW-Milwaukee's general ledger and/or the SRE and recalculate totals.

Per management, revenues derived from the guarantees category were less than 4% of total revenues; therefore, no procedures were required for this category.

12. **Contributions.** We obtained and reviewed supporting documentation for any contributions of money, goods, or services received directly by the Athletics Department from any affiliated or outside organization, agency, or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10% or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

13. **In-Kind.** The NCAA agreed-upon procedures guidelines require that we compare the in-kind revenue recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

Per management, there were no revenues derived from the in-kind category; therefore, no procedures were required for this category.

14. **Compensation and Benefits Provided by a Third Party.** The NCAA agreed-upon procedures guidelines require that we obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, UW-Milwaukee's general ledger, and/or the Summary, and recalculate totals.

Per management, there were no revenues derived from the compensation and benefits provided by a third-party category; therefore, no procedures were required for this category.

15. **Media Rights.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements to understand UW-Milwaukee's total media (broadcast, television, and radio) rights received by the institution or through their conference offices as reported in the statement. Also, agreed-upon procedures require that we compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and UW-Milwaukee's general ledger, and recalculate totals.

Per management, there were no revenues derived from the media rights category; therefore, no procedures were required for this category.

16. **NCAA Distributions and NCAA Host Revenue Settlements.** We compared the amounts recorded in the SRE to general ledger detail for NCAA distributions (category 12A), NCAA Host Revenue Settlements (category 12B), or post-season non-football NCAA expense reimbursements (category 12C) and other corroborative supporting documents and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

17. **Conference Distributions and Conference Distributions of Post-Season Generated Revenue.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements related to UW-Milwaukee's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Also, the agreed-upon procedures require that we

compare and agree the related revenues to UW-Milwaukee's general ledger and/or the SRE and recalculate totals.

Per management, revenues derived from the conference distributions category were less than 4% of total revenues; therefore, no procedures were required for this category.

18. **Program, Novelty, Parking and Concession Sales.** The NCAA agreed-upon procedures guidelines require that we compare the amount recorded in the revenue reporting category to general ledger detail of program sales, concessions, novelty sales, and parking, as well as any other corroborative supporting documents, and recalculate totals.

Per management, revenues derived from the program, novelty, parking and concession sales category were less than 4% of total revenues; therefore, no procedures were required for this category.

19. **Royalties, Licensing, Advertisements and Sponsorships.** We obtained a summary of customers for total revenue and selected a sample of agreements related to UW-Milwaukee's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period for relevant terms and conditions. Also, we compared and agreed the related revenues to UW-Milwaukee's general ledger and/or the SRE and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

20. **Sports Camp Revenues.** The NCAA agreed-upon procedures guidelines require that we inspect sports camp contract(s) between UW-Milwaukee and person(s) conducting institutional sports camps or clinics during the reporting period to obtain documentation of UW-Milwaukee's methodology for recording revenues from sports camps. Also, agreed-upon procedures require that we obtain schedules of camp participants and select a sample of sports-camp participants and agree each selection to the institution's general ledger and/or the SRE, and recalculate totals.

Per management, there were no revenues derived from the sports camp revenues category; therefore, no procedures were required for this category.

21. **Athletics Restricted Endowment and Investments Income.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect endowment agreements, if any, for relevant terms and conditions. Also, compare and agree the classification and use of endowment and investment income reported in the SRE during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Per management, there were no revenues derived from the athletics restricted endowment and investments income category; therefore, no procedures were required for this category.

22. **Other Operating Revenue.** The NCAA agreed-upon procedures guidelines require that we perform minimum agreed-upon procedures referenced for all revenue categories in Procedure #2 above and recalculate totals.

Per management, revenues derived from the other operating revenue category were less than 4% of total revenues; therefore, no procedures were required for this category.

23. **Post-Season Football Expense Reimbursements.** The NCAA agreed-upon procedures guidelines require we obtain and inspect agreements related to UW-Milwaukee's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms

and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Milwaukee's general ledger and/or the SRE and recalculate totals.

UW-Milwaukee does not have a football program; therefore, no procedures were required for this category.

Procedures Related to Expenses

24. **Athletic Student Aid.** Selected a sample of 33 student-athletes from the listing of institutional student aid recipients during the reporting period. The sample was selected from data captured by the institution through the creation of a squad list from each sponsored sport. Obtained individual student-athlete account details for each selection and compared total aid in the institution's student system to the student's detail in the Calculation for Revenue Distribution Equivalencies (CRDE) report. University management represented that each of the differences noted was a result of the award being based on an estimate (as shown on the CRDE) versus the actual tuition amounts (as shown in the student system), which are subject to change based on courses taken, book costs, housing selections, summer school, etc. We recalculated totals for each sport and overall.

No exceptions equal to or over materiality were observed as a result of these procedures.

25. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect visiting institution's away-game settlement reports received by UW-Milwaukee during the reporting period and agree related expenses to UW-Milwaukee's general ledger and/or the SRE and recalculate totals. Also, the NCAA agreed-upon procedures require that we obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period, compare and agree related amounts expensed by UW-Milwaukee during the reporting period to the institution's general ledger and/or the SRE, and recalculate totals.

Per management, expenses derived from the guarantees category were less than 4% of total expenses; therefore, no procedures were required for this category.

26. **Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities.** Obtained and inspected a listing of coaches employed by UW-Milwaukee and related entities during the reporting period. Selected a sample of six coaches' contracts that included men's and women's basketball from the listing. Compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by UW-Milwaukee and related entities in the statement during the reporting period. Obtained and inspected payroll summary registers for the reporting year for each selection. Compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by UW-Milwaukee and related entities expense recorded by the institution in the SRE during the reporting period. Compared and agreed the totals recorded to any employment contracts executed for the sample selected, and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

27. **Coaching Salaries, Benefits, and Bonuses paid by a Third Party.** The NCAA agreed-upon procedures guidelines require that we (1) obtain and inspect a listing of coaches employed by third parties during the reporting period; (2) select a sample of coaches' contracts that must include men's and women's basketball from the listing; (3) compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by UW-Milwaukee in the SRE during the reporting period; (4) obtain and inspect reporting period

payroll summary registers for each selection; and (5) compare and agree related payroll summary register to coaching other compensation and benefits paid by a third party recorded by UW-Milwaukee in the SRE during the reporting period, and recalculate totals.

Per management, there were no expenses derived from the coaching salaries, benefits, and bonuses paid by a third-party category; therefore, no procedures were required for this category.

28. **Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities.** Selected a sample of 13 support staff/administrative personnel employed by UW-Milwaukee and related entities during the reporting period. Obtained and inspected reporting period payroll summary register for each selection. Compared and agreed related summary payroll register to the related support staff/administrative compensation, benefits, and bonuses paid by UW-Milwaukee and related entities expense recorded by UW-Milwaukee in the SRE during the reporting period, and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

29. **Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by Third Party.** The NCAA agreed-upon procedures guidelines require that we select a sample of support staff/administrative personnel employed by third parties during the reporting period. The agreed-upon procedures also require that we obtain and inspect reporting period payroll summary registers for each selection, compare and agree related payroll summary registers to the related support staff/administrative compensation, benefits, and bonuses expense recorded by UW-Milwaukee in the SRE during the reporting period, and recalculate totals.

Per management, there were no expenses derived from the support staff/administrative compensation, benefits, and bonuses paid by third party category; therefore, no procedures were required for this category.

30. **Severance Payments.** The NCAA agreed-upon procedures guidelines require that we select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

Per management, there were no expenses derived from the severance payment category; therefore, no procedures were required for this category.

31. **Recruiting.** The NCAA agreed-upon procedures guidelines require that we obtain documentation of UW-Milwaukee's recruiting expense policies and that we compare and agree these policies to existing institutional and NCAA-related policies. It also requires that we obtain general ledger detail and compare it to the total expenses reported and recalculate totals.

Per management, expenses derived from the recruiting category were less than 4% of total expenses; therefore, no procedures were required for this category.

32. **Team Travel.** Obtained documentation of UW-Milwaukee's team travel policies. Compared and agreed the policies to existing institutional and NCAA-related policies. Obtained general ledger detail and compared to the total expenses reported and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

33. **Sports Equipment, Uniforms, and Supplies.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. We are required to select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the sports equipment, uniforms, and supplies category were less than 4% of total expenses; therefore, no procedures were required for this category.

34. **Game Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, we are required to select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the game expenses category were less than 4% of total expenses; therefore, no procedures were required for this category.

35. **Fund Raising, Marketing and Promotion.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the fund raising, marketing and promotion category were less than 4% of total expenses; therefore, no procedures were required for this category.

36. **Sports Camp Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, there were no expenses derived from the sports camp expenses category; therefore, no procedures were required for this category.

37. **Spirit Groups.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. It also requires that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the spirit groups category were less than 4% of total expenses; therefore, no procedures were required for this category.

38. **Athletic Facilities Debt Service, Leases, and Rental Fees.** The NCAA agreed-upon procedures guidelines require that we obtain a listing of debt service schedules, lease payments, and rental fees for athletic facilities for the reporting year, compare a sample of facility payments, including the top two highest facility payments, to additional supporting documentation (e.g., debt financing agreements, leases, and rental agreements), compare amounts recorded to amounts listed in the general ledger detail, and recalculate totals.

