

Revenues & EXPENSES

2004 – 2014

NCAA® DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2015 edition of Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs. Although editions prior to 1989 were conducted, independently of the NCAA by Professor Mitch Raiborn of Bradley University, editions subsequent to that date have been joint efforts of the NCAA research staff and me. This edition includes data for the fiscal years 2004 through 2014.

Both the format and content of the study continue to evolve. The 2014 reporting consists of four separate segments – one for each of the three Division I subdivisions and one for all Division I Men’s and Women’s Basketball. Separate reports for Divisions II and III will be issued later this year. The feedback we have received from readers of previous editions indicates that the operating environment and financial aspects in each division and subdivision are sufficiently different to warrant separate reports. Starting in 2008 the format for the report is significantly different from that of previous editions, and the reader is encouraged to read the Introduction for explanation of these changes. Most data reported for fiscal years prior to 2004 are not comparable to those of subsequent years.

We believe this report provides valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs operate. As always, reader comments, inquiries, and/or suggestions are welcome and appreciated, as we are commencing work on the next edition soon.

It is also relevant to note that in the spring of 2004, the National Association of College and University Business Officers (NACUBO)/NCAA Task Force completed a year-long project aimed at improving the consistency of reporting and the quality of financial data related to intercollegiate athletes. This project resulted in numerous changes to our survey instrument, which were implemented with the fall 2004 data collection and are reflected in reports subsequent to that date.

I express my sincere appreciation to Kathleen McNeely, Chief Financial Officer, and Todd Petr, Managing Director of Research for the NCAA, for

providing me the opportunity to conduct this study and the freedom to carry it out as I saw fit. Their enthusiastic support is not only sincerely appreciated but is vital to the continuation of this project. Very special thanks go to Nicole Hollomon, Associate Director of Research, and to Erin Irick, Research Contractor for their many hours of data compilation, programming and analysis. Thanks also to my fellow consultant and colleague Maria DeJulio of the NCAA Research Department. Her energetic support and assistance, as well as warm collegiality, made completion of this year’s report possible and enjoyable.

We also thank the representatives of the NCAA member institutions who responded to the survey at a time when demands upon athletics administrators for information are sometimes overwhelming. Confidentiality was assured and will be honored.

We hope readers will find the report interesting and useful. Please direct comments or questions to me at the address below.

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2014

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2014. It is the result of data compiled during the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render those reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 2015 edition of this report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of revenue and expense trends over time of athletics programs within each of the respective NCAA Division I subdivisions. A third objective is to provide data relevant to gender issues.

Methodology. The survey was distributed to all NCAA Division I member institutions with a usable response rate of 100 percent. In all cases, respondents were instructed to limit their responses to intercollegiate athletics programs only, excluding intramural and club programs. The data were solicited in conjunction with the annual Equity in Athletics Disclosure Act (EADA) data collection but with greater detail of information requested. Since confidentiality was assured for responding schools, readers are directed to the U.S. Department of Education website and various media outlets to obtain information on specific institutions.

Changes and Revisions. There were substantial changes incorporated with the 2004 fiscal year and continued throughout this edition, including:

- The use of audited financial data;
- The designation of generated revenues, including only those revenues earned by activities of the athletics programs, independent of institutional support;
- The designation of allocated revenues, which include direct institutional support, indirect institutional support, student fees and direct governmental support;
- The reporting of total revenues as distinguished from generated revenues after excluding allocated revenues;
- The inclusion of additional data concerning expense items, including indirect institutional support, facilities maintenance and rental, severance pay and spirit groups;
- The reporting of more detailed information related to salaries and benefits; and
- The almost exclusive use of median values, with means used in the percentile and distribution tables.

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including this 2015 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero. The use of medians is in keeping with generally accepted statistical methodology utilized by researchers and mitigates the effect that extreme responses, either high or low, have on means. Comparisons with median

values and, especially, frequency distributions also better enable institutional officials to determine their relative position within their peer group.

Findings and Observations. Following are general “global” findings and observations for the eleven-year period, with related table numbers shown in parentheses. Readers are referred to the Introduction for a more detailed listing of the findings and to the respective tables for the supporting data.

- There was an upward movement in median generated revenues for Division I institutions from 2013 to 2014 — FBS = 6.1 percent increase; FCS = 9.1 percent increase; DI w/o FB saw median generated revenues increase by 9.8 percent in the past year. (2.1)
- Total expenses for the last year increased at a slower rate than generated revenues for Division I institutions. FBS median expenses increased 2.8 percent from the prior year, the increase was 4.6 percent at the FCS level and the increase was 2.1 percent at DI w/o FB institutions. (2.1)
- A related observation is the portion of total athletics revenues that are allocated by the institutions — 20 percent in the FBS; 71 percent in the FCS; 76 percent in DI w/o FB. This rate remained steady in all three subdivisions and represents the extent to which the institution is subsidizing athletics. (3.14, 4.14, 5.14)
- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — 0.2 percent decrease in the FBS; 1.5 percent increase in the FCS; and 0.9 percent decrease in DI w/o FB. (3.3, 4.3, 5.3)
- The increase gap, which measures the difference in growth rates of athletics spending and overall institutional spending, was lower than the previous year, but still showed that athletics expenditures grew at a faster rate than institutional expenditures. In FBS, the median percentage increase in athletics expenses was 2.3 percent higher than the median increase in institutional expenses. The gap was 2.0 percent at the FCS level and 1.4 percent among the Division I institutions without football programs. (2.7)

