



Assessing Gender Equity in NCAA Revenue Distribution

**Presentation by
Roberta Kaplan**

Founding Partner, Kaplan Hecker & Fink LLP

May 16, 2022



KNIGHT COMMISSION MEETING

PRESENTATION TO THE KNIGHT COMMISSION ON INTERCOLLEGIATE ATHLETICS

MAY 15, 2022

KAPLAN HECKER & FINK LLP

THE NCAA'S REVENUE DISTRIBUTION MODEL

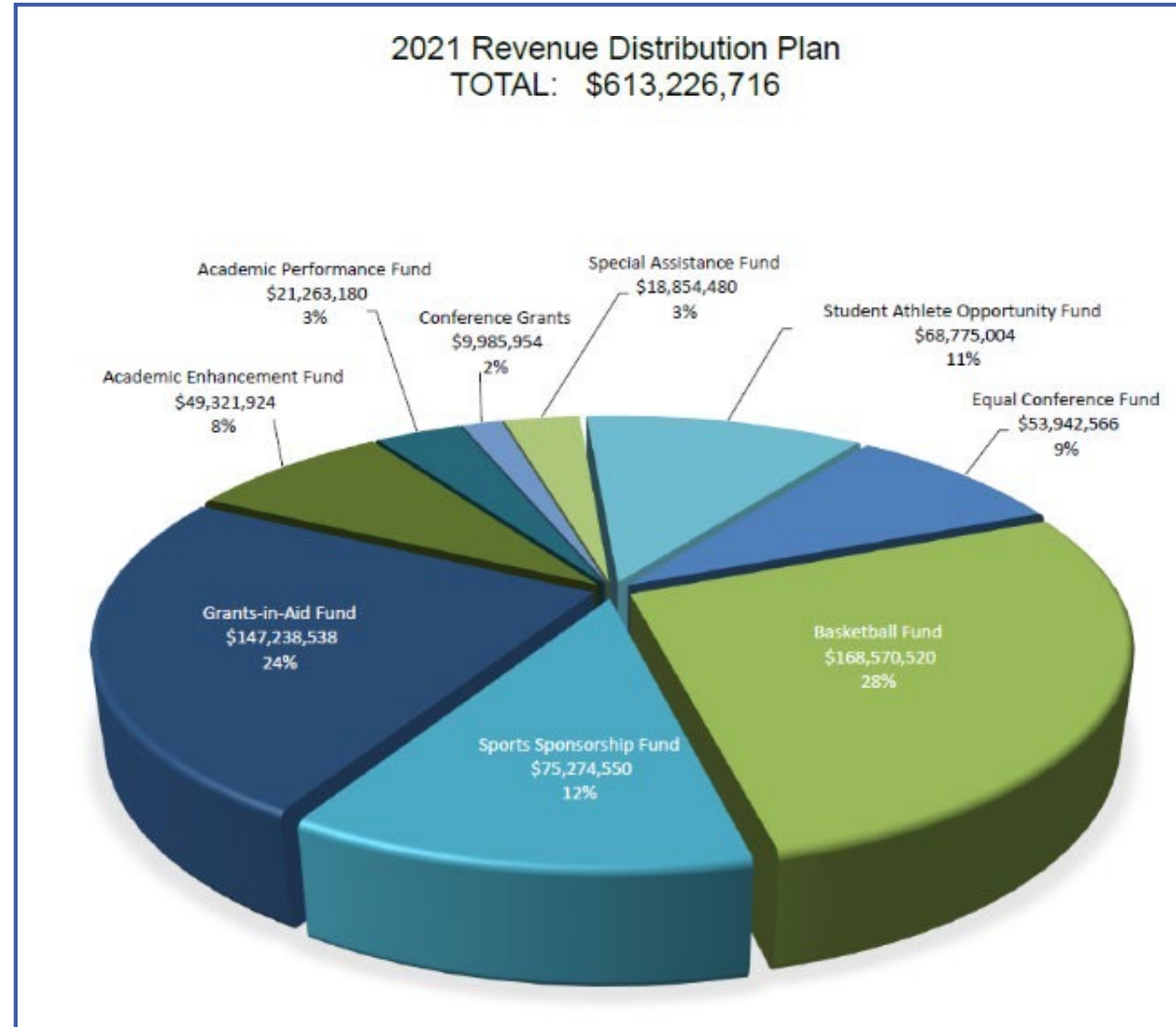
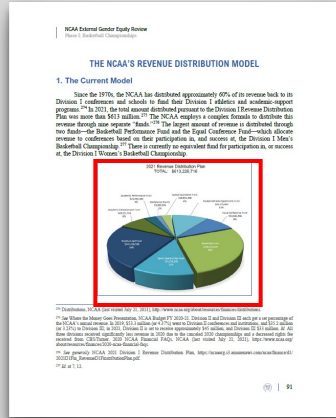


