

Communications Report of the Faculty Senate meeting on 2022-January-20

Written by Communications Officer Dr. Dirk Grupe

1. **Meeting start:** 15:46/3:46 PM

President Long thanked all senators for being here today on the already second day of weather related closure of the University.

2. **Approval of the Minutes** of the December 02, 2021 meeting: Senator Sharp made a motion to approve the minutes as is, which was seconded by Senator Jenab. The minutes were approved.

3. Announcements (01:40):

- As pointed out by several senators, there are a number of concerning legislation or house bills which are related to critical race theory and how we would be able to implement this in K-12 education and higher education as well. For example it would some departments like Sociology not be able to do their jobs. The recommendation from some senators is to act as citizens and not as employees of a university and contact your senator and representative. President Long mentioned that he is directly affected by these bills, because he has an NSF grant and part of this grant is a seminar where race theory is discussed. Senator Hare asked it it would make sense if we as senate would formulate a statement against these bills. Regent Adams remarked that his we discussed at the most recent regional AAUP meeting. During that meeting a professor from WKU who is also a state representative said that it will be better to contact legislators as citizen than as employee of a University. A resolution from units like senate would work against us. When you write to a legislator keep it short and stick to the point. It is a gag order and cancel culture. Senator Finch mentioned that she incorporated diversity into her syllabi to pursue anti-racist and anti-sexist ideas. She will be happy to share the language if anybody else would like to implement that into their syllabi.
- President Long had a conversation with Provost Norman regarding the resolution on suspending the faculty evaluations which the provost rejected. Faculty evaluations are in place from the administration's point of view. In the provost opinion the evaluations are not only important for merit pay raises, but also for general practice. President Long said that we have to keep this on the agenda and continue with the discussions.
- President Long reminded faculty of the attendance tracking which is crucial for the students financial aid. The Census will go live next week and must be submitted by Wednesday, January 26.
- A senator raised a question in the Chat, where the SACS-COC report is. President Long responded that as of now no faculty member has seen the report. It seems to be just embargoed by the administration. A lot of faculty are wondering about the

reasoning why this is kept from us. President Long said he will press the issue, but it is surprising given that from the administration's point of view it was apparently a very glowing report.

- President Long as senators to have a look at the Senate webpage. There seems to be some updates necessary. For example there are some duplication. We want to have an accurate representation who is on senate. Senator Grupe asked to contact him directly so he can communicate changes to Marketing.
- The Green Dot Bystander program has a new training coming up. The link is <https://www.moreheadstate.edu/greendot>.

4. **Presidents Report:** No report, Dr. Morgan was not present
5. **Provost Report:** (11:20) Provost Norman was unfortunately not able to come due to weather related concerns. He stated that he will listed to the recordings of the Senate discussions and bring these up in the next meeting.
6. **Special Item on Faculty Lines:** The Executive Council, decided to add a recurring item to the agenda regarding faculty lines. We are having concerns across the University about hiring practices which are inconsistent and showing patterns of first extending tenure track lines and then retracting them in the last minute into offen into instructor positions, or retracting at all. We will have a representative from each college talk about these issues so Senate will get a better picture of what's going on across campus. Regent Adams pointed out that this has been a concern for a while what has been repeatedly reported by Senator Lennex. We have seen a sharp decrease in the number of faculty lines over the years. However, President Morgan is reporting and increase in instructional spending. This, however, does not mean faculty lines. We are also already in year two of Senate asking for a complete list who faculty are, but we still do not have that.

Senator Finch reported on behalf of the Caudill College of Humanities. She said that she is speaking as a member of the Department of Art and Design, so she did not have a full overview of the college. Senator Finch was approached b to faculty members of her department. Adam Youngbloom, a long time VAP in her department passed away last Summer. This position was a VAP position for at least 5 years. When Adam Youngbloom passed, there was an immediate search to bring somebody in within a week. An instructor was brought in from Utah who relocated his family. He was offered a VAP position which seems to be now the permanent solution. Senator Finch was also contacted by another faculty member in her department, an adjunct who told her that one of his classes had been removed from the schedule without notifying him. Senator Finch then talked to the new faculty hire who was brought is as a VAP and then learned that his position had been transitioned to an instructor position. Instructor position however have to teach five instead of four courses per semester (15 instead of 12 hours). He was told that this is a lateral move and that he would be compensated in the same way. In miscommunication during the course build the additional course was not added to him. So the solution was to pull the course from the adjunct in the last minute, who had counted on this course. A couple of concerns from a departmental perspective: Again somebody is offered a VAP position and the it is "transitioned" into an instructor position, which in Senator Finch opinion is a downgrade. However, from the University's perspective they are meant to