Per management, expenses derived from the athletic facilities debt service, leases, and rental fees category were less than 4% of total expenses; therefore, no procedures were required for this category.

39. **Direct Overhead, Administrative Expenses, Facilities Maintenance and Operations.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the direct overhead, administrative expenses, facilities maintenance and operations category were less than 4% of total expenses; therefore, no procedures were required for this category.

40. **Indirect Institutional Support.** The NCAA agreed-upon procedures guidelines note this category is tested with revenue section - Indirect Institutional Support (see procedure #10).

Per management, expenses derived from the indirect institutional support category were less than 4% of total expenses; therefore, no procedures were required for this category.

41. **Medical Expenses and Insurance.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported, and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the medical expenses and insurance category were less than 4% of total expenses; therefore, no procedures were required for this category.

42. **Memberships and Dues.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the memberships and dues category were less than 4% of total expenses; therefore, no procedures were required for this category.

43. **Student-Athlete Meals (Non-Travel).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the student-athlete meals (non-travel) category were less than 4% of total expenses; therefore, no procedures were required for this category.

44. **Other Operating Expenses.** We obtained the general ledger detail and compared it to the total expenses reported. Also, we selected a sample of transactions to validate the existence of transactions and accuracy of recording, and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

45. **Post-Season Football Expenses (41A and 41B).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

UW-Milwaukee does not have a football program; therefore, no procedures were required for this category.

46. **Post-Season Non-Football Expenses (42A and 42B).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from post-season non-football category were less than 4% of total expenses; therefore, no procedures were required for this category.

47. **Enhanced Educational Benefits (Alston or other).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from enhanced education expenses category were less than 4% of total expenses; therefore, no procedures were required for this category.

48. **Institutional NIL Revenue Share.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total settlement-related cash benefit expenses reported for student-athletes and/or athlete-athletes' families. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals. However, do not include additional scholarships or enhanced educational benefits.

Per management, there were no expenses derived from the institutional NIL revenue share; therefore, no procedures were required for this category.

Additional Minimum Agreed-Upon Procedures

49. **Grants-in-Aid.** Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the CRDE report for UW-Milwaukee Athletics. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between April and June. If there was a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE, we inquired about the discrepancy and reported the justification in the agreed-upon procedures report.

Compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquired and documented an explanation for any variance greater than +/- 4%.

No exceptions were observed as a result of these procedures.

50. **Sports Sponsorship.** We obtained UW-Milwaukee's Sports Sponsorship and Demographics Forms submitted to the NCAA for the reporting year and validated that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants.

We ensured that UW-Milwaukee has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.

We compared current year's number of Sports Sponsored to prior year reported total per the Membership Financial Report submission and inquired and documented an explanation for any variance.

No exceptions were observed as a result of these procedures.

51. **Pell Grants.** Agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g., Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid, and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institution's financial aid records of all student-athlete Pell Grants.

- **Note 1:** Only Pell grants for sports in which the NCAA conducts championships competition, emerging sports for women, and bowl subdivision football are countable.
- **Note 2:** Student-athletes should only be counted once even if the athlete participates in multiple sports.
- **Note 3:** Individual student-aid file testing in step 24 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test completeness and accuracy of the report.

An exception was identified as a result of these procedures and was corrected by management.

We compared current year Pell Grants total to the prior year reported total per the Membership Financial Report submission. The variance was less than +/- 20 grants so no further procedures were required.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

52. **Excess Transfers to Institution.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare it to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, there were no excess transfers to institution; therefore, no procedures were required for this category.

53. **Conference Realignment Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare it to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, there were no conference realignment expenses; therefore, no procedures were required for this category.

54. **Total Athletics-Related Debt.** Obtained repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculated annual maturities (consisting of principal and interest) provided in the schedules obtained. Agreed the total annual maturities and total outstanding athletics-related debt to supporting documentation and the institution's general ledger, as applicable.

No exceptions equal to or over materiality were observed as a result of these procedures.

55. **Total Institutional Debt.** Agreed the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

No exceptions equal to or over materiality were observed as a result of these procedures.

56. **Value of Athletics Dedicated Endowments.** Obtained a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agreed the fair market value in the schedule(s) to supporting documentation, the general ledger(s), and audited financial statements, if available.

No exceptions equal to or over materiality were observed as a result of these procedures.

57. **Value of Institutional Endowments.** Agreed the total fair market value of institutional endowments to supporting documentation, the institution's general ledger, and/or audited financial statements, if available.

No exceptions equal to or over materiality were observed as a result of these procedures.

58. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period, additions only. Obtained general ledger detail and compared to the total expenses reported. Selected any capital expenditure over materiality, which amounted to 87% of the balance to validate existence of transactions and accuracy of recording, and recalculated totals.

No exceptions equal to or over materiality were observed as a result of these procedures.

We were engaged by UW-Milwaukee to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA requirements or the accompanying *Statement of Revenues and Expenses* for the fiscal year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the chancellor, management of UW-Milwaukee, the Athletics Department, and authorized representatives of the NCAA. The report is not intended to be, and should not be, used by anyone other than these specified parties. However, this guidance does not supersede distributions governed by the *Wisconsin Open Records Law*.

We are required to be independent of UW-Milwaukee and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. For purposes of this engagement, the NCAA considers the Universities of Wisconsin Office of Internal Audit to be independent.

Universities of Wisconsin Office of Internal Audit
Madison, Wisconsin

January 7, 2026

Attachments:

- Attachment A: *Statement of Revenues and Expenses*
- Attachment B: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2025
- Attachment C: Notes to *Statement of Revenues and Expenses* for the Year Ended June 30, 2025

Report Distribution:

To: Thomas Gibson, Chancellor

cc: Robin Van Harpen, Senior Vice Chancellor for Finance and Administrative Affairs
Kelly Haag, Vice Chancellor for Student Affairs
Amanda Braun, Director of Athletics
Catherine Rossi, Deputy Director of Athletics
Adam Thompson, Assistant Director of Athletics for Business Operations
Drew Knab, Associate Vice Chancellor for Business and Financial Services
Tony Helmke, Controller
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Chief of Staff to the Chancellor
Julie Gordon, Vice President for Finance and Administration, Universities of Wisconsin

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

UNIVERSITY OF WISCONSIN-MILWAUKEE ATHLETICS DEPARTMENT
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(Unaudited)

	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:							
1 Ticket Sales	\$ 242,182	\$ 9,115	\$ 36,596	\$ -	\$ 287,893	\$ 230,239	\$ 57,654
2 Direct State or Other Government Support	-	-	750	1,050	1,800	3,900	(2,100)
3 Student Fees	-	-	-	7,718,555	7,718,555	6,455,937	1,262,618
4 Direct Institutional Support	407,428	359,319	3,499,728	653,516	4,919,991	4,975,807	(55,816)
5 Less - Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	448,000	448,000	467,000	(19,000)
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	36,215	36,215	135,096	(98,881)
7 Guarantees	225,000	29,005	96,119	-	350,124	255,547	94,577
8 Contributions	147,924	73,878	295,410	428,326	945,538	1,189,913	(244,375)
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 Total NCAA Distributions	-	-	22,495	645,773	668,268	673,656	(5,388)
12A NCAA Distributions	-	-	-	645,773	645,773	673,656	(27,883)
12B NCAA Host Revenue Settlements	-	-	-	-	-	673,656	(673,656)
12C Post-Season Non-Football NCAA Expense Reimbursements	-	-	22,495	-	22,495	673,656	(651,161)
13 Conference Distributions (Non Media and Non-Post Season)	20,000	-	-	100,000	120,000	55,969	64,031
13A Conference Distributions of Post-Season Generated Revenue	-	-	6,847	-	6,847	-	6,847
14 Program, Novelty, Parking and Concession Sales	1,915	-	1,731	-	3,646	480	3,166
15 Royalties, Licensing, Advertisement and Sponsorships	72,284	21,995	66,150	604,430	764,859	741,426	23,433
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	7,787	(7,787)
18 Other Operating Revenue	-	-	2,150	23,370	25,520	30,117	(4,597)
19 Post-Season Football Expense Reimbursements	-	-	-	-	-	-	-
Total Operating Revenues	1,116,733	493,312	4,027,976	10,659,235	16,297,256	15,222,874	1,074,382
EXPENSES:							
20 Athletic Student Aid	514,182	522,032	3,768,338	-	4,804,552	4,692,910	111,642
21 Guarantees	139,720	3,279	5,000	-	147,999	94,770	53,229
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	1,056,326	570,682	1,494,277	-	3,121,285	2,879,198	242,087
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	-	-	-	-	-	-
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	7,338	5,668	2,773	2,540,635	2,556,414	2,729,944	(173,530)
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	1,680	(1,680)
27 Recruiting	116,757	24,976	51,695	-	193,428	145,433	47,995
28 Team Travel	280,829	200,134	837,765	46,260	1,364,988	1,363,927	1,061
29 Sports Equipment, Uniforms and Supplies	102,827	56,603	316,467	2,113	478,010	473,002	5,008
30 Game Expenses	237,009	85,818	84,421	2,584	409,832	446,764	(36,932)
31 Fund Raising, Marketing and Promotion	42,103	23,213	48,952	60,232	174,500	188,900	(14,400)
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	13,065	10,000	-	66,912	89,977	90,958	(981)
34 Athletic Facilities Debt Service, Leases and Rental Fees	214,250	-	91,632	36,215	342,097	356,443	(14,346)
35 Direct Overhead and Administrative Expenses	5,854	2,483	6,783	282,502	297,622	388,297	(90,675)
35A Facilities Maintenance and Operations	6,670	5,965	1,370	10,429	24,434	-	24,434
36 Indirect Institutional Support	-	-	-	448,000	448,000	467,000	(19,000)
37 Medical Expenses and Insurance	-	130	-	408,674	408,804	381,261	27,543
38 Memberships and Dues	910	2,383	4,258	8,057	15,608	14,182	1,426
39 Student-Athlete Meals (Non-Travel)	41,875	18,918	3,005	43,475	107,273	97,139	10,134
40 Other Operating Expenses	59,355	41,612	45,599	836,691	983,257	421,167	562,090
41 Post-Season Football Expenses	-	-	-	-	-	-	-
Post-Season Football Expenses - Coaching	-	-	-	-	-	-	-
41A Compensation/Bonuses	-	-	-	-	-	-	-
41B NCAA Football Host Expense Settlements	-	-	-	-	-	-	-
42 NCAA Post-Season Non-Football Expenses	-	-	38,399	-	38,399	-	38,399
NCAA Post-Season Non-Football Expenses - Coaching	-	-	-	-	-	-	-
42A Compensation/Bonuses	-	-	1,489	-	1,489	-	1,489
42B NCAA Non-Football Host Expense Settlements	-	-	-	-	-	-	-
43 Enhanced Educational Benefits (Alston or other)	39,880	-	2,000	-	41,880	-	41,880
44 Institutional NIL Revenue Share	-	-	-	-	-	-	-
Total Operating Expenses	2,878,950	1,573,896	6,804,223	4,792,779	16,049,848	15,232,975	816,873
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	\$ (1,762,217)	\$ (1,080,584)	\$ (2,776,247)	\$ 5,866,456	\$ 247,408	\$ (10,101)	\$ 257,509