EXHIBIT B: ANALYSIS OF BASKETBALL PERFORMANCE FUND DISTRIBUTION

NCAA External Gender Equity Review
 Year 1: 2005/06 - Year 10: 2014/15

EXHIBIT B: ANALYSIS OF BASKETBALL PERFORMANCE FUND DISTRIBUTION

Conference	Year 1: 2005/06	Year 2: 2006/07	Year 3: 2007/08	Year 4: 2008/09	Year 5: 2009/10	Year 6: 2010/11	Year 7: 2011/12	Year 8: 2012/13	Year 9: 2013/14	Year 10: 2014/15	
American Athletic Conference	\$11,214,696	\$11,446,189	\$11,677,683	\$11,909,176	\$12,140,669	\$12,372,162	\$12,603,656	\$12,835,149	\$13,066,642	\$13,298,135	\$13,529,629
Atlantic Sun Conference	\$1,121,469	\$1,095,866	\$1,070,263	\$1,044,660	\$1,019,056	\$993,453	\$967,850	\$942,247	\$916,644	\$891,041	\$865,438
Atlantic 10 Conference	\$9,812,859	\$9,535,508	\$9,258,157	\$8,980,807	\$8,703,456	\$8,426,105	\$8,148,754	\$7,871,404	\$7,594,053	\$7,316,702	\$7,039,351
Atlantic Coast Conference	\$28,317,111	\$28,531,417	\$28,745,723	\$28,960,029	\$29,174,335	\$29,388,641	\$29,602,947	\$29,817,253	\$30,031,559	\$30,245,865	\$30,460,172
Big 12 Conference	\$21,588,293	\$21,590,574	\$21,592,856	\$21,595,137	\$21,597,418	\$21,599,700	\$21,601,981	\$21,604,263	\$21,606,544	\$21,608,825	\$21,611,107
Big East Conference	\$14,018,371	\$13,637,391	\$13,256,410	\$12,875,430	\$12,494,450	\$12,113,470	\$11,732,489	\$11,351,509	\$10,970,529	\$10,589,548	\$10,208,568
Big Sky Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Big South Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Big Ten Conference	\$25,233,070	\$24,915,996	\$24,598,922	\$24,281,848	\$23,964,774	\$23,647,701	\$23,330,627	\$23,013,553	\$22,696,479	\$22,379,405	\$22,062,331
Big West Conference	\$841,101	\$799,046	\$756,991	\$714,936	\$672,881	\$630,826	\$588,771	\$546,716	\$504,661	\$462,606	\$420,551
Colonial Athletic Association	\$280,367	\$312,054	\$343,741	\$375,428	\$407,115	\$438,803	\$470,490	\$502,177	\$533,864	\$565,551	\$597,238
Conference USA	\$1,401,836	\$1,331,744	\$1,261,652	\$1,191,561	\$1,121,469	\$1,051,377	\$981,285	\$911,193	\$841,102	\$771,010	\$700,918
Horizon League	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Metro Atlantic Athletic Conference	\$0	\$45,705	\$91,411	\$137,116	\$182,822	\$228,527	\$274,233	\$319,938	\$365,644	\$411,349	\$457,055