be similar. She also said that if she were in the job market she would rather look for a VAP position than an instructor position. The person who is currently in the position was told that this is a "temporary fix". By speaking to her dean, Senator Finch was told that these are personal and individual reasons. Now her department has two units, the 3D studio and graphic design unit that only have adjuncts and instructors. The other concern is regarding the adjunct who relies on the income from the course that is not taken away from him. This was poorly communicated. It is difficult for Senator Finch to represent her colleagues when not even her associate dean and dean know the entire reasoning behind these decisions. Senator Finch brought up this example to see if there are other department who have experienced similar situations. Maybe these decision are made because they make the University look better in rankings or performance funding, but they certainly do not benefit our students and they are not beneficial to her colleagues either.

Senator Grupe mentioned that this is a systemic problem. He gave the example that two of his colleagues were hired as normal tenure-track assistant professors, but then the positions were turned into VAPs with a lower salary. They still came and fortunately years later the positions were reversed back into tenure-track assistant professor positions. Senator Grupe also agreed with Senator Finch regarding VAP vs instructor positions. As a postdoc you would rather look for a VAP and then move into a tenure-track assistant professorship, rather than going for an instructor position. Senator Finch also said that she does not want the two colleagues to leave the department because they are excellent colleagues, but in their position, she would look for another job.

Regent Adams remarked that we have even Assistant Professors who are in the tenure-track who decide to leave because of the management that they are seeing here. Regent Adams also agreed that moving from a VAP to an instructor position is not a lateral shift. She also gave an example where some faculty in agriculture was moved from a tenure line into instructor which was purely budgetary. There is also an increasing move to do confidentiality agreements with all sorts of searches. Regent Adams also point out that there is an escrow account for instructions. The problem is that the president raised the pay for adjuncts which is a good thing, but without raising the escrow accounts of the colleges. Now the colleges have the same escrow, but they have to pay out more money to teach the same amount of classes. Regent Adams suspected that this was the reasoning for the changes in Julia Finch's department, because in this way it would save the college money. This is similar to the president's promise of \$200k towards faculty pay raises, but then \$120k went to the department of Nursing alone.

Senator Finch also brought up that the person in the VAP position already did departmental committee work. This is not part of their job description, but if we do not have VAPs doing this we are down in numbers. The whole situation has caused many hurt feelings because nobody is communicating well.

Senator Kaufman mentioned that during one of the Meet MSU Nights last Fall she met one of the colleagues she met during her faculty orientation 4 years ago. Senator Kaufman said that she and this colleague together with another person were hired as VAPs with the understanding that these VAP positions would be converted into tenure-track positions within three years. While Senator Kaufman's VAP was converted into a tenure-track position, these two colleagues are still waiting and waiting and waiting. Plus they have

the largest workload in their department.

President Long also stated that many instructors are doing tremendous amount of service work that nobody is aware of. In his college (Education) it is somewhat expected that instructors do service work, which is not part of their contract. The problem then becomes that you take down the VAP positions into instructor positions. This increases the degradation of the academic mission of the University. We have many great instructors at our University, but many are doing work that is not part of their contract. President Long who had been a member of the Teamsters and a member of other Unions in different jobs, said that he found this extremely troublesome.

Senator Taylor mentioned that in her department they are at the point where basically everybody has to serve on the committees, because there are simply not enough faculty members to select from. In her department if you are tenured you are automatically on all committees that require tenured professors which is a massive extra work for everybody. President Long reminded senate that instructors by contract do not have to do service work and if we as faculty want to draw a line about it we need to do so, otherwise we will continue to degrade the process of tenure.

7. **Regent Report** (Dr. Adams, 33:00): The next Board of Regents meeting will be in person on February 24 in Mt. Sterling. Regent Adams then presented another infograph on athletic costs. She had been asked by several faculty and staff to follow up on this issue. This infograph is added to the end of this communications report and can also be found on the Faculty Senate Blackboard shell. Regent Adams said that it was necessary to follow up on this topic following the Staff Congress meeting on December 07. While Senate Communications Officer Dr. Grupe was given his senate report, CFO May Fister-Tucker put in the chat that athletics does pay for itself and contributes \$100k to the institution. As Regent Adams said, this is not true and this is deeply problematic. This devalues academic affairs and ignores the core mission of the University. Regent Adams asked if there is a reason why we have reduced faculty lines, this might contribute to it. Regent Adams pointed out the meaning of "gross" which is all income before any expenses like taxes etc. She brought up an example from "The Simpsons" where the kids figured out that their high school principle has to be a millionaire because he makes \$25000 per year and he is 40 years old.