- A total of 24 athletics programs in the FBS reported positive net revenues for the 2014 fiscal year. The net gap between the “profitable” programs and the remainder, over \$23 million, was greater than was observed in 2013. (3.5)
- As in prior years, three revenue sources accounted for 75 percent of generated revenues at the FBS level. These were ticket sales, contributions and NCAA/Conference distributions. (3.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, accounted for more than 50 percent of total expenses. (3.15, 4.15, 5.15)
- In all subdivisions, the number of participating student-athletes remains fairly constant, while the expense per student-athlete continues to increase slightly, as a result of rising expenses. (2.1)
- Total athletic expenditures as a percentage of total institutional expenditures increased by approximately 0.1 percentage points since 2013. (2.7) For the 2014 fiscal year, FBS Athletics expenditures were 5.6 percent of total institutional budgets; FCS were 7.0 percent; DI w/o FB were 6.0 percent. It should be noted that this percentage does not include revenues generated by athletics. When generated revenues are netted against expenses, the median percentage of athletics expenditures of total institutional expenditures remains less than three percent in the FBS.

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2014

BACKGROUND AND CHANGES

The 2008 edition of Revenues and Expenses of Intercollegiate Athletics Programs reflected significant changes in the collection, classification and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public and from NCAA leadership and were designed to render the reported information more relevant, meaningful and useful. The primary objective then and now is to isolate the financial impact of athletics on the respective **educational institutions**, rather than the surplus or deficit of the athletics budget. The 2015 edition continues that effort.

Revenue Definitions. Revenues appearing on the athletics budget are grouped as either (1) allocated revenues or (2) generated revenues. Allocated revenues are comprised of:

- student fees directly allocated to athletics;
- financial transfers directly from the general fund to athletics (i.e. direct institutional support);
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution on behalf of athletics; and
- direct governmental support, which is the receipt of funds from state and local governmental agencies that are designated for athletics.

Generated revenues are produced by the athletics department and include ticket sales, radio and television receipts, alumni contributions, guarantees, royalties, NCAA distributions and other revenue sources that are not dependent upon institutional entities outside the athletics department.

Expense Definitions. Similarly, some expense items have been grouped as either (a) those paid by the athletics department or (b) those paid by outside parties. Unless guaranteed in amount by the institution, these third party payments should not be included in determining the net financial results of the athletics operations. In addition, indirect support from the institution, such as facilities maintenance, insurance, utilities, etc., has been isolated and reported as a line item on both the revenue and the expense side. Since indirect support is excluded from generated revenues, the resulting expense item is included in the net cost to the institution.

Net Results. New terminology for the net operating results of the athletics department was also introduced in the 2008 report. “Net generated revenue” results when total generated revenues exceed university paid (or guaranteed) expenses. A “negative net generated revenue” results when university paid (or guaranteed) expenses exceed generated revenues. These are generally recognized terms in the economics literature.

Reporting of Median Values. Also significant in the 2008 report was the change from reporting **average** (or mean) data to **median** data. The impetus for this change was the impact that unusually large (outlier) revenue items, primarily alumni and booster contributions, have had on average amounts in recent years. Moreover, for most comparative purposes, median statistics are more meaningful than are averages. Mean data are still reported in the percentile tables, as well as the distribution tables.

The caveat is that median data can also be misleading. First, unlike average data, medians are not additive. Thus, tables including “total” values may be confusing. Second, there are many instances in the tables where subdivision median values are zero. This results when at least one half of the responding institutions report zero values for a given line item. In such cases, the resulting median, the midpoint value, will be zero.

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2015 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2014 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. The data were collected via a survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are close to 100 percent usable response rates.

Similar studies were conducted for the NCAA under the previous format since 1969, with resulting reports published under the same title periodically from 1970 through 2004. The corresponding reports have been published and are available on the NCAA website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Raiborn of Bradley University, and the data collected are not in the possession of nor under the control of the NCAA.

Other Changes. Other changes in data collection and reporting were implemented with the 2008 report and are continued with this year's study. The result is better and more useful reported data in several respects:

1. New line items for operating expenses were added for severance pay, game expenses, membership dues, spirit groups, facilities maintenance and rental, and indirect institutional support. The results provide more detailed information and a reduction in the amount reported for the line item in "other" expenses.
2. Percentile tables reporting net generated revenue for programs and sports now reflect the removal of allocated revenues.
3. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than 30 percent of total operating expenses.
4. New tables have been added to report expense items for the four quartiles of total expense levels. This allows comparisons among institutions of similar budget size.