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

	<u>Total</u>	<u>Prior Year</u>	<u>Variance</u>
50 Excess Transfers to Institution	\$ -	\$ -	\$ -
51 Conference Realignment Expenses	-	-	\$ -
52 Total Athletics Related Debt	3,187,892	1,516,966	\$ 1,670,936
53 Total Institutional Debt	129,729,015	130,131,104	\$ (402,089)
54 Value of Athletics Dedicated Endowments*	2,532,549	1,199,041	\$ 1,333,508
55 Value of Institutional Endowments*	15,846,025	14,754,355	\$ 1,091,670
56 Total Athletics Related Capital Expenditures	185,425	133,021	\$ 52,404

* Per NCAA instructions, the value of institutional endowments does not contain any endowments held by the UW-Milwaukee Foundation, Inc. Whereas the value of athletics dedicated endowments does.

Note: The NCAA does not use category numbers 45 through 49 for purposes of the Statement of Revenues and Expenses.

**ATTACHMENT B: COMPARISONS OF MAJOR REVENUE AND EXPENSE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2025**

NCAA Agreed-Upon Procedures require the independent accountant to:

- a) Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following revenue account variance from the prior period amount required an explanation:

NCAA Category	2024-2025 Amount	Prior Year Amount	Variance	Explanation
#3 Student Fees	\$7,718,555	\$6,455,937	\$1,262,618 or 20%	In FY 2025, UW-Milwaukee had a change in accounting method regarding student fees. Prior to FY 2025, student fees were recorded as revenue when payment was received (cash basis). In FY2025, student fees were recorded as revenue when earned (accrual basis). Approximately \$800,000 of uncollected student fees from prior to FY2025 was recorded in FY2025 contributing to the increase when compared to the prior year.

Based upon the above-stated criteria, there were no revenue account variances from budget estimates which required an explanation.

- b) Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following expense account variance from the budgeted amount prior period amount required an explanation:

NCAA Category	2024-2025 Amount	Budgeted Amount	Variance	Explanation
#22 Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$3,121,285	\$2,785,004	\$336,281 or 12%	In the current year, UW-Milwaukee had approximately \$66,000 of coaching salaries and bonuses paid for by the Foundation, which are not included in the budgeted number but are included in the SRE amount. Additionally, they had other coaching contract increases and bonuses that were not budgeted.

Based upon the above-stated criteria, there were no expense account variances from the prior period amount which required an explanation.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(Unaudited)**

Note 1: Summary of Significant Accounting Policies

Basis of presentation

The accompanying *Statement of Revenues and Expenses* (SRE) for the fiscal year ended June 30, 2025, has been prepared on the accrual basis of accounting and in accordance with the National Collegiate Athletic Association (NCAA) Agreed-Upon Procedures guidelines. The SRE includes those intercollegiate athletics revenues and expenses made on behalf of the university's athletic programs by affiliated organizations. Because the SRE presents only a selected portion of the activities of the university, it is not intended to, and does not, present either the financial position, changes in financial position, or cash flows for the year ended. Revenues and expenses not directly identifiable to a specific sport are reported under the Non-Program Specific category.

Capital assets

Athletics acquires, approves, depreciates, and disposes assets in accordance with institutional policy as follows:

- Acquisition – Athletics acquires capital assets following the University's procurement process. The capitalization threshold for equipment is a purchase cost of \$5,000 or more and a useful life of one or more years. For fabricated equipment, the useful life must be more than two years. The use of vendors that have contracts with either the State of Wisconsin or the University of Wisconsin System can be used, and in some cases are mandatory contracts. If a contract does not exist, the simplified bid process is used for purchases between \$5,000 and \$49,999, and the request for bid process is required for all purchases over \$50,000.
- Approval – The deputy athletics director approves capital expenditures between \$5,000 and \$25,000. The athletics director approves all purchases that exceed \$25,000. For major capital projects, the athletics director works with the vice chancellor of finance and administrative affairs and the University Facilities Office to plan and obtain the required approvals.
- Depreciation – Depreciation is calculated on a straight-line basis over the estimated useful lives of the respective assets.
- Disposal – Disposal of capital assets must be done in accordance with *State of Wisconsin Department of Administration State Procurement Manual* chapters PRO-416, which provides disposal guidelines based on the type of asset.

Contributions

All contributions are available for unrestricted use unless specifically restricted by the donor. Amounts that are restricted by the donor are reported as deferred revenue until such time as the restriction expires (i.e., when a stipulated time restriction ends, or a purpose restriction is accomplished).

Athletic Student Aid

The SRE includes athletic financial assistance awards for students participating in athletic programs. Financial assistance awarded to athletic participants outside of the UW-Milwaukee Athletic Department are not reflected on the SRE.

Note 2: Reporting Entity

The UW-Milwaukee Athletics Department is responsible for intercollegiate sports programs of the University. The director of athletics is responsible for the day-to-day operation of the Athletics Department. The Athletics Department is ultimately governed by UW-Milwaukee’s chancellor through authority delegated by the Board of Regents of the University of Wisconsin System, which is a unit of the State of Wisconsin.

As of July 1, 2018, as part of the UW Colleges restructure initiative, UW-Milwaukee acquired the UW Colleges campuses located in Waukesha and Washington Counties. UW-Milwaukee closed the Washington County campus on June 30, 2024, and Waukesha County campus on June 30, 2025. While these branch campuses offered sports, they were considered club sports and were not part of the UW-Milwaukee Athletics Department.

The SRE includes all functions related to intercollegiate athletics at UW-Milwaukee as well as the accounts of the Athletics Department’s sole affiliated/outside organization, the UW-Milwaukee Foundation, Inc. Contributions are received by the Foundation on behalf of UW-Milwaukee Athletics. Contributions are recognized and recorded on the SRE in the period provided and used by UW-Milwaukee Athletics. Disbursements made from the Foundation on behalf of the Athletics Department to third parties or paid directly to UW-Milwaukee Athletics are recorded on the SRE in the period of disbursement. Contributions to be used in future reporting years are not included in the SRE.

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$945,538. The Foundation accounted for 98.6% of donations received by the UW-Milwaukee Athletics Departments during FY 2025.

Note 4: Total Athletics-Related Debt

The amount of “Total Athletics-Related Debt” on line 52 of the SRE (\$3,187,892) represents the outstanding bonds payable on the Klotsche Center, a facility used by the Athletics Department (generally without rental fees or chargebacks). In FY 2025, an additional bond for the Klotsche Center Arena was made for \$1,750,033.

The athletics-related debt is allocated to the Athletics Department at 18.3% of the total, as this was the amount determined to be directly related to the Klotsche Center. Payments, including principal and interest, made on the athletics-related debt during fiscal year 2025 and charged to the Athletics Department amounted to \$36,215.