The following point Regent Adams made was "contribute". This phrase applies to "Auxillary Services". However, Athletics is like at most places not treated as auxillary services. it is "Student Services". The reason why this is Student Services is because it runs increasing deficits. We pay millions and millions of dollars each year to cover the deficit Athletics makes. If Athletics were Auxillary Services, like food service for example, they would pay for themselves and contribute any surplus. The reason Athletics is Student Services because then the University can take education money from the general funds and move it to Athletics to cover their deficit. The next layer here is that there are different ways to compute athletics cost. Regent Adams presented a picture of MSU's 2020/21 budget which was approved by the Board of Regents. Listed in this table is every single revenue type. As Regent Adams pointed out, housing and tuition are not listed here in offsetting the costs that athletics generate each year. Regent Adams then presented the budget for food services as a comparison. It is not approved practice to count something like housing

or food services towards another item like Athletics. Last but not least Regent Adams made it clear that tuition revenue can not be counted for offsetting Athletics. If you do, then Athletes pay to play their sports, and not for their education. The bottom line is, that Academic Affairs supports the deficits created by Athletics. This goes against the mission statement of the University.

Regent Adams then presented a calculation that according to CFO Fister-Tucker that Athletics brings in $\$6.78 \times 10^6$. Then we divide by the number of students in the athletics program which is 347, which means that each students brings in \$19539. Regent Adams then presented the same calculation for the Biology/Chemistry department. The net cost of that department is $\$2.14 \times 10^6$ with 415 students. By going with the books we get a net contribution of $\$5.97 \times 10^6$. Regent Adams then looked at Kinesiology who study sports. Their contribution is $\$8.29 \times 10^6$. As Regent Adams pointed out, the calculations applied by the upper administration harm us all. We can not turn Athletics into a profitable program at MSU. As Regent Adams said, budgeting is setting priorities and what the budget tells us that the priority is on Athletics and not Academic Affairs given the declining number of faculty lines. It tells us what the institution values and what it does not.

Another point Regent Adams brought up was on the annual evaluations. It is a write up that follows the merit model of the upper administration. However, they do not follow their own policy because there is not money for merit pay raises. This only generates extra work for faculty and department chairs. It does not help retention or recruitment. Senator Brigham pointed out that in their department (business) annual evaluations are required for accreditation purposes. In their college it serves another function than merit pay raises.

8. **Staff Congress Report** (David Flora; 46:20): Staff Congress had their last meeting on January 11. It was run by vice Chair Tuerk. It was a rather short meeting. A few staff issues were discussed, but no motions were voted on.
9. **SGA Report** (Ethan Wells, 47:40): President Long asked SGA Representative Wells about his opinion regarding Athletics. How aware are students how much of their tuition money is allocated to Athletics. SGA Representative responded that students generally speaking are not aware of the University's funding. This is above SGA's level to acquire this information and their ability to inform the students about it. However, in SGA Representative Well's opinion Athletics is a part of the students' college experience.

SGA Representative Wells is hoping that this year will run less hectic than the previous one. SGA discussed the double-dipping resolution at length. SGA is writing a proposal for Reading Days which will be sent to the Academic Issues committee. SGA President Emily Wiley is planning to be at the next Senate meeting on February 03. President Long pointed out that there are issues with students where Senate can be allies with. We can work all together on common projects, which is not what the upper administration wants us to do.

Senator Taylor contributed with some more information about the Reading Days and why we do not have these any more. She said that years way back during Reading Days some students went downtown and got drunk and this was then sufficient excuse for the administration to abolish Reading Days. SGA Representative Wells responded that it is

really a shame that a small group of student can take out the well-being of the entire student body. This is why this issue will be a main priority SGA will work on this year. His hope is that we can get back Reading Days for students by the end of this semester.