The 2004 fiscal year was also the first year in which audited data were utilized, as well as the initial year for data to be submitted electronically by the respective institutions. Better quality data and more useful reporting result from these changes.

OBJECTIVES

The first objective of the 2015 edition of Revenues and Expenses of Intercollegiate Athletics Programs Report is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2004. Current data are presented concerning sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

An additional objective is to provide a basis for analysis of the revenue and expense trends of athletics programs within each of the respective Division I subdivisions. Thus, all data for a particular subdivision are shown in a self-contained section in the report, although some summary data for all Division I member institutions are provided in a summary section at the beginning of the report.

Additionally, section VI of the report provides aggregated data for all Division I basketball programs.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subdivision.

METHODS

All NCAA Division I member institutions, including provisional members provide data annually via the NCAA Financial Reporting System. In all cases, respondents are clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. Collection instructions also request that data be separated by gender, which enables data for men's and women's programs to be presented separately.

The financial data requested included: total revenues and expenses by program (men's and women's); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); total expenses by expense object (such as grants-in-aid, salaries, and travel), and categorized salary information. Organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid and other similar information are also requested. Some of those data are presented in this report, while others may be found in other NCAA publications (See www.NCAA.org.)

As noted, response rates for all three subdivisions were 100 percent. Thus, readers are able to compare financial results for one member institution with the median and mean results for those members in the same subdivision. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institutions' financial trends in recent years compare with the medians for similar institutions. Some comparisons may also be drawn among the results in the various subdivisions. These comparisons are presented in tabular form in the summary section of the report.

NOTE: These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA). **Because confidentiality was assured to respondents, neither the NCAA nor the author is able to provide data from individual institutions.** To obtain such financial information readers are directed to the U.S. Department of Education Website to obtain EADA information for specific institutions. Readers should be cautioned that the Department of Education EADA reports do not eliminate allocated revenues from the

data. The result is that many, if not most institutions report break-even results, since institutional support covers any resulting deficit.

ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail by subdivision, with men's and women's basketball information also provided for the entire division. The reported numbers consist almost entirely of medians and frequency distributions of means for the respective subdivisions. Partial financial data for the fiscal years 2004 through 2013 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are seven sections of the report:

Section I – Introduction and Survey Methodology. This section provides a background for the study and its stated objectives. A description of the survey instrument is given, as well as an analysis of the number and relative proportion of respondents from the respective subdivisions.

Section II – Summary Information. Summary tables are presented in this section showing median total revenue and expense data for each subdivision, as well as net generated revenues (surpluses and deficits). Tables also show average number of sports offered, average number of student-athletes, and average expense per student-athlete. These tables make it possible to see overall results and to make comparisons across subdivisions.

Sections III through V – Subdivision Information. Each of the three subdivisions is reported separately in these sections. Medians are shown for generated revenues, total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender and net operating results. Frequency distributions are provided for each set of means. Additional data are reported for salaries and benefits.

Section VI – Division I Combined Basketball. This section presents a summary of basketball operations for all Division I institutions.

Appendix – Glossary. The appendix provides definitions of terms as they are used in the survey and the report.

SUGGESTIONS FOR THE READER

Several basic considerations should be weighed when using the information in this report:

1. An individual institution's actual results may differ greatly from that institution's divisional median or average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the various subdivisions. For instance, athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subdivision are likely to be even greater when making comparisons across different subdivisions. Also noteworthy is the fact that the proportion of private versus public institutions varies by subdivision.
3. Revenues and expenses which are not specifically related to men's or women's programs have been classified as non-gender or, in some cases, administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female student-athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecisions are remedied, such items will be reported separately.
4. Readers are encouraged to utilize the percentile distributions provided for each subdivision. These data can be particularly helpful in observing the financial position of the reader's institution relative to all others. The data also reflect the extent of the gap between the financially successful programs and those that are not.

Throughout the report, it is hoped that the information presented in a table is clear and self-explanatory. Brief explanations of tables are provided as deemed necessary. Please refer to the glossary in the final section for definitions of terms as they are used in this report. The report is available online (See www.NCAA.org). Additionally, a brief video presentation regarding finances of intercollegiate athletics is available at the NCAA website. ([Video Link](#))

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2014 fiscal year, with comparisons to the 2004 through 2013 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. The related table numbers are indicated in parentheses.

