

NMC

2025-26 Equity in Athletics Disclosure Act

(EADA) Report

For the academic year July 1, 2025 - June 30, 2026

Final Public Report - October 2026

INTRODUCTION

The Equity in Athletics Disclosure Act (EADA) requires covered coeducational institutions with intercollegiate athletics programs to prepare an annual report describing varsity athletic participation and the financial resources and personnel devoted to those teams. The report must be made available by October 15 each year, and institutions submit the corresponding data through the federal EADA Survey. Northwestern Michigan College (NMC) reports esports as its coeducational varsity athletic program.

This report covers July 1, 2025 through June 30, 2026 and follows the organization and definitions used in NMC's prior EADA reporting and the federal EADA Survey. It incorporates FY2025-26 roster, student-aid, personnel, benefit, retirement, general-ledger, and supporting receipt records.

General Information

Item	Information
Institution	Northwestern Michigan College
Location	1701 E Front Street, Traverse City, MI 49686
EADA Institution Number	171483
OPE ID	00230200
Athletic Program	Coeducational Varsity Esports
Reporting Period	July 1, 2025 - June 30, 2026

ATHLETIC PROGRAM PARTICIPATION RATES AND FINANCIAL SUPPORT DATA

College Enrollment

Enrollment figures are shown by semester. Fall 2025 is used as the primary institutional baseline for the annual report; Spring 2026 is included for transparency and internal reconciliation.

Term	Gender	Full-Time Degree/Certificate-Seeking	Percent
Fall 2025	Male	761	53.6%
Fall 2025	Female	658	46.4%
Fall 2025	Total	1,419	100%
Spring 2026	Male	721	54.9%
Spring 2026	Female	592	45.1%
Spring 2026	Total	1,313	100%

ATHLETIC PARTICIPATION

For EADA reporting, a participant is a student-athlete who, as of the first scheduled contest, is listed on the varsity roster, receives athletically related aid, or practices with the varsity team and receives coaching. The 2025-26 roster reconciliation identified 42 unduplicated varsity esports participants.

Measure	Male	Female	Total
Unduplicated varsity participants	36	6	42
Percentage of unduplicated participants	85.7%	14.3%	100%

Fall 2025: 34 unique students and 37 team participation entries. Spring 2026: 25 unique students and 27 team participation entries. Students appearing on more than one team or in both semesters are counted once in the annual unduplicated total.

Term / Varsity Team	Participants
Fall 2025 - Apex Legends	3
Fall 2025 - Super Smash Bros. Ultimate	9
Fall 2025 - Teamfight Tactics	1
Fall 2025 - Street Fighter	1
Fall 2025 - Fortnite Zero Build Duos	7
Fall 2025 - Overwatch 2	9
Fall 2025 - Rocket League	4
Fall 2025 - Madden	1
Fall 2025 - Tekken 8	2
Spring 2026 - Super Smash Bros. Ultimate	9
Spring 2026 - Fortnite Zero Build Duos	4
Spring 2026 - NBA 2K	2
Spring 2026 - College Football	1
Spring 2026 - Rocket League	3
Spring 2026 - Madden NFL	1
Spring 2026 - League of Legends	6
Spring 2026 - Tekken 8	1

ATHLETICALLY RELATED STUDENT AID

Athletically related student aid is financial assistance whose terms require the recipient to participate in intercollegiate athletics.

Aid Category	Amount
Male student-athletes	\$21,500.00
Female student-athletes	\$4,000.00
Total	\$25,500.00

Aid distribution: 84.3% male and 15.7% female.

ATHLETIC RECRUITING EXPENSES

Recruiting expenses include costs attributable to recruiting activities. NMC reviewed the FY26 Recruiting/Promotional ledger and supporting receipts to separate prospective-student recruiting activity from general student/team events.

Recruiting Activity	Cost
Promotional/recruiting merchandise distributed to prospective students	\$1,965.94
Esports recruiting/promotional flyers	\$190.46
EADA-reportable recruiting expense	\$2,156.40

The remaining \$969.11 in the FY26 Recruiting/Promotional ledger account was associated with student/team events and is included in total program expenses, but not in EADA recruiting expense.

COACHING STAFF SALARIES

Coaching salary includes institutional compensation paid for coaching and excludes benefits. NMC identified four distinct part-time head coaches during 2025-26. All four were EduStaff/NMC employees; three were men and one was a woman. No assistant coaches were used.

Coaching Measure	2025-26
Distinct head coaches	4
Male head coaches	3
Female head coaches	1
Employment status	Part-time; EduStaff/NMC employees
Assistant coaches	0
Total head-coaching compensation	\$8,400.00
Average annual compensation per head coach	\$2,100.00
Estimated annual FTE per coach	0.125
Estimated combined annual coaching FTE	0.50
Average annual institutional salary per FTE	\$16,800.00

OPERATING (GAME-DAY) EXPENSES

Operating expenses are costs attributable to home, away, and neutral-site intercollegiate contests, including contest uniforms, equipment, support staff, transportation, meals, lodging, and officials. FY26 equipment purchases were general program/lab equipment rather than current-year game-day equipment; competition hardware in use was purchased in prior years.