NCAA External Gender Equity Review
 Year 1: 2005/06 - Year 10: 2014/15

Conference	Year 1: 2005/06	Year 2: 2006/07	Year 3: 2007/08	Year 4: 2008/09	Year 5: 2009/10	Year 6: 2010/11	Year 7: 2011/12	Year 8: 2012/13	Year 9: 2013/14	Year 10: 2014/15	
American Athletic Conference	\$11,214,696	\$11,446,189	\$11,677,683	\$11,909,176	\$12,140,669	\$12,372,162	\$12,603,656	\$12,835,149	\$13,066,642	\$13,298,135	\$13,529,629
Atlantic Sun Conference	\$1,121,469	\$1,095,866	\$1,070,263	\$1,044,660	\$1,019,056	\$993,453	\$967,850	\$942,247	\$916,644	\$891,041	\$865,438
Atlantic 10 Conference	\$9,812,859	\$9,535,508	\$9,258,157	\$8,980,807	\$8,703,456	\$8,426,105	\$8,148,754	\$7,871,404	\$7,594,053	\$7,316,702	\$7,039,351
Atlantic Coast Conference	\$28,317,111	\$28,531,417	\$28,745,723	\$28,960,029	\$29,174,335	\$29,388,641	\$29,602,947	\$29,817,253	\$30,031,559	\$30,245,865	\$30,460,172
Big 12 Conference	\$21,588,293	\$21,590,574	\$21,592,856	\$21,595,137	\$21,597,418	\$21,599,700	\$21,601,981	\$21,604,263	\$21,606,544	\$21,608,825	\$21,611,107
Big East Conference	\$14,018,371	\$13,637,391	\$13,256,410	\$12,875,430	\$12,494,450	\$12,113,470	\$11,732,489	\$11,351,509	\$10,970,529	\$10,589,548	\$10,208,568
Big Sky Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Big South Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Big Ten Conference	\$25,233,070	\$24,915,996	\$24,598,922	\$24,281,848	\$23,964,774	\$23,647,701	\$23,330,627	\$23,013,553	\$22,696,479	\$22,379,405	\$22,062,331
Big West Conference	\$841,101	\$799,046	\$756,991	\$714,936	\$672,881	\$630,826	\$588,771	\$546,716	\$504,661	\$462,606	\$420,551
Colonial Athletic Association	\$280,367	\$312,054	\$343,741	\$375,428	\$407,115	\$438,803	\$470,490	\$502,177	\$533,864	\$565,551	\$597,238
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Horizon League	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Metro Atlantic Athletic Conference	\$0	\$45,705	\$91,411	\$137,116	\$182,822	\$228,527	\$274,233	\$319,938	\$365,644	\$411,349	\$457,055

Conference	Men's-Only Payment	Year 1: 95/5	Year 2: 90/10	Year 3: 85/15	Year 4: 80/20	Year 5: 75/25	Year 6: 70/30	Year 7: 65/35	Year 8: 60/40	Year 9: 55/45	Year 10: 50/50
America East Conference	\$560,734	\$547,932	\$535,131	\$522,329	\$509,528	\$496,726	\$483,925	\$471,123	\$458,322	\$445,520	\$432,719
American Athletic Conference	\$11,214,696	\$11,446,189	\$11,677,683	\$11,909,176	\$12,140,669	\$12,372,162	\$12,603,656	\$12,835,149	\$13,066,642	\$13,298,135	\$13,529,629
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Big Sky Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Big South Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Big Ten Conference	\$25,233,070	\$24,915,996	\$24,598,922	\$24,281,848	\$23,964,774	\$23,647,701	\$23,330,627	\$23,013,553	\$22,696,479	\$22,379,405	\$22,062,331
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NCAA External Gender Equity Review
March 2024 Confidential Document