A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/24	\$1,516,956
Bond Additions in FY 2025	1,750,033
Principal payments	<u>(79,097)</u>
Balance of athletics-related debt on 6/30/25	<u>\$3,187,892</u>

The scheduled payments of the general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2026	\$ 223,915	\$ 150,147	\$ 374,062
2027	276,887	142,443	419,330
2028	153,388	129,883	283,271
2029	303,452	122,112	425,564
2030	274,017	110,854	384,871
2031-2045	1,956,233	728,855	2,685,088
Total	\$ 3,187,892	\$ 1,384,294	\$ 4,572,186

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$185,425) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2025 Agreed-Upon Procedures Guidelines).

ATTACHMENT B

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

UNIVERSITY OF WISCONSIN-MILWAUKEE ATHLETICS DEPARTMENT STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2025 (Unaudited)

	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:							
1 Ticket Sales	\$ 242,182	\$ 9,115	\$ 36,596	\$ -	\$ 287,893	\$ 230,239	\$ 57,654
2 Direct State or Other Government Support	-	-	750	1,050	1,800	3,900	(2,100)
3 Student Fees	-	-	-	7,718,555	7,718,555	6,455,937	1,262,618
4 Direct Institutional Support	407,428	359,319	3,499,728	653,516	4,919,991	4,975,807	(55,816)
5 Less - Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	448,000	448,000	467,000	(19,000)
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	36,215	36,215	135,096	(98,881)
7 Guarantees	225,000	29,005	96,119	-	350,124	255,547	94,577
8 Contributions	147,924	73,878	295,410	428,326	945,538	1,189,913	(244,375)
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 Total NCAA Distributions	-	-	22,495	645,773	668,268	673,656	(5,388)
12A NCAA Distributions	-	-	-	645,773	645,773	673,656	(27,883)
12B NCAA Host Revenue Settlements	-	-	-	-	-	673,656	(673,656)
12C Post-Season Non-Football NCAA Expense Reimbursements	-	-	22,495	-	22,495	673,656	(651,161)
13 Conference Distributions (Non Media and Non-Post Season)	20,000	-	-	100,000	120,000	55,969	64,031
13A Conference Distributions of Post-Season Generated Revenue	-	-	6,847	-	6,847	-	6,847
14 Program, Novelty, Parking and Concession Sales	1,915	-	1,731	-	3,646	480	3,166
15 Royalties, Licensing, Advertisement and Sponsorships	72,284	21,995	66,150	604,430	764,859	741,426	23,433
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	7,787	(7,787)
18 Other Operating Revenue	-	-	2,150	23,370	25,520	30,117	(4,597)
19 Post-Season Football Expense Reimbursements	-	-	-	-	-	-	-
Total Operating Revenues	1,116,733	493,312	4,027,976	10,659,235	16,297,256	15,222,874	1,074,382
EXPENSES:							
20 Athletic Student Aid	514,182	522,032	3,768,338	-	4,804,552	4,692,910	111,642
21 Guarantees	139,720	3,279	5,000	-	147,999	94,770	53,229
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	1,056,326	570,682	1,494,277	-	3,121,285	2,879,198	242,087
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	-	-	-	-	-	-
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	7,338	5,668	2,773	2,540,635	2,556,414	2,729,944	(173,530)
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	1,680	(1,680)
27 Recruiting	116,757	24,976	51,695	-	193,428	145,433	47,995
28 Team Travel	280,829	200,134	837,765	46,260	1,364,988	1,363,927	1,061
29 Sports Equipment, Uniforms and Supplies	102,827	56,603	316,467	2,113	478,010	473,002	5,008
30 Game Expenses	237,009	85,818	84,421	2,584	409,832	446,764	(36,932)
31 Fund Raising, Marketing and Promotion	42,103	23,213	48,952	60,232	174,500	188,900	(14,400)
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	13,065	10,000	-	66,912	89,977	90,958	(981)
34 Athletic Facilities Debt Service, Leases and Rental Fees	214,250	-	91,632	36,215	342,097	356,443	(14,346)
35 Direct Overhead and Administrative Expenses	5,854	2,483	6,783	282,502	297,622	388,297	(90,675)
35A Facilities Maintenance and Operations	6,670	5,965	1,370	10,429	24,434	-	24,434
36 Indirect Institutional Support	-	-	-	448,000	448,000	467,000	(19,000)
37 Medical Expenses and Insurance	-	130	-	408,674	408,804	381,261	27,543
38 Memberships and Dues	910	2,383	4,258	8,057	15,608	14,182	1,426
39 Student-Athlete Meals (Non-Travel)	41,875	18,918	3,005	43,475	107,273	97,139	10,134
40 Other Operating Expenses	59,355	41,612	45,599	836,691	983,257	421,167	562,090
41 Post-Season Football Expenses	-	-	-	-	-	-	-
Post-Season Football Expenses - Coaching	-	-	-	-	-	-	-
41A Compensation/Bonuses	-	-	-	-	-	-	-
41B NCAA Football Host Expense Settlements	-	-	-	-	-	-	-
42 NCAA Post-Season Non-Football Expenses	-	-	38,399	-	38,399	-	38,399
NCAA Post-Season Non-Football Expenses - Coaching	-	-	-	-	-	-	-
42A Compensation/Bonuses	-	-	1,489	-	1,489	-	1,489
42B NCAA Non-Football Host Expense Settlements	-	-	-	-	-	-	-
43 Enhanced Educational Benefits (Alston or other)	39,880	-	2,000	-	41,880	-	41,880
44 Institutional NIL Revenue Share	-	-	-	-	-	-	-
Total Operating Expenses	2,878,950	1,573,896	6,804,223	4,792,779	16,049,848	15,232,975	816,873
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	\$ (1,762,217)	\$ (1,080,584)	\$ (2,776,247)	\$ 5,866,456	\$ 247,408	\$ (10,101)	\$ 257,509

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

	<u>Total</u>	<u>Prior Year</u>	<u>Variance</u>
50 Excess Transfers to Institution	\$ -	\$ -	\$ -
51 Conference Realignment Expenses	-	-	\$ -
52 Total Athletics Related Debt	3,187,892	1,516,966	\$ 1,670,936
53 Total Institutional Debt	129,729,015	130,131,104	\$ (402,089)
54 Value of Athletics Dedicated Endowments*	2,532,549	1,199,041	\$ 1,333,508
55 Value of Institutional Endowments*	15,846,025	14,754,355	\$ 1,091,670
56 Total Athletics Related Capital Expenditures	185,425	133,021	\$ 52,404

* Per NCAA instructions, the value of institutional endowments does not contain any endowments held by the UW-Milwaukee Foundation, Inc. Whereas the value of athletics dedicated endowments does.

Note: The NCAA does not use category numbers 45 through 49 for purposes of the Statement of Revenues and Expenses.

**ATTACHMENT B: COMPARISONS OF MAJOR REVENUE AND EXPENSE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2025**

NCAA Agreed-Upon Procedures require the independent accountant to:

- a) Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following revenue account variance from the prior period amount required an explanation:

NCAA Category	2024-2025 Amount	Prior Year Amount	Variance	Explanation
#3 Student Fees	\$7,718,555	\$6,455,937	\$1,262,618 or 20%	In FY 2025, UW-Milwaukee had a change in accounting method regarding student fees. Prior to FY 2025, student fees were recorded as revenue when payment was received (cash basis). In FY2025, student fees were recorded as revenue when earned (accrual basis). Approximately \$800,000 of uncollected student fees from prior to FY2025 was recorded in FY2025 contributing to the increase when compared to the prior year.

Based upon the above-stated criteria, there were no revenue account variances from budget estimates which required an explanation.

- b) Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following expense account variance from the budgeted amount prior period amount required an explanation:

NCAA Category	2024-2025 Amount	Budgeted Amount	Variance	Explanation
#22 Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$3,121,285	\$2,785,004	\$336,281 or 12%	In the current year, UW-Milwaukee had approximately \$66,000 of coaching salaries and bonuses paid for by the Foundation, which are not included in the budgeted number but are included in the SRE amount. Additionally, they had other coaching contract increases and bonuses that were not budgeted.

Based upon the above-stated criteria, there were no expense account variances from the prior period amount which required an explanation.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(Unaudited)**

Note 1: Summary of Significant Accounting Policies

Basis of presentation

The accompanying *Statement of Revenues and Expenses* (SRE) for the fiscal year ended June 30, 2025, has been prepared on the accrual basis of accounting and in accordance with the National Collegiate Athletic Association (NCAA) Agreed-Upon Procedures guidelines. The SRE includes those intercollegiate athletics revenues and expenses made on behalf of the university's athletic programs by affiliated organizations. Because the SRE presents only a selected portion of the activities of the university, it is not intended to, and does not, present either the financial position, changes in financial position, or cash flows for the year ended. Revenues and expenses not directly identifiable to a specific sport are reported under the Non-Program Specific category.