FOOTBALL BOWL SUBDIVISION (FBS)

- Median generated revenues increased by 6.1 percent, nearly doubling the 3.2 percent increase from 2012 to 2013. Median generated revenues have increased by 94.4 percent since the 2004 fiscal year. (2.1)
- Median total expenses increased by 2.8 percent, as compared to 10.6 percent from 2012 to 2013. Over the past two years, generated revenues grew by 9.5 percent and total expenses by 13.7 percent. (2.1)
- Median total expenses have increased by over 120.6 percent since the 2004 fiscal year.
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$11,623,000 in 2013 to \$14,734,000 in 2014. This represents a 26.8 percent increase from 2013. (2.3)
- Median negative net generated revenue for the 101 schools reporting losses decreased by only 3 percent from 2013. (3.5)
- The largest generated revenue of \$193,875,000, when compared to the median generated revenue of \$44,455,000 in 2014, is indicative of the disparity in the FBS. (2.5) This disparity is also reflected in the quartile table. (3.8, 3.16)

- Similarly, the largest total expense was \$154,129,000, while the median was \$63,959,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 and 3.23 for quartile data. These tables also accentuate the marked differences among Division I subdivisions.
- Generated revenues for men's programs decreased by 2.3 percent from 2013, including a 2.9 percent inflationary effect. Thus, the real decrease in men's generated revenues was 5.2 percent. Generated revenues for women's programs decreased by 14.6 percent, which included a 2.5 percent inflationary effect, yielding a 17.1 percent real decrease. (3.3)
- A total of 24 FBS athletics programs reported positive net generated revenues in 2014. This is an increase from 20 in 2013. (3.5)
- The median net generated revenues for those surplus programs was \$8,449,000 in 2013 and \$6,071,000 in 2014, while the median net deficit for the remaining programs was \$14,904,000 in 2013 and \$16,964,000 in 2014. The gap between the financially successful programs and others remained relatively even at just over \$23,000,000 in 2014. (3.5)
- Between 50 and 60 percent of football and men's basketball programs have reported net generated revenues (surpluses) for each of the nine years reported, while the dollar amount has increased slightly but steadily each year. (3.6)
- Ticket sales and contributions from alumni and others continue to be the highest categories for generated revenues. The former accounted for approximately 25 percent of generated revenues and 20 percent of total revenue, while the latter accounted for approximately 26 percent of generated and 21 percent of total. NCAA and conference distributions are accounting for an increasing proportion of generated (24 percent) and total (20 percent) revenue. This trend is likely to continue as conference television contracts become more lucrative in the future. Together, these three line items accounted for over three-quarters of generated revenues. (3.14)
- Similarly, three line items made up almost two-thirds of total expenses for the subdivision. Salaries and benefits at about 34 percent and grants-in-aid at 15 percent were the dominant expense lines. The latter follows the national trend of tuition increases, while the former

appears to be market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. Facilities maintenance and rental weighed in at approximately 14 percent of total expenses as the next largest line item for FBS institutions. (3.15)

- The highest coaches' salaries were incurred in football, men's basketball, women's basketball and men's ice hockey respectively. (3.12a and b)
- The median expense per male and female student-athletes increased slightly. (2.2)
- Significant differences exist between Public and Private schools in this and the other subdivisions.

FOOTBALL CHAMPIONSHIP SUBDIVISION (FCS)

- Median generated revenues increased from 2013 by 9.1 percent, as compared with a 1.1 percent increase from 2012 to 2013. (2.1)
- Median total expenses increased, by 4.6 percent from 2013, as compared to a 2.7 percent increase from 2012 to 2013. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues moved from \$5,907,000 in 2004 to \$11,041,000 in 2014. Thus, the median losses for the subdivision's schools continue to grow, increasing by 1.9 percent since 2013 and 86.9 percent since 2004. (2.3)
- The largest generated revenue for fiscal year 2014 of \$20,911,000 compared with median generated revenue of \$4,137,000 are indicative of the disparity in the FCS. (2.5) This is also reflected in the quartile table (4.8) and the percentiles table. (4.16)
- Similarly, the largest total expense was \$43,767,000, while the median was \$15,154,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$63,959,000) and the FCS (\$15,154,000) total expenses. Also see Table 4.10 for quartile data.
- Generated revenues for men's programs increased by 2.2 percent from 2013, while generated revenues for women's programs increased by 7.2 percent. After adjusting for inflation, however, there was

- a decrease for men's programs is 0.8 percent, and the increase for women is 3.9 percent. (4.3)
- As with revenues, table 4.3 reflects the portions of increases in expenses that were the result of inflation. After adjusting for the nearly 3.1 percent inflationary increase in total expenses, the real change was a 1.5 percent increase. (4.3)
- As in previous years, no FCS athletics programs reported net generated revenues in 2014. The median negative net generated revenue (expenses in excess of generated revenues) in 2013 was \$10,833,000 and \$11,041,000 in 2014. The net losses have increased fairly steadily over the eleven - year period. (4.5)
- Only 2.0 percent of football, 3.0 percent of men's basketball programs, and 0.0 percent of women's basketball programs reported net generated revenues (surpluses) for 2014, which was consistent with recent years. These net generated revenues were minimal, however the median losses for the remaining programs in 2014 are \$2,179,000 for football, \$828,000 for men's basketball, and \$962,000 for women's basketball. There is also an unusual spike in Men's Basketball positive net generated revenue reported for 2014. (4.6)
- Ticket sales (15 percent), contributions from alumni and others (27 percent), and NCAA and conference distributions (17 percent) continue to carry the load as a percentage of generated revenues. Guarantees and options now account for 12 percent of generated revenues at the median FCS institution. (4.14)
- Similarly, two line items made up 58 percent of total expenses for the subdivision. Salaries and benefits at 32 percent and grants-in-aid at 26 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter is apparently market driven. Thus, efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. No other expense line item is significant across the subdivision. (4.15)
- The highest salaries were incurred in football, ice hockey and basketball, respectively, on the men's side, and basketball and ice hockey programs on the women's side. (4.12a and b)