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Mid-American Conference	\$280,367	\$342,524	\$404,682	\$466,839	\$528,997	\$591,154	\$653,312	\$715,469	\$777,626	\$839,784	\$901,941
Mid-Eastern Athletic Conference	\$560,734	\$532,697	\$504,661	\$476,624	\$448,587	\$420,551	\$392,514	\$364,477	\$336,440	\$308,404	\$280,367
Missouri Valley Conference	\$5,607,349	\$5,372,687	\$5,138,025	\$4,903,363	\$4,668,701	\$4,434,039	\$4,199,377	\$3,964,715	\$3,730,053	\$3,495,391	\$3,260,729
Mountain West Conference	\$4,205,511	\$3,995,235	\$3,784,960	\$3,574,684	\$3,364,409	\$3,154,133	\$2,943,858	\$2,733,582	\$2,523,307	\$2,313,031	\$2,102,756
Northeast Conference	\$560,734	\$532,697	\$504,661	\$476,624	\$448,587	\$420,551	\$392,514	\$364,477	\$336,440	\$308,404	\$280,367
Ohio Valley Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pacific-12 Conference	\$16,261,310	\$16,773,703	\$17,286,096	\$17,798,489	\$18,310,882	\$18,823,275	\$19,335,668	\$19,848,061	\$20,360,454	\$20,872,847	\$21,385,240
Patriot League	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Southeastern Conference	\$17,943,516	\$18,737,442	\$19,531,369	\$20,325,295	\$21,119,222	\$21,913,148	\$22,707,075	\$23,501,001	\$24,294,927	\$25,088,854	\$25,882,780
Southern Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southland Conference	\$560,735	\$532,698	\$504,662	\$476,625	\$448,588	\$420,551	\$392,515	\$364,478	\$336,441	\$308,404	\$280,368
Southwestern Athletic Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Sun Belt Conference	\$841,101	\$814,281	\$787,461	\$760,641	\$733,821	\$707,002	\$680,182	\$653,362	\$626,542	\$599,722	\$572,902
The Ivy League	\$841,102	\$829,517	\$817,932	\$806,348	\$794,763	\$783,178	\$771,593	\$760,008	\$748,424	\$736,839	\$725,254
The Summit League	\$280,367	\$281,584	\$282,801	\$284,017	\$285,234	\$286,451	\$287,668	\$288,885	\$290,101	\$291,318	\$292,535
West Coast Conference	\$5,326,982	\$5,167,279	\$5,007,576	\$4,847,873	\$4,688,170	\$4,528,467	\$4,368,764	\$4,209,061	\$4,049,358	\$3,889,655	\$3,729,952
Western Athletic Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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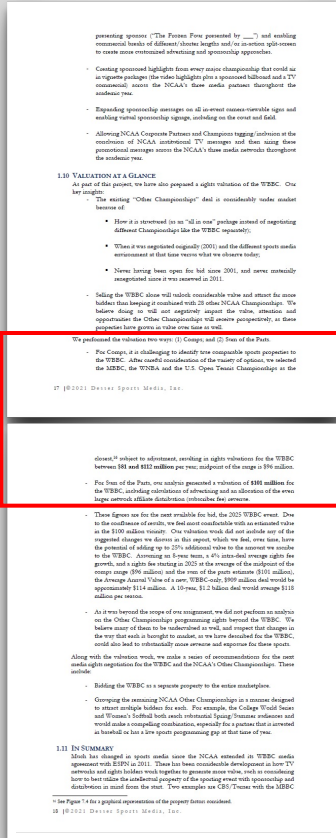
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Mid-Eastern Athletic Conference	\$560,734	\$532,697	\$504,661	\$476,624	\$448,587	\$420,551	\$392,514	\$364,477	\$336,440	\$308,404	\$280,367
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Northeast Conference	\$560,734	\$532,697	\$504,661	\$476,624	\$448,587	\$420,551	\$392,514	\$364,477	\$336,440	\$308,404	\$280,367
Ohio Valley Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pacific-12 Conference	\$16,261,310	\$16,773,703	\$17,286,096	\$17,798,489	\$18,310,882	\$18,823,275	\$19,335,668	\$19,848,061	\$20,360,454	\$20,872,847	\$21,385,240
Patriot League	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Southeastern Conference	\$17,943,516	\$18,737,442	\$19,531,369	\$20,325,295	\$21,119,222	\$21,913,148	\$22,707,075	\$23,501,001	\$24,294,927	\$25,088,854	\$25,882,780
Southern Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southland Conference	\$560,735	\$532,698	\$504,662	\$476,625	\$448,588	\$420,551	\$392,515	\$364,478	\$336,441	\$308,404	\$280,368
Southwestern Athletic Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
Sun Belt Conference	\$841,101	\$814,281	\$787,461	\$760,641	\$733,821	\$707,002	\$680,182	\$653,362	\$626,542	\$599,722	\$572,902
The Ivy League	\$841,102	\$829,517	\$817,932	\$806,348	\$794,763	\$783,178	\$771,593	\$760,008	\$748,424	\$736,839	\$725,254
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West Coast Conference	\$5,326,982	\$5,167,279	\$5,007,576	\$4,847,873	\$4,688,170	\$4,528,467	\$4,368,764	\$4,209,061	\$4,049,358	\$3,889,655	\$3,729,952
Western Athletic Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Southland Conference	\$560,735	\$532,698	\$504,662	\$476,625	\$448,588	\$420,551	\$392,515	\$364,478	\$336,441	\$308,404	\$280,368
Southwestern Athletic Conference	\$280,367	\$266,349	\$252,330	\$238,312	\$224,294	\$210,275	\$196,257	\$182,239	\$168,220	\$154,202	\$140,184
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Western Athletic Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Valuation from Media & Sponsorship Addendum by Desser Sports Media



We performed the valuation two ways: (1) Comps; and (2) Sum of the Parts.

- For Comps, it is challenging to identify true comparable sports properties to the WBBC. After careful consideration of the variety of options, we selected the MBBC, the WNBA and the U.S. Open Tennis Championships as the

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closest,¹⁶ subject to adjustment, resulting in rights valuations for the WBBC between \$81 and \$112 million per year; midpoint of the range is \$96 million.

- For Sum of the Parts, our analysis generated a valuation of \$101 million for the WBBC, including calculations of advertising and an allocation of the even larger network affiliate distribution (subscriber fee) revenue.