10. **Executive Council Committee Reports:** (52:20): President Long brought up several items discussed in the Executive Council:

- The first item to discuss was the hiring of Dr. Shannon Harr as the new Director of the Office of Research and Sponsored Programs (ORSP). The Executive Council proposes that Dr Harr should come and speak to Senate especially explaining what his business plan for the unit is in order to make it a productive place.
- The other item brought up was how the Committee of Research and Creative Production will be affected by this change.

Senator Grupe remarked that the job search for the director position was very strange. It was posted for only one week and at first there was no applicant and finally the search committee had one - Dr. Shannon Harr. President Long said he is extending the invitation to Dr. Harr to come to Senate. The hope is that the Office will grow in a productive way. President Long also said that he has heard a lot of frustration from faculty dealing with the office. His hope is that the change in leadership will turn things around. Regent Adams was interested if there is a plan by the provost who would take over Dr Harr's old position in Assessment and was worried that Dr Harr might be having double duties right now. President Long said he has to refer to the provost, who might be able to answer that question during the next Senate meeting.

Senator Hare asked about the relation of the Committee of Research and Creative Production and the relation to the ORSP. Regent Adams answered that there is a lot of confusion simply how things are managed by the administration by moving staff people around and doing three different jobs and nobody knows whats going on. Senator Hare mentions that it is concerning and frustrating to see all this shuffling. He was in particular concerned that we are loosing faculty which leads to an increase in workload for the remaining faculty. But the administration instead of streamlining processes simply stays in this bizarre and complex state. Senator Brook said that she is the vice chair of the committee and she has absolutely no idea either and the committee has heard nothing about the changes. Regent Adams pointed out another shuffling at the University, that of Dr Caroline Atkins who is continue to run Diversity plus has been interim director of HR for more than a year now. She was to be in that position for four months. We continue to see hiring problems. Are we surprised the job offerings are given and then rescinded. It's insane!

11. **Executive Council Subcommittee Reports:**

- **Academic Issues:** (K. Jenab, 1:00:30): Since last November Academic Issues did not meet. In the upcoming meeting next week, Academic Issues will continue to discuss the 50% rule and double dipping and other issues discussed with SGA.
- **Evaluations:** (L. Lennex, 1:01:20): Senator Lennex said that her committee can not bring forward a resolution regarding FEPs for second reading because since they December meeting they got several suggestions for revisions. Senator Lennex will discuss these revisions in the upcoming meeting next week and will present the new

resolution at our next Senate meeting on February 03. Senator Lennex asked that anybody had additional friendly amendments to send them to her by next Wednesday. Senator Lennex also ask for a commitment by the provost that if any Senate subcommittee chair contacts somebody on campus asking things that are within our purview, that they respond to us with at least saying that they received the email. Or, yes, I am sending this to the provost to have permission to speak with you. Senator Lennex is fed up with not being responded to.

- **Faculty Welfare & Concerns** (K. Kaufman, 1:03:00): The committee has not received any friendly amendments for PAC-30. Senator Kaufman ask if anybody have any suggestions in particular the 25% for merit pay as discussed in the last meeting, please also send any friendly amendments to her by next Wednesday.

Also the chair of the ad hoc committee for Workload Calculations contacted her and said that the committee will vote on recommendations tomorrow and would like to present these at the next Senate meeting.

- **Governance::** (J. Finch, 1:04:10) Senator Finch reported that the committee had not met since last semester. The committee will start of the new faculty survey for committees placements that will also ask about skills that faculty have that might help the committee.

12. New Business: (1:05:00): **Discussion on Mini Grants** The Executive Council was asking for clarification about the procedure how these grants were awarded or not and what to discuss this with Dr. Chris Beckham who was the faculty point of contact. Dr. Beckham other than administrating the grants had no knowledge about them. Dr. Beckham pointed to Provost Norman who will be speaking at our next meeting.

Senator Taylor said that she was the chair of the Excellence in Teaching Committee which was responsible for the grant awards. The committee was given the grants and requested to make recommendation within a very short time frame. However the committee was given no guidance on how to make the decisions. Senator Taylor make up a rubric so the committee had some guidance. It was an insufficient program process, but the committee had no time to do anything else. Also it needs to be necessary to give feedback to everybody who's grant application was rejected. But then we ent into Summer and it was not Senator Taylor's job without pay to do this during her not under contract time to do that. She was approached by many faculty who wanted to now why their grants were rejected. It was a nightmare. The whole process was typical for Morehead, you get something thrown at you and then it needs to be done by next week without any guidance.