Capital assets

Athletics acquires, approves, depreciates, and disposes assets in accordance with institutional policy as follows:

- Acquisition – Athletics acquires capital assets following the University's procurement process. The capitalization threshold for equipment is a purchase cost of \$5,000 or more and a useful life of one or more years. For fabricated equipment, the useful life must be more than two years. The use of vendors that have contracts with either the State of Wisconsin or the University of Wisconsin System can be used, and in some cases are mandatory contracts. If a contract does not exist, the simplified bid process is used for purchases between \$5,000 and \$49,999, and the request for bid process is required for all purchases over \$50,000.
- Approval – The deputy athletics director approves capital expenditures between \$5,000 and \$25,000. The athletics director approves all purchases that exceed \$25,000. For major capital projects, the athletics director works with the vice chancellor of finance and administrative affairs and the University Facilities Office to plan and obtain the required approvals.
- Depreciation – Depreciation is calculated on a straight-line basis over the estimated useful lives of the respective assets.
- Disposal – Disposal of capital assets must be done in accordance with *State of Wisconsin Department of Administration State Procurement Manual* chapters PRO-416, which provides disposal guidelines based on the type of asset.

Contributions

All contributions are available for unrestricted use unless specifically restricted by the donor. Amounts that are restricted by the donor are reported as deferred revenue until such time as the restriction expires (i.e., when a stipulated time restriction ends, or a purpose restriction is accomplished).

Athletic Student Aid

The SRE includes athletic financial assistance awards for students participating in athletic programs. Financial assistance awarded to athletic participants outside of the UW-Milwaukee Athletic Department are not reflected on the SRE.

Note 2: Reporting Entity

The UW-Milwaukee Athletics Department is responsible for intercollegiate sports programs of the University. The director of athletics is responsible for the day-to-day operation of the Athletics Department. The Athletics Department is ultimately governed by UW-Milwaukee’s chancellor through authority delegated by the Board of Regents of the University of Wisconsin System, which is a unit of the State of Wisconsin.

As of July 1, 2018, as part of the UW Colleges restructure initiative, UW-Milwaukee acquired the UW Colleges campuses located in Waukesha and Washington Counties. UW-Milwaukee closed the Washington County campus on June 30, 2024, and Waukesha County campus on June 30, 2025. While these branch campuses offered sports, they were considered club sports and were not part of the UW-Milwaukee Athletics Department.

The SRE includes all functions related to intercollegiate athletics at UW-Milwaukee as well as the accounts of the Athletics Department’s sole affiliated/outside organization, the UW-Milwaukee Foundation, Inc. Contributions are received by the Foundation on behalf of UW-Milwaukee Athletics. Contributions are recognized and recorded on the SRE in the period provided and used by UW-Milwaukee Athletics. Disbursements made from the Foundation on behalf of the Athletics Department to third parties or paid directly to UW-Milwaukee Athletics are recorded on the SRE in the period of disbursement. Contributions to be used in future reporting years are not included in the SRE.

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$945,538. The Foundation accounted for 98.6% of donations received by the UW-Milwaukee Athletics Departments during FY 2025.

Note 4: Total Athletics-Related Debt

The amount of “Total Athletics-Related Debt” on line 52 of the SRE (\$3,187,892) represents the outstanding bonds payable on the Klotsche Center, a facility used by the Athletics Department (generally without rental fees or chargebacks). In FY 2025, an additional bond for the Klotsche Center Arena was made for \$1,750,033.

The athletics-related debt is allocated to the Athletics Department at 18.3% of the total, as this was the amount determined to be directly related to the Klotsche Center. Payments, including principal and interest, made on the athletics-related debt during fiscal year 2025 and charged to the Athletics Department amounted to \$36,215.

A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/24	\$1,516,956
Bond Additions in FY 2025	1,750,033
Principal payments	<u>(79,097)</u>
Balance of athletics-related debt on 6/30/25	<u>\$3,187,892</u>

The scheduled payments of the general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2026	\$ 223,915	\$ 150,147	\$ 374,062
2027	276,887	142,443	419,330
2028	153,388	129,883	283,271
2029	303,452	122,112	425,564
2030	274,017	110,854	384,871
2031-2045	1,956,233	728,855	2,685,088
Total	\$ 3,187,892	\$ 1,384,294	\$ 4,572,186

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$185,425) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2025 Agreed-Upon Procedures Guidelines).

ATTACHMENT C

NCAA Division I 2024 - 2025 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Milwaukee

Date of Report: 04/21/2026

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2021-22, 2022 -23, 2023-24 and 2024-25 academic years. Institutions are encouraged to forward this report to appropriate institutional personnel on campus.

[Note: All information contained in this report is for four academic years. Some squads may still have small sample sizes within certain sport groups. In accordance with the Family Educational Rights and Privacy Act's (FERPA's) interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report for cells made up of three or fewer students without student consent.]

Sport	APR			Eligibility/Graduation		Retention	
	Multiyear Rate (N)	Multiyear Rate Upper Confidence Boundary	2024 - 2025 (N)	Multiyear Rate	2024 - 2025	Multiyear Rate	2024 - 2025
Baseball	993 (116)	N/A	981 (30)	996	983	989	979
Men's Basketball	1,000 (53)	N/A	1,000 (13)	981	1,000	1,000	1,000
Men's Cross Country	995 (51)	N/A	1,000 (13)	1,000	1,000	988	1,000
Men's Soccer	964 (93)	N/A	1,000 (24)	988	1,000	936	1,000
Men's Swimming	986 (114)	N/A	990 (26)	977	981	995	1,000
Men's Track	976 (168)	N/A	987 (43)	973	988	980	986
Women's Basketball	995 (60)	N/A	1,000 (15)	992	1,000	989	1,000
Women's Cross Country	1,000 (52)	N/A	1,000 (11)	1,000	1,000	1,000	1,000
Women's Soccer	990 (140)	N/A	976 (36)	996	1,000	983	952
Women's Swimming	992 (138)	N/A	1,000 (34)	981	1,000	1,000	1,000
Women's Tennis	992 (32)	N/A	1,000 (8)	1,000	1,000	982	1,000

NCAA Division I 2024 - 2025 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Milwaukee

Date of Report: 04/21/2026

Sport	APR			Eligibility/Graduation		Retention	
	Multiyear Rate (N)	Multiyear Rate Upper Confidence Boundary	2024 - 2025 (N)	Multiyear Rate	2024 - 2025	Multiyear Rate	2024 - 2025
Women's Track	989 (179)	N/A	981 (43)	986	965	994	1,000
Women's Volleyball	1,000 (52)	N/A	1,000 (12)	1,000	1,000	1,000	1,000

* Denotes data representing three or fewer student-athletes. In accordance with FERPA's interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report in cells made up of three or fewer students without student consent.

N/A = No APR or not applicable.

N = Number of student-athletes represented.

¹ Denotes APR that does not subject the team to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

² Denotes APR that does not subject the team to ineligibility for postseason competition due to the team's demonstrated academic improvement.

³ Denotes APR that does not subject the team to ineligibility for postseason competition due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to ineligibility for postseason competition. Squad-size adjustment does not apply to teams with four years of APR data and a multiyear cohort of 30 or more student-athletes.

⁴ Denotes APR that does not subject the team to penalties due to the team's demonstrated academic improvement.

⁵ Denotes APR that does not subject the team to penalties due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to penalties. The squad-size adjustment does not apply to teams with four years of APR data and a multiyear cohort of 30 or more student-athletes.

⁶ Denotes APR based on a one year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁷ Denotes APR based on a two year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁸ Denotes that team is not subject to ineligibility for postseason competition and/or penalties based on institutional resources.

⁹ Denotes APR that requires an APP Improvement Plan be created for this sport.

ATTACHMENT D

Graduation Success Rate Report

2015 - 2018 Cohorts: University of Wisconsin-Milwaukee

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	88	Basketball	100	65
Basketball	79	13	Beach Volleyball	-	-
CC/Track	91	83	Bowling	-	-
Fencing	-	-	CC/Track	93	88
Football	-	-	Crew/Rowing	-	-
Golf	-	-	Fencing	-	-
Gymnastics	-	-	Field Hockey	-	-
Ice Hockey	-	-	Golf	-	-
Lacrosse	-	-	Gymnastics	-	-
Mixed Rifle	-	-	W. Ice Hockey	-	-
Skiing	-	-	Lacrosse	-	-
Soccer	83	66	Skiing	-	-
Swimming	76	72	Soccer	88	55
Tennis	-	-	Softball	-	-
Volleyball	-	-	Swimming	93	90
Water Polo	-	-	Tennis	100	56
Wrestling	-	-	Volleyball	92	77
Men's Non-NCAA Sponsor. Sports	-	-	Water Polo	-	-
			Women's Non-NCAA Sponsor. Sports	-	-

ATTACHMENT E

2024-2025 (2015-18 Cohort) Graduation Success Rate (GSR)