- Allocated revenues (those provided by the institution or state government) as a percentage of total revenues have remained steady at 71 percent since 2006. (4.14)
- Significant differences exist between Public and Private schools in this and the other subdivisions.

DIVISION I WITHOUT FOOTBALL

- Median generated revenues increased by 9.8 percent from 2013, after seeing a 10.1 percent increase from 2012 to 2013. (2.1)
- Median total expenses increased by 2.1 percent from 2013, compared with the 8.0 percent increase from 2012 to 2013. Thus, the growth rate of expenses and generated revenues in this subdivision have both increased this past year. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues, at \$11,245,000, reflects a 4.9 percent increase from 2013. (2.3) Thus, losses in this subdivision continue to grow at a rate greater than inflation.
- As in the other two subdivisions, the largest generated revenue of \$22,303,000 and median generated revenue of \$2,667,000 are indicative of the disparity in the subdivision. (2.5) This is also reflected in the quartile table (5.8) and percentiles table. (5.16)
- Similarly, the largest total expense was \$44,549,000, while the median was \$14,332,000, indicative of the varying budget sizes. (2.6) This table also reflected the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data and 5.22 for percentiles.
- Generated revenues increased by 15.7 percent from 2013 for men's programs, while women's programs saw a 1.0 percent decrease. Revenues not allocated to a specific gender increased by 13.0 percent since 2013. (5.3)
- Table 5.3 reflects the portions of increases in revenues and expenses that were the result of inflation and the portions that reflect the "real" changes. For example, after adjusting for the 3.0 percent inflationary increase, there was actually a 0.9 percent decrease in total expenses for the subdivision. (5.3)

- No athletics program in this subdivision has reported positive net generated revenues since 2004, when one reported small net generated revenues. The median negative net generated revenue (expenses in excess of generated revenues) in 2014 was \$11,245,000. The net losses have increased steadily over the eleven-year period, from \$5,367,000 in 2004. (5.5)
- The number of men's basketball programs reporting net generated revenues has fallen from a high of eight percent in 2004 to a low of seven percent in 2014, moving from \$704,000 in 2004 to almost \$885,000 in 2014. The losses for the remaining MBB programs have grown from \$64,000 in 2004 to \$1,358,000 in 2014. Women's basketball losses have grown from \$686,000 in 2004 to \$1,257,000 in 2014. (5.6)
- As in the FCS, ticket sales (17 percent), NCAA/conference distributions (21 percent) and contributions from alumni and others (30 percent) account for the preponderance of generated revenues. Generated revenues account for only 24 percent of total revenues in the subdivision. (5.14)
- The two line items of grants-in-aid and salaries made up 61 percent of total expenses for the subdivision. Salaries and benefits comprise 32 percent and grants-in-aid 29 percent. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)
- Significant differences exist between Public and Private schools in this and the other subdivisions.

DASHBOARD OBSERVATIONS

As was true with the 2013 data, there are some significant trends of interest among the dashboards indicators (2.7):

- In the FBS, total athletics expenditures as a percentage of the total institutional budget have climbed to 5.6 percent from 4.6 percent in 2004. This indicates that athletics expenses have increased at a slightly higher rate than those of the overall institution. FCS showed an increase from 5.2 percent in 2004 to 7.0 percent in

2014, while Division I schools without football have grown from 4.5 to 6.0 percent. It should be noted, however, that for these purposes, athletics generated revenues have not been netted against expenditures. When these generated revenues are included, the percentages fall significantly, e.g., to less than three percent for FBS schools.