Senator Finch pointed out another problem: One of her colleagues was awarded the grant, but can not use it due to issues with facilities. This again is not the committee's fault who weren't given any kind of regulations. So if there is anything that the University does not allow then the committee (and the proposers) need to know in advance. Regent Adams pointed out that it was the president's decision to give out mini grants and somebody in the upper administration decided to give it to the Excellence in Teaching committee. The problem that we are seeing here is the same pattern as we see with faculty evaluations that only make extra work. Faculty are given more work for less and are told that they are given an opportunity. Senator Grupe said that he thought that the idea of the mini grants was great and he got one, although his first one was rejected. This is exactly the problem

what Senator Taylor pointed out, because he was waiting for some kind of feedback of why the proposal was rejected. He pointed out that he has been on many review panels often as chair and on these panel e.g for NASA the panel has to give very detailed feedback to NASA and the proposer or why the panel rejected a proposal. He can live with the rejected of a proposal if it is justified and explained. That's the way it works in science. As a proposer you want to know why the proposal is denied. Senator Taylor pointed out that when they were told that her committee was task with the recommendations of the proposals, that there was money for about 50 proposals. Expected were maybe 30 proposals, but in the end there were 88 grant proposals. Then the proposals were thrown at the committee and then they had to make decisions of grants for example in microbiology. How can the committee judge if this is a good proposal or not. There was a limited knowledge on the committee. Senator Taylor also said n Dr. Norman's defense he reached out to her to see what the process in May was to avoid similar problems with the Fall proposals. Senator Jenab mentioned his problem with the mini grant was the deadline by which the money needed to be spend (January 15, 2022). The problem was that for software agreements this goes through HR and this is beyond the control of the faculty. He provided everything but the process is stuck in HR because they need to approve it. Now he passed the due date for his grant.

13. Old Business: none

President Long gave a Bronze star to Senator Kmetz, the Silver Star to Senator Morrison and Gold to Senator Brock, for their cats during the meeting.

14. Motion to adjourn the meeting by Senator Grupe, seconded by Senator Chatham.

The meeting adjourned at 17:02/5:02 PM.

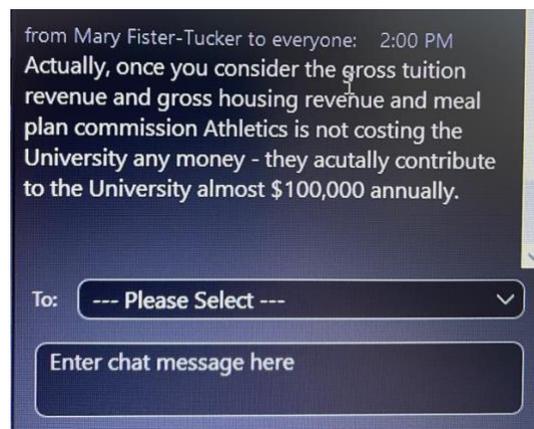
15. The next Senate meeting will be on February 03, 2022.

16. The **recording of the meeting** can be found at <https://moreheadstate.webex.com/webappng/sites/moreheadstate/recording/cc7848df5c5f103abbf50050568167e5/playback>

Follow-up on Athletic costs

At the November 18, 2021 Faculty Senate meeting I presented an infographic on Athletic costs that relied solely on institutional data. At the December 2, 2021 Board of Regents Meeting, CFO Fister-Tucker reported Athletic revenues were up half a million. I reported this, and caveats and qualifications regarding her assertions regarding Athletics and Athletic costs in my Regent Report, given later that day (on 12/2/21—the document is available in the “Faculty Senate Meeting, December 2, 2021” folder, on the Senate BlackBoard site).

During the virtual Staff Congress meeting, held on December 7, 2021, CFO Fister-Tucker typed this message in the WebEx chat as Communications Officer Grupe was giving his Senate report:



Like ogres and onions, this dubious accounting has *layers* that need to be addressed. At its core, though, **the misleading representation devalues Academic Affairs and ignores the core mission of the university.**

Layer #1: “gross”

The gross is the total before any deduction, loss, or payment. In other words, it is income without expense.



Remember the 8th episode of season 12 of *The Simpsons*, “Skinner’s Sense of Snow,” when the school children figure their principal is a millionaire because he makes \$25,000 a year and is 40 years old ($40 \text{ years} \times \$25,000 / \text{year} = \$1,000,000$)? This is like that, but not funny.