	Cleveland State	Detroit	Green Bay*	IU Indy	Northern Kentucky	Oakland	PFW	RMU	Wright State	YSU	UW-MKE	UWM Rank	Horizon League Ave	DI Average
Baseball	N/A	N/A	N/A	N/A	95	95	79	N/A	87	90	100	1/6	91	90
Men's Basketball	100	73	100	100	100	86	100	100	89	92	79	10/11	93	85
Men's CC/Track	N/A	82	83	94	86	82	89	N/A	100	73	91	3/9	87	84
Men's Soccer	85	95	93	100	92	71	92	100	74	N/A	83	8/10	88	89
Men's Swimming	89	N/A	83	81	N/A	83	N/A	N/A	N/A	100	76	6/6	85	92
Women's Basketball	93	88	100	100	100	93	73	100	100	85	100	T1/11	94	92
Women's CC/Track	80	100	91	100	95	96	73	100	90	83	93	6/11	91	92
Women's Soccer	100	100	94	100	100	91	100	100	97	88	88	T11/11	96	96
Women's Swimming	96	N/A	89	100	N/A	96	N/A	N/A	N/A	95	93	5/6	94	97
Women's Tennis	86	N/A	N/A	100	100	100	N/A	N/A	N/A	88	100	T1/6	95	96
Volleyball	89	N/A	100	100	93	100	100	92	100	80	92	T7/10	95	95
Overall GSR	93	91	93	96	96	91	89	91	91	83	90	9/11	91.2	90
Single Year GSR											93.2		91.9	91.4
Overall Fed Rate	65	66	67	78	72	71	58	63	63	67	74	2/11	68	68
Student Body Fed Rate	50	69	42	56	51	57	35	65	44	50	50	T6/11	52	70
Single Yr Fed Rate	61	62	60	69	76	66	37	68	57	64	82	1/11	64	65
Single Yr Student Body	51	67	54	57	54	58	36	66	42	50	52	6/11	53	70

*Cross Country Only

NR-Nor Reported

The GSR Report does not provide the single year GSR data for other institutions. The single year GSR data was gathered from the NCAA IPP Application.

All GSR Reports for all NCAA institutions can be accessed online at: <https://web3.ncaa.org/aprsearch/gsrsearch>

2023-2024 Academic Progress Rate Scores (APR)

	Cleveland		Green						Youngstown		Northern	UWM	DI	Horizon League
	State	Detroit	Bay	Oakland	IU Indy	PFW	RMU	Wright State	State	Kentucky	UW-MKE	Rank	Average	Ave
Baseball	NA	NA	NA	967	NA	N/A	NA	998	995	989	995	T2/5	987	989
Men's Basketball	955	929	939	952	972	979	971	960	978	978	967	6/11	969	962
Men's Cross Country	N/A	1000	961	993	992	995	978	1000	988	1000	995	T4/10	982	990
Men's Soccer	988	966	975	964	986	953	983	975	N/A	973	955	9/10	985	972
Men's Swimming	986	N/A	1000	967	975	N/A	N/A	N/A	985	N/A	985	T3/6	985	983
Men's Track	N/A	977	N/A	949	988	964	N/A	1000	970	1000	979	4/8	970	978
Women's Basketball	977	933	995	995	974	990	990	986	985	995	991	4/11	982	983
Women's Cross Country	1000	1000	988	995	995	967	977	975	996	1000	991	7/11	989	989
Women's Soccer	989	992	970	974	1000	992	1000	991	989	1000	996	4/11	989	990
Women's Swimming	991	N/A	990	989	989	N/A	N/A	N/A	995	N/A	989	T4/6	992	991
Women's Tennis	1000	N/A	N/A	1000	1000	N/A	N/A	N/A	1000	1000	992	6/6	992	999
Women's Track	986	989	N/A	977	997	974	988	975	987	1000	992	3/10	984	987
Volleyball	995	N/A	969	1000	989	989	1000	1000	1000	1000	1000	T1/10	990	994

ATTACHMENT F



Ms. Jessica Kumke
Milwaukee Athletics
P.O. Box 413
The Pavilion – Room 150
Milwaukee, WI 53201

Dear Jessica:

I have attached a copy of Milwaukee's 2015-16 Horizon League Compliance Review. I apologize for the delay in finalizing the written report after the on-campus visit. As you will see in the pages that follow, there are several strengths in the compliance department but the biggest strength of Milwaukee's in the area of compliance is the institutional personnel's commitment to adhering to NCAA rules. This university-wide commitment to compliance is reflected in many areas, including the collaboration and long-standing cooperation between non-athletic departments, such as Admissions, Financial Aid, University Registrar, and the Athletic Department. In addition, athletic administrators and coaches have a good understanding of the importance of rules compliance and appear committed to staying within the NCAA rules.

You will note that I have indicated a number of suggestions for improvement throughout this report. I want to remind you that all suggestions are voluntary, but are recommended actions that I believe would help improve your compliance department. The area of most importance to address in the short run is supplying the athletics department a secondary contact in the Registrar and Financial aid offices, as all athletic liaisons have lengthy tenures and need to begin training replacements. These tenured professionals are of great assistance and have vast institutional/NCAA knowledge, but the institution will be open to risk should these individuals depart without training a replacement. In addition, a few suggestions for improvement, among others you will read, that are included in the report: 1) Enhance the use of technology in the compliance program to ease the burden on coaches, the Assistant AD for Compliance, and the Compliance Coordinator; 2) Include someone outside of athletics involved in the eligibility certification; and 3) Implement a formal process for tracking facility rentals.

Please feel free to contact me with any questions or concerns you may have. I also want to thank you and your entire staff for your hospitality during the review. Everyone was well prepared, and Jessica did a great job ensuring that I had everything I needed for the review. Again, I am sorry for the delayed sending of this written report.

Sincerely,

A handwritten signature in black ink, appearing to read "Kyle Fairchild".

Kyle Fairchild
Assistant Commissioner for Governance and Compliance

Cc: Amanda Braun, Athletics Director

2015 Horizon League Compliance Review
December 2-3, 2015
University of Wisconsin Milwaukee

A. Governance and Institutional Control

Current Strengths:

1. The Director of Athletics reports directly to the Vice Chancellor for Student Affairs with a dotted line to the Chancellor. The Director of Athletics is a member of the Chancellor's Cabinet. Both reporting lines meet and communicate regularly (i.e. at least monthly on a formal basis) with the Director of Athletics and are kept apprised of all important matters regarding NCAA rules compliance.
2. The Chancellor and Vice Chancellor are notified of all issues that arise in the area of NCAA rules compliance in a timely manner and are involved in all major personnel decisions, including the hiring and firing of high profile coaches.
3. The Faculty Athletic Representative communicates consistently (i.e. two formal meetings per year as well as prior to all in-person League meetings) with the Chancellor. The Director of Athletics meets with the Faculty Athletics Representative one time per month.
4. There is an established Athletic Board that meets one time per month to discuss athletic issues, of which the FAR is a member to provide the outside of athletics perspective on issues.
5. There are established procedures for the reporting and investigation of alleged rules violations. The Assistant AD for Compliance leads the paperwork and follow-up for alleged rules violations. The Chancellor is kept apprised of violations.
6. Job descriptions and coaches' contracts reference compliance with NCAA rules and address consequences of the institution or NCAA discovering a major violation including unethical conduct.
7. The Chancellor is kept apprised of and signs off on NCAA graduation metrics such as APR, GSR and academic success after discussing with the Director of Athletics at a high level.
8. A missed class policy specific to athletes is in place that is signed by the FAR. In addition, early registration for athletics minimizes missed class time for athletic reasons.

9. The Vice Chancellor for Student Affairs handles athletics budgeting oversight. The Director of Athletics reports to the Faculty Senate each semester on key issues.
10. The athletic department receives outstanding support from the financial aid office admissions office, and university registrar. The liaisons in each of these offices have established excellent working relationships with the Assistant AD for Compliance. The liaisons and athletics department staff members have lengthy tenures at the university; therefore, everyone is comfortable with and adheres to the compliance processes.
11. The athletic department is audited on an annual basis by a group of outside auditors.
12. The FAR is involved at beginning of the year athletics meetings, also meets with athletics monthly. The FAR is also involved on the institution's athletics board.

Suggestion for Improvement:

1. The Assistant AD for Compliance has a dotted line report to the Chancellor, however does not currently meet with or communicate key or confidential institutional compliance issues on a normal basis. Implementing a more uniform or consistent communication line or meeting structure would provide the institution further protection from an NCAA institutional control violation.
2. The NCAA is requiring more monitoring in compliance than ever before. Milwaukee has tenured, long-standing distinct individuals in campus departments such as the registrar and financial aid that deal with student-athlete eligibility and scholarships. A backup individual liaison to athletics in each of these departments is necessary in order to insulate athletics from risk in the event of an immediate departure or extended time period to train a new liaison.

B. Eligibility Certification

Current Strengths:

1. Student-athletes have an enrollment limit placed on their account the Friday before classes start each semester to ensure that student-athletes cannot drop below full-time status of 12 hours. A weekly full-time credit report is run through the Registrar's office.
2. The Registrar has access to Compliance Assistant software, rolls over the eligibility data in the software each year, and enters student-athlete data for

eligibility based on the student-athlete list provided by the Assistant AD for Compliance.