Operating Expense	Cost
Lodging	\$0.00
Meals	\$0.00
Transportation	\$0.00
Contest uniforms	\$3,515.49
Current-year game-day equipment	\$0.00
Livestream / game-day support labor	\$4,809.90
Officials	\$0.00
Total Operating (Game-Day) Expenses	\$8,325.39

Livestream/game-day support labor represents 30% of the \$16,033.01 EduStaff Esports Coordinator/Streamer compensation. The remaining \$11,223.11 is treated as general program coordination.

TOTAL EXPENSES

Total expenses include athletically related student aid, contract and purchased services, equipment, promotional and recruiting activities, salaries and benefits, supplies, software, memberships, operating expenses, and other expenses attributable to intercollegiate athletic activities.

FY26 Esports Operating Ledger

FY26 Esports Ledger Category	Annual Activity
Supplemental Staff Wages	\$4,800.00
Associated Benefits	\$1,405.54
Other Purchased Services	\$5,100.00
EduStaff - Supplemental Staff (Coordinator/Streamer)	\$16,033.01
Software/Licensing	\$589.25
General Supplies	\$4,107.39
Furniture, Fixtures & Equipment (non-capital)	\$3,764.71
Recruiting/Promotional	\$3,125.51
Memberships	\$1,600.00
Subtotal - FY26 Esports operating ledger expenses	\$40,525.41

The official FY26 Esports ledger subtotal is used as the controlling operating-expense total. Supporting receipts were used to classify EADA categories and reconcile the \$589.25 Software/Licensing, \$4,107.39 General Supplies, and \$3,125.51 Recruiting/Promotional lines. Contest uniforms are included within General Supplies and are not added a second time.

Institutional Cost Allocation

NMC allocated 15% of the Director of Media Technologies' FY26 compensation to varsity Esports based on the portion of the director's workload attributable to the program. Employer-paid benefits use the confirmed 2025 and 2026 per-paycheck benefit rates, with 13 biweekly paychecks in each half of the fiscal year. Retirement uses actual FY26 employer TIAA contributions.

Director Cost Component	Esports Allocation
Salary allocation	\$14,625.00
Employer-paid medical/dental/life/LTD	\$3,309.77
Employer retirement contribution	\$1,704.27
Total Director compensation allocated to Esports	\$19,639.04

Total Expense Reconciliation

Expense Component	Amount
FY26 Esports operating ledger expenses	\$40,525.41
Athletically related student aid	\$25,500.00
Director compensation allocation	\$19,639.04
TOTAL EADA EXPENSES	\$85,664.45

EXPENSES NOT ALLOCATED BY GENDER/SPORT

NMC operates one coeducational varsity sport, Esports. The Director compensation allocation is an institutional administrative cost attributable to the Esports program but is not allocated by participant gender.

Expense	Amount
Director salary, employer-paid benefits, and retirement allocation	\$19,639.04
Other unallocated athletic overhead identified from supplied records	\$0.00
Total expenses not allocated by gender	\$19,639.04

TOTAL REVENUE / INSTITUTIONAL SUPPORT

For EADA purposes, revenues include both earned revenue and institutional support used to pay team expenses. The FY26 Esports ledger records no earned Workshops & Training Revenue and no Foundation Gifts & Grants. The \$150,000 auxiliary transfer appearing in the ledger is treated as an internal financing transfer and is not reported as earned EADA team revenue.

Revenue / Support Source	FY26 EADA Amount
Earned team revenue	\$0.00
Auxiliary transfer reported as EADA revenue	\$0.00
Institutional support used to fund reportable Esports expenses	\$85,664.45
TOTAL EADA REVENUE	\$85,664.45
Net revenue less expenses	\$0.00

SUPPLEMENTAL INFORMATION AND METHODOLOGY

NMC's varsity Esports program fielded multiple game titles during 2025-26. Participation totals are unduplicated across the academic year for the annual participant count. Team-title participation entries are presented separately to show the breadth of competition without double-counting students in the annual total.

The FY26 Recruiting/Promotional account was reconciled using supporting receipts. Items distributed to prospective students at orientations, promotional events, the National Cherry Festival, Traverse City Comic Con, and similar community outreach were classified as recruiting. Food and other costs for student/team events were not classified as recruiting.

The Software/Licensing ledger category reconciles to Loomly, Discord, Nintendo digital content, and Steam/Tekken digital purchases. General Supplies reconciles to team jerseys, sleeves, polos, and knit caps. Confirmed contest uniforms total \$3,515.49; other apparel remains a general team expense.

FY26 equipment reviewed for EADA classification was general Esports program/lab equipment rather than current-year contest equipment. Projector and SSD purchases reviewed during receipt reconciliation were identified as Media Technologies purchases and were not used to establish game-day equipment expense. Coaching FTE assumes 10 hours per week for 13 weeks per semester (260 annual hours), equal to 0.125 FTE per coach based on a 2,080-hour full-time work year.

All dollar values are shown to the nearest cent where source records support cents. Percentages may not total exactly because of rounding.

REPORT AVAILABILITY

This report is prepared for public availability to current and prospective students, prospective student-athletes, and the public in accordance with EADA requirements. Federal survey-entry values are reported in whole dollars where required by the EADA data-collection system.