Layer #2: “contribute”

There’s a name for units that (a) do not cost the university and (b) contribute to the general coffers. That name is an *auxiliary enterprise*. Housing and dining are auxiliary enterprises on campus. Our Athletics program is classified as a “Student Service.”

Here’s the thing: intercollegiate athletic programs can be classified as auxiliary units. They are so classified at UK and U of L. They aren’t here, and at other regional universities, because our programs fail to turn a profit **and substantially cost the university**. Relying on the flexibility allowed for in [NACUBO accounting practices](#) (see the “Budget Breakdown: Athletics” infographic available in the “Faculty Senate Meeting, November 18, 2021” folder on the Senate BlackBoard site for linked information *you can verify*), we classify our athletic deficits as **expenses** in “Student Services.”

Layer #3: ignoring the (safety) net of the budget

As the “Budget Breakdown: Athletics” infographic notes, there are various ways to compute athletic expenses. The NCAA, for example, asks institutions to consider facilities costs. Our own internal budgeting does not add such costs to the Athletics budget (ditto scholarships for DI athletes).

Our internal Athletics budget includes all the revenue generated by the Athletics program and it subtracts this income (which off-sets expense) in a computation of the net operating budget.

Here’s the relevant computation from MSU’s 2020-2021 budget (chosen because the 2020-2021 budget year ended and our yearly finances have been audited, so this is “officially in the books”):

Athletics - Supporting Revenue			
Object	Revenue Type	Object Description	2020-21
4060100	S&S of Educ Activities	Gate Rcpts Football	(25,000)
4060151	S&S of Educ Activities	Gate Rcpts Mens Basketball	(40,000)
4060152	S&S of Educ Activities	Gate Rcpts Womens Basketball	(30,000)
4060160	S&S of Educ Activities	Gate Rcpts Baseball	(500)
4060170	S&S of Educ Activities	Gate Rcpts Soccer	(500)
4060180	S&S of Educ Activities	Gate Rcpts Softball	(500)
4060190	S&S of Educ Activities	Gate Rcpts Volleyball	(2,000)
4060200	S&S of Educ Activities	Football Guarantees	(250,000)
4060250	S&S of Educ Activities	Basketball Guarantees	(194,000)
4060300	S&S of Educ Activities	NCAA Proceeds	(59,670)
4060310	S&S of Educ Activities	NCAA Academic Assistance	(60,000)
4060410	S&S of Educ Activities	Athletic Parking Football	(4,000)
4060420	S&S of Educ Activities	Athletic Parking Mens Basketball	(4,500)
4060450	S&S of Educ Activities	Women’s B’ball Guarantees	(13,000)
4060500	S&S of Educ Activities	Baseball Guarantees	(7,500)
Athletics - Supporting Revenue Total			(691,170)
Athletics - Net Operating Budget			6,683,078

See how there’s no “tuition revenue” (gross or net) or “housing revenue” there? Because that’s not revenue (or income) we factor into the budget for programs.

And, in case you're wondering, annual contributions to the university *are* recorded in the budget. Witness the operating budget from Food Services (an auxiliary enterprise) from the same budget book:

Food Services			2020-21
Functional Category: Auxiliary			Opening
Performance Funding Component: N/A			Budget
Object Description			
Supplies			4,373
Repair & Maintenance			61,825
Telephone Device Profile			936
Service Contracts			8,500
Rentals			46,000
Equipment			11,875
Food Services Total			133,309
Food Services - Supporting Revenue			
Object	Revenue Type	Object Description	2020-21
4081600	Auxiliary	Food Svc Commission	(600,000)
4081650	Auxiliary	Soft Drink Commission	(60,000)
4081700	Auxiliary	Off-Campus Food Serv	(2,500)
Food Services - Supporting Revenue Total			(662,500)
Food Services - Net Operating Budget			(529,191)

See the parentheses around the net operating budget? That denotes a negative number. **This is what a net operating budget looks like when a unit that is not part of the core mission is ACTUALLY contributing to the university.**

Layer #4: sleight of hand with supporting revenue

We all know that tuition and housing income goes into the Educational and General fund. But where does athletic income go? Into "supporting revenue" for the Athletics program, revenue that barely accounts for 1/10th of the total cost of the program overall.

Housing and Food Services also generate income, and they too serve students at the university. So why don't they get to capture their own income as "supporting revenue" for their unit and their unit alone, and why don't they get to count the income of other units (like Academic Affairs) as their own?