3. Transfer student-athlete eligibility is handled by a specific transfer credit team. This allows for determinations on what credits are transferrable to be determined by experts instead of solely someone in athletics.
4. The Registrar is the final reviewer of both APR and GSR data after the Assistant AD for Compliance inputs data, which demonstrates institutional control.
5. The Registrar liaisons attend the NCAA Compliance Rules Seminars and supplement current NCAA rules education through educational sessions with the Assistant AD for Compliance.
6. The Admissions and Registrar offices do not receive undue pressure from any athletics department staff members or coaches regarding the admissions status of prospective student-athletes or eligibility status of current student-athletes since all communication comes through the Assistant AD for Compliance.
7. The Admissions and Registrar liaison have athletics responsibilities listed in their job descriptions.
8. The Admissions office follows the standard process for all special admissions, not just athletes, which includes admission into the University Opportunity Center.

Suggestions for Improvement:

1. The list of student-athletes is sent to the Registrar from the Assistant AD for Compliance without the Registrar being able to check in the institutional system whether or not a student is in fact a student-athlete. If the institutional system had a group indicator for student-athletes to cross check the athletics department list, it would ensure that no student-athletes are missed in full-time credit checks or eligibility certification.
2. Only three individuals, two from the Registrar and the Assistant AD for Compliance, are involved in eligibility certification each semester (i.e. credits hour requirements, percentage towards degree and GPA). Student-athletes' on-campus advisor is involved in certification by completing specific student-athlete degree audits that then are provided to Registrar and athletics. It would be prudent to have an additional person outside of athletics who is familiar with requirements from specific colleges on the eligibility committee. With the FAR not currently involved in eligibility certification, a suggested solution would be to make the FAR this "person outside of athletics."

3. It would be beneficial for the Admissions liaisons to athletics to attend the NCAA Compliance Rules Seminars. It is important for them to supplement their current NCAA rules education and attendance offers a good learning opportunity.
4. The Admissions office should flag all student-athletes once they are admitted so that the Assistant AD for Compliance does not have to continually ask about student-athlete's admission status. If they are flagged, a report could potentially be provided on a normal timeline from admissions to ease the burden on tracking student-athlete admission.

C. Academic Support

Current Strengths:

1. In addition to an assigned primary on-campus advisor, the athletic academic advisors are a secondary advisor to all student-athletes throughout their career at the university. Academic advisors have a manageable work load based on student count.
2. Student-athletes have good access to tutors through tutoring services. All student-athletes have an opportunity to meet with a tutor. Academic advisors, tutors and student instructors are trained and educated on academic fraud as well as NCAA rules by the Assistant AD for Compliance in collaboration with the academic center prior to involvement with student-athletes.
3. Freshman and transfers having to be involved in a study table is a normal protocol in DI, but a good practice that the institution follows, nonetheless. For study tables, the GPA threshold is set per team after consultation with the academic center. Men's and women's basketball having objective based study table goals is a strength of the academic support system, with student-athletes not able to practice if not meeting objectives. Class checks are done for those student-athletes where poor attendance is suspected.
4. With three full-time employees in academics, the athletics department has adequate resources to support student-athletes, including at-risk students. The Accessibility Resource Center is a great resource to assist at-risk student-athletes. The institution has a procedure in place to go through procedures to test student-athletes for learning disabilities. These at-risk student-athletes are tracked with more frequency, and many are tracked in smaller groups by coaching staffs.

Suggestion for Improvement:

1. In addition to the advisors attendance to N4A that already takes place, it would be valuable for the institution to provide the resources for the academic advisor team to attend Regional Rules, especially if it is within driving distance as it takes place in Indianapolis every other year.

D. Financial Aid Monitoring

Current Strengths:

1. The Assistant AD for Compliance and the Director of Financial Aid communicate regularly regarding the aid received by student-athletes, and inform each other of any outside aid a student-athlete receives. Outside aid is not inputted into the system until it is approved on an athletics form and sent to financial aid.
2. The Director of Financial Aid has athletics listed in her job description and is the one primary contact with athletics. The director attends the NCAA Regional Rules Seminar.
3. The Director of Financial Aid is the final sign off for institution squad lists aside from getting coaches to sign prior to filing.
4. The Compliance office and the Financial Aid office have a procedure in place for indicating non-renewal, renewal and reduction. There is a form for change of status that the student-athlete signs indicating understanding of the change. The institution also has a written policy and procedure in place for hearings related to cancellation/non-renewal of financial aid.
5. All student-athletes are part of an NCAA group in the financial aid system, which is the same group used for the Registrar. Not just students on aid are in this group, but all student-athletes with a roster spot. This ensures that the financial aid department system cannot award excess or impermissible aid to student-athletes.
6. The Financial Aid department includes an appeals process policy in the student-athlete handbook.
7. The Director of Financial Aid has attended the NCAA Compliance Rules Seminars in the past. She is educated about NCAA rules and through the seminar has developed a network of other financial aid personnel to contact if he has questions or wants to discuss a topic.

Suggestion for Improvement:

1. The athletics department sends the financial aid appeal letters to the coach, student-athlete, financial aid office, Financial Aid Director and sport administrator. By NCAA rule, notification of the opportunity for an appeal letter must be sent by the institution's regular financial aid authority.

2. Even though financial aid data is confirmed by the Director of Financial Aid, include a checks and balance between the Director of Financial Aid and athletics for the inputting (or after the data has been input) of athletics financial aid into the NCAA Compliance Assistant Software and into the UW system. This check and balance should go both ways; Director of Financial Aid to athletics, and athletics to Director of Financial Aid.
3. Begin to train a secondary financial aid contact with athletics in the event that the primary contact is unavailable or is no longer with the institution, as the primary contact is the sole knowledgeable person about athletics in the financial aid office.

E. Recruitment Monitoring

Current Strengths:

1. Official visit monitoring is very good. Prior to a visit, a preliminary evaluation of transcripts are completed as a best practice. Coaches are required to submit paperwork to the Compliance Coordinator prior to the visit and only receive approval from compliance upon receipt of a signed copy of such paperwork. Student hosts are given written education about the do's and don'ts of hosting, understand that they have to fill out forms to return to coaches and are required to document expenses.
2. Coaches are required to submit recruiting logs in paper form to the compliance office on a monthly basis. All coaches interviewed appeared to have a good system for ensuring the initial permissible call is logged and evaluation days are tracked.
3. For some sports, complimentary tickets for athletes and coaches are handled electronically and each ticket must list name and relationship to ensure tickets are not going to the incorrect individuals (i.e. so tickets are not going to Individuals Associated with Prospects).
4. An academic workup is completed by compliance/academics for each prospect that visits the university. This workup is given to the coach prior to the visit, as well as the prospective student when on campus.
5. Sports with certified events or event restrictions are handled through coaches with education coming from the Assistant AD for Compliance on this topic each year.
6. Coaching staffs had one individual that handled recruiting travel, counting evaluations, and playing/practice season logs, which leads to consistency in travel and evaluation.

Suggestions for Improvement:

1. In order to ease the tracking down of forms and paperwork for the compliance office, instituting some sort of online system for submitting recruiting logs would be beneficial. This would also allow coaches to input data on a timely basis instead of on monthly paperwork, which might ensure better quality of records. This could come through the university's online system or recruiting software.
2. Move to an electronic system for all sports complimentary tickets. Some teams indicated that they are using paper forms with just the name listed, which opens the institution up to providing complimentary tickets to impermissible persons.

F. Playing and Practice Season and Outside Competition

Current Strengths:

1. Coaches complete playing and practice season declarations in a timely manner and submit them to the compliance office for approval. Also, weekly playing and practice logs are submitted to compliance on a monthly basis and student-athletes sign off on the forms.
2. All student-athletes interviewed indicated that their coaches stayed within the permissible number of practice hours. In addition, those sports with in/out of season work understood the breakdown prior to the season.
3. Coaches submit playing and practice declaration, schedules and promotional materials to the compliance office for approval.

Suggestion for Improvements:

1. Add a check/balance to have each sport randomly select student-athletes sign off on playing and practice season forms instead of one or two student-athletes or captains.

G. Rules Education

Current Strengths:

1. There are monthly rules education meetings that all coaches are required to attend. Staff members are educated at department staff meetings. Materials are sent via email as a follow up if an individual misses a meeting.
2. The compliance staff does a nice job of using technology for rules education for coaches, students, and staff.
3. The institution provides NCAA rules education to all new employees. Additional information is given regarding their specific area of employment.

H. Amateurism, Extra Benefits, Boosters and Agents

Current Strengths:

1. Boosters are well educated about extra benefits. Educational materials are provided on institution's website, as well as "do/don't" information is distributed to all boosters once a year.
2. The Assistant AD for Compliance meets with each team at the beginning of each sport season to review NCAA legislation, extra benefits and encourage asking questions when they are unsure about rules related to extra benefits and boosters.
3. Senior student-athletes (or those seeking professional career prior to graduation) are well educated about permissible and non-permissible activities related to agents. Student-athletes who were interviewed said that they don't have much agent interaction, but also that their coaches had talked to them about agents and that they informed their coaches when they received correspondence.
4. Student-athletes do not often receive per diem cash, as teams eat meals using institutional credit cards. But, if student-athletes do receive per diem, they are required to sign for all money received during travel.
5. The Assistant AD for Compliance monitors the amateurism status of all incoming and current student-athletes.
6. The Assistant AD for Compliance has the ability to review and approve all institutional credit card expenditures.
7. All memorabilia, appearance and donation requests go through the compliance office to ensure that each entity receiving a donation is acceptable per NCAA rules. All requests are documented on the institutional form.

