



Office of Internal Audit

**Certified Audit of FIU Football Attendance for the
2014 Season in Accordance with the National
Collegiate Athletic Association Operating Bylaws**

Report No. 14/15-07


January 20, 2015



OFFICE OF INTERNAL AUDIT

Date: January 20, 2015

To: Pete Garcia, Executive Director of Sports & Entertainment

From: Allen Vann, CPA, Audit Director 

Subject: **Certified Audit of FIU Football Attendance for the 2014 Season in Accordance with the National Collegiate Athletic Association Operating Bylaws, Report No. 14/15-07**

Pursuant to your request, we have conducted an audit of FIU's football home game attendance for this past season in accordance with the National Collegiate Athletic Association (NCAA) Constitution/Operating Bylaw, *Article 20 - Division Membership, §20.9 Division I Membership Requirements, ¶20.9.9.3 Football-Attendance Requirements [Football Bowl Subdivision]*.

The objectives of our audit were to certify to the accuracy of the season's attendance at FIU home football games, reported by you to the NCAA for the 2014 season. The audit did not include an evaluation of internal controls over ticketing procedures and related revenues, as the sole purpose of this audit was to verify attendance as defined by the NCAA. Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

According to the NCAA rules, "an institution must undertake an annual certified audit verifying its football attendance," and once every two years (on a rolling basis) the University is required to demonstrate that the average attendance at the season's home football games is at least 15,000. The average attendance may be determined by either of two methods: actual attendance or paid attendance. The Athletics Department has selected the paid attendance method, as it is the most advantageous method for the University towards meeting the requirement. Under the paid attendance method the University counts the number of paid tickets, regardless of actual attendance, so long as the ticket price is not discounted below one-third of the highest regular established ticket price. Tickets sold for less than one-third the highest priced ticket can be counted only if used for admission to the game. In addition, under this method the Athletics Department may count student attendance as paid attendance subject to specific conditions and verification methods as outlined in ¶20.9.9.3.1.2 and ¶20.9.9.3.1.2.1.

Based on the methodology adopted by the Athletics Department, we found that the football attendance data you have reported to the NCAA, and attached hereto, on the 2014 *Football Paid Attendance Summary* sheets are supported by sufficient, relevant and competent records.

Although the current year's average attendance of 12,176 did not meet the minimum required average, the University is in compliance as the required minimum average was met in the prior year (15,642). If the requirement is not satisfied next year, ¶20.9.9.5.1 states that the University will receive a notice of noncompliance. Any further noncompliance after receipt of notice, will result in the University being placed in restricted membership. Per ¶20.9.9.5.2 while in restricted membership the institution is not eligible for post season football (bowl games). Other potential penalties may also include forfeiture of association membership.

Finally, I would like to express my appreciation for the cooperation and courtesies extended to us by your staff during the conduct of this audit.

C: Sukrit Agrawal, Chair, BOT Finance and Audit Committee and Committee Members
Mark Rosenberg, University President
Javier I. Marques, Chief of Staff, Office of the President

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: BETHUNE-COOKMANGAME DATE: 8/30/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

- a. The student paid an athletics fee;
- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535


INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
SIDELINE/VISITING TEAM/CLUB	1111	27	29997	0	1111
ENDZONE	481	20	9620	0	481
GROUP	300	15	4500	0	300
INTERNAL/GROUP	277	9	2493	0	277
GROUP	2	23	46	0	2
GROUP	70	17	1190	0	70

GROUP	178	19	3382	0	178
GROUP	2	14	28	0	2
GROUP	280	11	3080	0	280
TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2701
<p style="text-align: center;">DISCOUNT TICKETS</p> <p>(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)</p>					
INTERNAL	455	1	455	0	455
STUDENT GUEST	444	5	2220	0	444
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					899

<p style="text-align: center;">STUDENTS</p> <p>(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)</p>		
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	2476	
TOTAL BAND MEMBERS IN ATTENDANCE:	113	

TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	14724
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By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

PLEASE RETURN THIS FORM NOT LATER THAN **FEBRUARY 15, 2015**, TO:

NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: WAGNERGAME DATE: 9/6/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

- a. The student paid an athletics fee;
- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	12	21	252	0	12
SIDELINE/VISITING TEAM	304	21	6384	0	304
ENDZONE	93	15	1395	0	93
INTERNAL	23	7	161	0	23
GROUP	34	18	612	0	34
GROUP	81	15	1215	0	81

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					547
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	223	1	223	0	223
STUDENT GUEST	153	5	765	0	153
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					376

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	1052
TOTAL BAND MEMBERS IN ATTENDANCE:	113
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	
10623	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

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2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: PITTSBURGHGAME DATE: 9/13/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

- a. The student paid an athletics fee;
- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.


SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	14	5614	0	401
SIDELINE	364	7	2548	0	364
ENDZONE	472	7	3304	0	472
SUITE	350	14	4900	0	350
CORPORATE	3355	7	23485	0	3355
COMMUNITY PARTNERS	3593	7	25151	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	13	27	351	0	13
SIDELINE/VISITING TEAM	740	27	19980	0	740
ENDZONE	85	20	1700	0	85
INTERNAL/EMPLOYEE	251	9	2259	0	251
GROUP	50	23	1150	0	50

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1139
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	252	1	252	0	252
STUDENT GUEST	94	5	470	0	94
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					346

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	566
TOTAL BAND MEMBERS IN ATTENDANCE:	113
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 10699	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

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NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: LOUISVILLEGAME DATE: 9/20/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

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- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

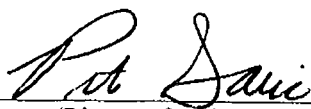
SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	14	5614	0	401
SIDELINE	364	7	2548	0	364
ENDZONE	472	7	3304	0	472
SUITE	350	14	4900	0	350
CORPORATE	3355	7	23485	0	3355
COMMUNITY PARTNERS	3593	7	25151	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	17	27	459	0	17
SIDELINE/VISITING TEAM	916	27	24732	0	916
ENDZONE	77	20	1540	0	77
INTERNAL	139	9	1251	0	139
GROUP	40	23	920	0	40
GROUP	50	19	950	0	50

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1239
DISCOUNT TICKETS					
(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	345	1	345	0	345
STUDENT GUEST	152	5	760	0	152
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					497

STUDENTS	
(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	912
TOTAL BAND MEMBERS IN ATTENDANCE:	113
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 11296	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

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lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: FLORIDA ATLANTICGAME DATE: 10/2/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

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- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.


SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	6	27	162	0	6
SIDELINE/VISITING TEAM	612	27	16524	0	612
ENDZONE	75	20	1500	0	75
INTERNAL/PROMO	464	9	4176	0	464
GROUP	100	11	1100	0	100

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1257
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	223	1	223	0	223
STUDENT GUEST	280	5	1400	0	280
VISITING TEAM STUDENT	210	5	1050		210
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					713

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	1961
TOTAL BAND MEMBERS IN ATTENDANCE:	113
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	
12579	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

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lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: MARSHALLGAME DATE: 10/18/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

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SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535


INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	55	27	1485	0	55
SIDELINE/VISITING TEAM	1118	27	30186	0	1118
ENDZONE	195	20	3900	0	195
INTERNAL/GROUP	139	9	1251	0	139
GROUP	95	23	2185	0	95
GROUP	74	17	1258	0	74

GROUP	84	19	1596	0	84
GROUP	140	15	2100	0	140
GROUP	100	11	1100	0	100
TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2000
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	398	1	398	0	398
STUDENT GUEST	466	5	2330	0	466
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					864

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	1706
TOTAL BAND MEMBERS IN ATTENDANCE:	113

TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	13218
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By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

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NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: RICEGAME DATE: 11/1/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

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SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535


INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	2	21	42	0	2
SIDELINE/VISITING TEAM	499	21	10479	0	499
ENDZONE	25	15	375	0	25
INTERNAL/PROMO	2336	7	16352	0	2336
GROUP	94	18	1692	0	94

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2956
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	178	1	178	0	178
STUDENT GUEST	56	5	280	0	56
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					234

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	235
TOTAL BAND MEMBERS IN ATTENDANCE:	113

TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	12073
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By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-15-15

TELEPHONE: 305-348-0182

PLEASE RETURN THIS FORM NOT LATER THAN FEBRUARY 15, 2015, TO:

NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
lboyd@ncaa.org or via fax to 317/917-6842

2014 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FIUVISITING TEAM: MIDDLE TENNESSEEGAME DATE: 11/15/14

Paid Attendance. For purposes of computing paid attendance figures, tickets must be sold for at least one-third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:

- a. The student paid an athletics fee;
- b. The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or
- c. The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of tuition income or general operating funds as the equivalent of a student athletics fee.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

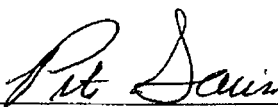
SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
CLUB	401	12	4812	0	401
SIDELINE	364	6	2184	0	364
ENDZONE	472	6	2832	0	472
SUITE	350	12	4200	0	350
CORPORATE	3355	6	20130	0	3355
COMMUNITY PARTNERS	3593	6	21558	0	3593
TOTAL COUNTABLE SEASON TICKETS SOLD					8535

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB	2	21	42	0	2
SIDELINE/VISITING TEAM	514	21	10794	0	514
ENDZONE	35	15	525	0	35
INTERNAL/PROMO	2162	7	15134	0	2162
GROUP	100	9	900	0	100

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2813
DISCOUNT TICKETS					
(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
INTERNAL	310	1	310	0	310
STUDENT GUEST	41	5	205	0	41
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					351

STUDENTS	
(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	386
TOTAL BAND MEMBERS IN ATTENDANCE:	113
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 12198	

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