Because this "accounting" doesn't officially exist. I mean, all sorts of casual figures can be generated "on the back of an envelope," but there's a reason official (and audited) documents say something different, and why the suggestions of profit and net "contribution" from Athletics are relegated to off-hand comments in meetings and chat replies.



It's a final countdown!

Layer #5: “tuition revenue”

According to the CFO of the university, the money students pay to get an education can and should be allotted to Athletics.

Now, in practice, that is what is already occurring—students are paying tuition and tax dollars to support athletic deficits—but let’s take Ms. Fister-Tucker at her word and actually “consider.”

And what are we to accept at the end of these cogitations? **That the work product of Academic Affairs can and should be used to support a deficit-creating Athletics program.**

In Ms. Fister-Tucker’s dubious accounting, Academic Affairs is an auxiliary enterprise that “contributes” to the real university—Athletics. How else would tuition revenue (gross or net) be factored as “income” or “supporting revenue” for Athletics?!?

What this runs counter to:

1. The University’s core mission:

MISSION STATEMENT

As a community of lifelong learners, we will:

- ▶ Educate students for success in a global environment;
- ▶ Engage in scholarship;
- ▶ Promote diversity of people and ideas;
- ▶ Foster innovation, collaboration and creative thinking; and
- ▶ Serve our communities to improve the quality of life.

and

2. Common sense.

Despite all official evidence, the standard rules of accounting practices, and basic reason itself, we are somehow to believe that the money [student-athletes](#) pay **to receive an education** “counts in the ledger” for the sport they are playing, not the program they are studying?

Purposefully bracketing scholarships (because, as has already been noted, athletic scholarships for DI students are *not* factored into our internal Athletics budget), let’s do our own “back of the napkin” calculation, assuming, as Ms. Fister-Tucker does, that students in each program generate “gross tuition,” “gross housing,” and “meal plan commission.”

Given the fact that all our undergraduate students pay the same tuition rates, have access to the same university housing, and are all obliged to use our meal plans, all we need to do determine how much any group of students in a defined program with a net operating budget “contributes” to the university is use the CFO’s own accounting logic to compute how much our student-athletes pay to play on an individual basis and then use that figure (and institutional enrollment data) to generate the “contributions” of other programs.

If the Athletics program generated a \$100,000 profit (note: I am rounding up from Ms. Fister-Tucker’s “almost”), then the total amount “paid” by student-athletes in tuition, housing, and food is the net operating budget of Athletics (\$6.68m) + the “contribution” or profit (\$100k). That’s \$6.78m. Divide that by the 347 student-athletes Ms. Fister-Tucker said were in the program, and we end up with \$19,538.90 per student.

Let’s use that same “accounting” practice to determine a “contribution” or profit for Biology. Relying again on the 2020-2021 budget, we’ll even be giving Athletics a ***distinct advantage***, as the Athletics program budget only includes the personnel costs for persons in Athletics. (Biology’s net operating budget includes the lovely folks in Chemistry.) Keeping the full personnel costs of BIOC, but only factoring in the 415 Biology and Biomedical students, we get a proposed profit or “contribution” of \$5,968,643.50 (or what we get when we multiply 415 students by the \$19,538.90 per student contribution, then remove the *full* personnel costs of Biology and Chemistry, \$2.14m).

And what if we “account” for the instructional unit that provides all the known benefits of athletics through the formal study of sports and medicine? (Our very own department of Kinesiology, Health, and Imaging Sciences does just that, all while serving 136 more students than Athletics!) CFO Fister-Tucker’s formula produces a **whopping “contribution” of \$8.29m!**

Put in tabular form (because who doesn’t love a table?):

Program (or unit)	Net operating budget 2020-2021	Current Number of Students	Proposed profit/contribution
Athletics	\$6.68m	347	\$100k
Biology	\$2.14m	415	\$5.97m
KHIS	\$1.14m	483	\$8.29m



And these are just **TWO** calculations for academics. Imagine capturing them all, like Pokémon!



Even our CFO's dubious accounting measures, which implicitly devalue Academic Affairs and undermine the core mission of the university, can't convincingly make Athletics turn a profit at MSU.



Mystifying and muddling budget conversations won't make actual expenses go away. It will only distract and delay a much-needed conversation about institutional priorities (because a budget, after all, is an articulation of priorities).



I'll continue to counter misinformation and provide whatever clarification I can. Please consider doing the same—and join me on the case to track down our missing Core Mission!