Suggestion for Improvements:

1. All outside groups that wish to use to the athletic facilities are required to go through the facilities staff. But, the process seemed somewhat informal. In order to ensure that groups consisting of prospects do not get free or reduced rental of facilities, it would be prudent to formalize the rental approval process within the department even though there is verbal process that is followed for facility approval for outside groups to use the one facility that athletics controls for rental (soccer field).
2. In the future, it would be beneficial for the Assistant AD for Compliance to meet with the boosters at an event to give an in-person presentation on rules education.

3. The equipment management is loosely managed at the institution. Since coaches order equipment, the one point person in athletics should be copied on all orders placed by anyone outside of the administrator that handles equipment.

I. Camps and Clinics

Current Strengths:

1. The compliance office has a detailed policy and procedure, including required forms that must be filled out and returned before and after the camp or clinic, relating to institutional camps and clinics.
2. The compliance office requires institutional staff members, high school coaches and student-athletes to submit an employment form to the Assistant AD for Compliance to review and ensure proper payments.
3. The business manager administers camp funds for all institutional camps. The business manager also pays all employees of the camps only after receiving a camp employment form for each employee.

Suggestion for Improvements:

1. During the review, privatizing camps was mentioned on numerous occasions. The compliance office should be aware of any private camps, or desire to privatize camps, to ensure that the camps are still meeting NCAA institutional camp legislation and sports that do not have the ability to host outside, non-institutional camps are not doing so.
2. The business manager should review and audit the books of all privatized coaches camps, as all camps run by an institution's coach are considered to be institutional camps.

J. Student-Athlete Employment

Current Strengths:

1. Prior to the student-athlete's employment, the employment arrangement must be approved in writing by the Assistant AD for Compliance and each student-athlete signs an employment form.
2. There is appropriate monitoring of non-athletic employment. All student-athletes with jobs are required to have their employer complete paperwork detailing payment and other employment information.

K. Student-Athlete Welfare

Current Strengths:

1. The institution has a way to anonymously report NCAA violations so that student-athletes or administrators do not have to be involved in the reporting if they do not want their name attached to the violation.
2. Men's/women's basketball and SAAC student-athletes take part in media training.
3. All student-athletes interviewed believed that there was someone in the athletics department that they could go to in the event of a major problem/issue related to their team, themselves or the department.
4. The institution partners with the health center for all eating disorder issues in the event that an intervention is necessary.

Suggestion for Improvements:

1. Implement a protocol where all supplements taken or used by student-athletes get approved by sports medicine/athletic training.
2. The institution training staff allows weigh-ins. Weigh-ins are on a more frequent basis for men's teams and only at the beginning and end of each year for women's teams. With the heightened sensitivity surrounding this area of mental illness, the institution needs to monitor this area to ensure that this is going to continue being the proper protocol.

The Milwaukee compliance department has numerous strengths that have been highlighted in this report. The review emphasized the university and athletic department's commitment to compliance. The report also emphasizes the compliance office's relationship and collaboration with other departments on campus. The compliance office has appropriate and effective monitoring procedures and policies in place. We have made some suggestions, mostly minor tweaks, for improvement but overall were pleased with the outcome of the review, as the Assistant AD for Compliance does a nice job managing the athletics compliance program.

ATTACHMENT G



NCAA Oversight Certification Letter

May 8, 2026

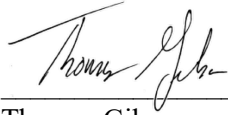
Amy B. Bogost, Board of Regents President
Chris Patton, Acting Executive-in-Charge, Universities of Wisconsin
Van Hise Hall
1220 Linden Drive
Madison, WI 53706

Dear President Bogost and Mr. Patton:

In connection with your oversight of UW-Milwaukee's intercollegiate athletics program, we confirm, to the best of our knowledge and belief, the following:

1. We have self-reported any known or suspected violations of NCAA rules and regulations. Reported NCAA violations are listed in the Annual Report submitted on or around 5/8/2026.
2. There are no known or suspected illegal acts or non-compliance with federal, state, or local law by individuals employed by the institution, or individuals who serve as an agent of the institution.
3. There are no investigations/monitoring reviews currently underway by the NCAA, law enforcement officials, or others.
4. We have no knowledge of any allegations of fraud or suspected fraud affecting intercollegiate athletics received in communications from employees, former employees, or others.
5. We have processes in place to ensure background checks are performed on all coaches, assistant coaches, contractors, volunteers, student employees, and other individuals serving as an agent of the institution related to intercollegiate athletics. These processes apply to those involved with offering camps and clinics, and others who participate in activities involving children. Adverse outcomes of background checks are evaluated pursuant to UWM's Criminal Background Check Policy, last updated on February 13, 2013, which is consistent with the Board of Regents Policy 20-19 University of Wisconsin System Criminal Background Check Policy.
6. We understand our fiduciary responsibilities to act in the best interest of the institution even if it conflicts with the immediate interests of the athletic department.
7. The athletic department has not intervened when a student-athlete is being disciplined under regular student conduct rules.

Yours truly,



Thomas Gibson
Chancellor



Amanda Braun
Athletic Director



Cathy Rossi
Deputy Athletic Director



Peter Baran
Associate Athletic Director-Compliance

I. Board of Regents

Thursday, June 4, 2026

Item 13.

APPROVAL OF 2027 REGULAR MEETING SCHEDULE

REQUESTED ACTION

Resolution 13. That, upon the recommendation of the President of the Board of Regents, the Board approves the attached regular meeting schedule for calendar year 2027.

SUMMARY

In accordance with the *Bylaws of the Board of Regents*, the schedule of regular meetings for the ensuing year shall be approved at the Board's annual meeting, which shall be held in June unless otherwise determined by the Board.

ATTACHMENT

- A) Proposed 2027 Board of Regents Meeting Schedule

2026 REGULAR MEETING SCHEDULE (Approved 06-05-2025)

- June 4-5, 2026 – Hosted by UW-Milwaukee
- July 16, 2026 – Videoconference
- August 20-21, 2026 – In Madison
- September 17, 2026 – Videoconference
- October 8-9, 2026 – Hosted by UW-Superior
- December 10-11, 2026 – Hosted by UW Oshkosh

2027 REGULAR MEETING SCHEDULE (Proposed)

- January 14, 2027 – Videoconference
- February 4-5, 2027 – Hosted by UW-Madison
- March 4, 2027 – Videoconference
- April 15-16, 2027 – Hosted by UW-Stout
- June 3-4, 2027 – Hosted by UW-Milwaukee
- July 8, 2027 – Videoconference
- August 19, 2027 – Videoconference
- September 16, 2027 – Videoconference
- October 7-8, 2027 – Hosted by UW-Stevens Point
- December 9, 2027 – Videoconference

I. Board of Regents

Thursday, June 4, 2026

Item 14.

ANNUAL ELECTION OF OFFICERS OF THE BOARD OF REGENTS

REQUESTED ACTION

Election of officers of the Board of Regents.

SUMMARY

In accordance with *Article III, Section 1.* of the [Bylaws of the Board of Regents](#), the officers of the Board shall consist of a president, a vice president, a secretary, and such assistant secretaries as the Board from time to time shall determine, and a trust officer and such assistant trust officers as the Board from time to time shall determine.

In accordance with *Article III, Section 7.*, the officers of the Board shall be elected by ballot at the annual meeting, and shall hold their respective offices for one (1) year and until their successors shall be elected. Their terms of office shall begin immediately after the annual meeting at which they are elected. If there is only one (1) nominee for each office, the election shall be by voice vote.

Article III, Section 2., and *Article III, Section 3.*, detail the duties of the President and Vice President of the Board, respectively.

Article III, Section 5., and *Article III, Section 6.*, detail the duties of the Secretary and Assistant Secretaries, and Trust Officer and Assistant Trust Officers, respectively.

Incumbents for the offices of secretary/assistant secretaries and trust officer/assistant trust officer include:

- Megan Wasley, Corporate Secretary of the Board;
- Christen Bock, Assistant Secretary;
- Steven Wright, Assistant Secretary;
- Julie Gordon, Trust Officer; and
- Charles Saunders, Assistant Trust Officer

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

II. Board of Regents

Friday, June 5, 2026

8:45 a.m.

Wisconsin Room, 2nd Floor
UW-Milwaukee Student Union
2200 E. Kenwood Boulevard
Milwaukee, Wisconsin
& via Zoom Videoconference

1. Calling of the Roll
2. Closed Session
Move into closed session to:
 - A. Consider strategies for crime prevention and detection, as permitted by s. 19.85(1)(d), Wis. Stats.;
 - B. Consider a student request for review of a UW-Madison disciplinary decision, as permitted by s. 19.85(1)(a), (f), and (g), Wis. Stats.; and
 - C. Consider a chancellor emeritus status designation, as permitted by s. 19.85(1)(c) and (f), Wis. Stats.
3. Adjourn

The Board may reconvene in open session regarding matters taken up in the closed session, including voting, where applicable.