- In all three subdivisions, athletics aid and compensation are the two largest expense items. In the FBS, athletics aid as a percentage of total operating expenses has remained steady around 16.0 percent. FCS and DI without football schools have stayed steady at or slightly below 30 percent for grants-in-aid. Total compensation as a percentage of total operating expenses has increased slightly over time at FBS and DI without football institutions and decreased slightly in FCS.
- Generated revenues as a percentage of athletics expenses, a measure of self-sufficiency, continue to hover around 25 to 27 percent for the FCS and has dropped to 18.6 percent for DI without football. The FBS schools dropped to 71.3 percent from 76.9 percent in 2004.
- The FBS continues to rely heavily on football revenues (45.0 percent), as does, to a lesser extent, the FCS at 24.2 percent.
- Perhaps most importantly, the "increase gap", which measures the difference between increase rates of athletics expenditures and total institutional expenditures, decreased for all three subdivisions. This indicator behaves sporadically and always bears watching.
- One final note is the continued increase in athletics expense per student-athlete for FBS schools, as expenditures increase more rapidly than the number of student-athletes. Although the other two subdivisions experienced slight increases, they were more substantial for FBS schools.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
Division I
Fiscal Years 2004 through 2014

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Median Total Revenue				Median Total Expense			
2014	62,275,000	15,315,000	14,413,000	2014	63,959,000	15,154,000	14,322,000
Percent change from 2013	0.6%	4.2%	9.8%	Percent change from 2013	2.8%	4.6%	2.1%
2013	61,915,000	14,693,000	13,130,000	2013	62,227,000	14,493,000	14,023,000
Percent change from 2012	10.6%	6.8%	2.9%	Percent change from 2012	10.6%	2.7%	8.0%
2012	55,976,000	13,761,000	12,756,000	2012	56,265,000	14,115,000	12,983,000
Percent change from 2011	6.2%	2.5%	7.8%	Percent change from 2011	10.8%	6.8%	8.8%
2011	52,715,000	13,425,000	11,831,000	2011	50,774,000	13,218,000	11,930,000
Percent change from 2010	9.1%	1.8%	6.8%	Percent change from 2010	8.8%	1.0%	3.2%
2010	48,298,000	13,189,000	11,077,000	2010	46,688,000	13,091,000	11,562,000
Percent change from 2009	5.7%	8.9%	6.7%	Percent change from 2009	1.7%	8.9%	10.1%
2009	45,698,000	12,111,000	10,382,000	2009	45,887,000	12,019,000	10,502,000
Percent change from 2008	11.2%	0.3%	3.0%	Percent change from 2008	10.9%	-0.8%	1.5%
2008	41,088,000	12,080,000	10,082,000	2008	41,363,000	12,115,000	10,347,000
Percent change from 2007	9.4%	14.8%	8.6%	Percent change from 2007	5.5%	14.9%	10.0%
2007	37,566,000	10,527,000	9,281,000	2007	39,192,000	10,541,000	9,403,000
2006	35,400,000	9,642,000	8,771,000	2006	35,756,000	9,485,000	8,918,000
2005	32,849,000	9,007,000	8,036,000	2005	31,128,000	8,655,000	7,931,000
2004	28,214,000	7,770,000	7,281,000	2004	28,991,000	7,810,000	7,147,000
Median Total Generated Revenue				Average Number of Athletes			
2014	44,455,000	4,137,000	2,667,000	2014	615	520	374
Percent change from 2013	6.1%	9.1%	9.8%	Percent change from 2013	0.7%	1.6%	1.9%
2013	41,897,000	3,793,000	2,428,000	2013	611	512	367
Percent change from 2012	3.2%	1.1%	10.1%	Percent change from 2012	-0.7%	-0.4%	1.7%
2012	40,581,000	3,750,000	2,206,000	2012	615	514	361
Percent change from 2011	4.6%	9.0%	-1.7%	Percent change from 2011	-0.2%	1.8%	1.4%
2011	38,781,000	3,439,000	2,244,000	2011	616	505	356
Percent change from 2010	9.7%	4.6%	12.6%	Percent change from 2010	0.8%	-0.8%	0.8%
2010	35,336,000	3,289,000	1,993,000	2010	611	509	353
Percent change from 2009	9.5%	14.0%	-5.1%	Percent change from 2009	1.3%	1.2%	1.7%
2009	32,264,000	2,886,000	2,099,000	2009	603	503	347
Percent change from 2008	5.8%	-3.1%	-1.2%	Percent change from 2008	0.2%	-1.8%	3.0%
2008	30,494,000	2,978,000	2,125,000	2008	602	512	337
Percent change from 2007	17.0%	6.0%	9.3%	Percent change from 2007	0.7%	1.2%	2.4%
2007	26,062,000	2,809,000	1,945,000	2007	598	506	329
2006	26,432,000	2,345,000	1,828,000	2006	588	494	327
2005	24,312,000	2,214,000	1,619,000	2005	589	498	323
2004	22,864,000	2,047,000	1,469,000	2004	577	492	311

Note: Participating Athletes totals represent non-duplicated count.

**TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2014**

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Participating Athletes by Program (Average)				Median Expenses per Athlete			
Men's Program – 2014	333	289	181	Men's Program – 2014	78,000	24,000	27,000
– 2013	331	285	177	– 2013	75,000	22,000	26,000
– 2012	331	289	176	– 2012	76,000	22,000	25,000
– 2011	333	284	177	– 2011	67,000	20,000	23,000
– 2010	333	288	176	– 2010	61,000	19,000	21,000
– 2009	331	288	171	– 2009	64,000	18,000	22,000
– 2008	333	291	167	– 2008	57,000	17,000	21,000
– 2007	331	290	161	– 2007	50,000	15,000	20,000
– 2006	325	284	162	– 2006	47,000	15,000	19,000
– 2005	328	286	159	– 2005	41,000	13,000	18,000
– 2004	322	283	153	– 2004	41,000	12,000	17,000
Women's Program – 2014	282	232	192	Women's Program – 2014	38,000	19,000	24,000
– 2013	280	227	189	– 2013	36,000	18,000	23,000
– 2012	284	225	184	– 2012	32,000	18,000	23,000
– 2011	283	221	179	– 2011	30,000	17,000	21,000
– 2010	278	221	177	– 2010	29,000	16,000	20,000
– 2009	272	216	176	– 2009	29,000	16,000	20,000
– 2008	270	221	170	– 2006	23,000	13,000	18,000
– 2007	267	217	167	– 2005	22,000	11,000	16,000
– 2006	263	210	165	– 2004	21,000	11,000	16,000
– 2005	261	212	164				
– 2004	255	210	157				

TABLE 2.2 (continued)
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2014

	FBS	FCS	Div. I w/o Football
Annual cost of full grant (Average)			
Public Schools			
2014 – In-state	28,000	22,000	24,000
2014 – Out-of-state	42,000	33,000	37,000
2013 – In-state	23,000	21,000	24,000
2013 – Out-of-state	37,000	32,000	36,000
2012 – In-state	26,000	20,000	23,000
2012 – Out-of-state	39,000	31,000	35,000
2011 – In-state	25,000	20,000	22,000
2011 – Out-of-state	38,000	30,000	33,000
2010 – In-state	24,000	19,000	21,000
2010 – Out-of-state	36,000	29,000	31,000
2009 – In-state	20,000	18,000	19,000
2009 – Out-of-state	31,000	27,000	29,000
2008 – In-state	18,000	17,000	18,000
2008 – Out-of-state	29,000	26,000	28,000
2007 – In-state	18,000	16,000	17,000
2007 – Out-of-state	28,000	24,000	26,000
2006 – In-state	17,000	15,000	16,000
2006 – Out-of-state	26,000	23,000	26,000
2005 – In-state	16,000	14,000	16,000
2005 – Out-of-state	25,000	22,000	25,000
2004 – In-state	15,000	13,000	14,000
2004 – Out-of-state	24,000	20,000	23,000
Private Schools			
2014 – In-state	57,000	51,000	52,000
2013 – In-state	55,000	50,000	51,000
2012 – In-state	52,000	48,000	49,000
2011 – In-state	50,000	46,000	46,000
2010 – In-state	48,000	44,000	44,000
2009 – In-state	46,000	43,000	42,000
2008 – In-state	44,000	41,000	40,000
2007 – In-state	41,000	39,000	38,000
2006 – In-state	39,000	36,000	36,000
2005 – In-state	37,000	34,000	34,000
2004 – In-state	35,000	32,000	32,000

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
Football Bowl Subdivision							
Total Generated Revenues	22,864,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000	44,455,000
Total Expenses	28,991,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000	63,959,000
Median Net Generated Revenue	(5,902,000)	(10,164,000)	(9,446,000)	(10,282,000)	(12,272,000)	(11,623,000)	(14,734,000)
Football Championship Subdivision							
Total Generated Revenues	2,047,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000	4,137,000
Total Expenses	7,810,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000	15,154,000
Median Net Generated Revenue	(5,907,000)	(8,643,000)	(9,189,000)	(9,581,000)	(10,219,000)	(10,833,000)	(11,041,000)
Division I without Football							
Total Generated Revenues	1,469,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000	2,667,000
Total Expenses	7,147,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000	14,322,000
Median Net Generated Revenue	(5,266,000)	(8,340,000)	(8,597,000)	(9,330,000)	(9,809,000)	(10,724,000)	(11,245,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
Football Bowl Subdivision							
Largest Reported	103,871,000	138,459,000	143,555,000	150,296,000	163,295,000	165,691,000	196,030,000
Median	28,214,000	45,698,000	48,298,000	52,715,000	55,976,000	61,915,000	62,275,000
Football Championship Subdivision							
Largest Reported	31,671,000	42,565,000	40,186,000	38,966,000	44,600,000	41,446,000	43,852,000
Median	7,770,000	12,111,000	13,189,000	13,425,000	13,761,000	14,693,000	15,315,000
Division I without Football							
Largest Reported	21,237,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000	44,549,000
Median	7,281,000	10,382,000	11,077,000	11,831,000	12,756,000	13,130,000	14,413,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
Football Bowl Subdivision							
Largest Reported	103,862,000	138,459,000	143,555,000	150,296,000	163,295,000	169,691,000	193,875,000
Median	22,864,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000	44,455,000
Football Championship Subdivision							
Largest Reported	15,431,000	18,736,000	18,756,000	17,661,000	19,343,000	23,343,000	20,911,000
Median	2,047,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000	4,137,000
Division I without Football							
Largest Reported	15,413,000	16,809,000	14,367,000	17,349,000	15,564,000	17,548,000	22,303,000
Median	1,469,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000	2,667,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
Football Bowl Subdivision							
Largest Reported	90,088,000	127,651,000	130,437,000	133,687,000	138,270,000	146,808,000	154,129,000
Median	28,991,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000	63,959,000
Football Championship Subdivision							
Largest Reported	28,197,000	42,691,000	39,236,000	39,549,000	44,941,000	42,205,000	43,767,000
Median	7,810,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000	15,154,000
Division I without Football							
Largest Reported	21,237,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000	44,549,000
Median	7,147,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000	14,322,000

**TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Years 2004, 2008, 2012 and 2014**

	FBS				FCS				Div. I w/o Football			
	2004	2008	2012	2014	2004	2008	2012	2014	2004	2008	2012	2014
Sponsored sport count	19	19	19	19	18	18	18	17	16	16	17	18
Athletics expenditures as percentage of total institutional budget	4.6%	5.3%	5.5%	5.6%	5.2%	5.9%	6.0%	7.0%	4.5%	5.5%	5.9%	6.0%
Generated Revenues as percentage of Total Revenues	79.0%	76.6%	72.5%	73.5%	26.9%	26.7%	27.0%	27.4%	20.5%	21.1%	18.3%	18.4%
Allocated Revenues as percentage of Total Revenues	21.3%	23.4%	27.5%	26.5%	73.8%	73.3%	73.0%	72.6%	79.5%	78.9%	81.7%	81.6%
Generated Revenues as percentage of total athletic expenditures (self-sufficiency)	76.9%	76.0%	71.9%	71.3%	24.9%	26.1%	27.0%	27.3%	20.3%	20.7%	17.1%	18.6%
Reliance on football generated revenues	43.0%	44.6%	44.3%	45.0%	21.4%	21.5%	24.0%	24.2%	9.7%	1.4%	2.4%	9.8%
Reliance on women's and men's basketball revenues	15.4%	13.0%	13.4%	11.8%	18.8%	16.8%	16.0%	15.9%	29.6%	27.8%	29.5%	25.9%
Increase Gap: Athlete vs. Organization Expense	.	0.2%	4.4%	2.3%	.	0.1%	3.0%	2.0%	.	0.7%	3.1%	1.4%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	16.2%	16.0%	28.6%	27.8%	30.0%	29.8%	30.2%	28.3%	28.7%	28.4%
Total compensation as percentage of total operating expenses	33.8%	33.3%	34.7%	35.0%	34.6%	32.5%	32.0%	31.9%	34.0%	31.7%	31.4%	33.0%
Coaches' compensation as a percentage of total operating expenses	17.2%	17.5%	18.4%	18.9%	19.8%	18.9%	18.0%	18.7%	19.0%	17.7%	17.4%	18.2%
Administrative compensation as a percentage of total operating expenses	15.5%	15.5%	15.5%	15.6%	13.5%	13.2%	13.0%	12.7%	15.0%	12.9%	13.7%	13.6%
Severance pay as a percentage of total operating expenses	0.0%	0.4%	0.3%	0.1%	0.0%	0.5%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.6%	19.9%	19.9%	17.2%	17.8%	17.0%	18.3%	16.6%	17.8%	16.7%	17.5%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	14.8%	14.5%	6.4%	12.0%	13.0%	11.1%	5.4%	9.3%	11.1%	11.0%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.3%	11.6%	12.3%	9.4%	9.1%	8.0%	8.2%	10.1%	10.0%	7.9%	7.8%
Athletic expense per student athlete	63,000	85,000	105,000	116,000	20,000	32,000	36,000	39,000	26,000	39,000	43,000	45,000

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FBS
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2014								
Men's	30,573,000	162,183,000	30,869,000	162,183,000	26,087,000	70,550,000	(539,000)	3,198,000
Women's	986,000	12,773,000	3,539,000	17,717,000	10,612,000	28,628,000	(8,449,000)	(6,380,000)
Coed	11,453,000	53,355,000	20,287,000	57,751,000	18,648,000	81,256,000	(6,170,000)	372,000
Total	44,455,000	193,875,000	62,275,000	196,030,000	63,959,000	154,129,000	(14,734,000)	203,000
2013								
Men's	31,305,000	132,765,000	32,536,000	132,765,000	24,821,000	63,350,000	416,000	2,832,000
Women's	1,154,000	14,658,000	3,605,000	24,178,000	9,969,000	34,893,000	(7,450,000)	(5,801,000)
Coed	10,329,000	52,525,000	18,900,000	55,395,000	17,906,000	82,537,000	(6,113,000)	0
Total	41,897,000	165,691,000	61,915,000	165,691,000	62,227,000	146,808,000	(11,623,000)	201,000
2012								
Men's	26,957,000	131,383,000	29,459,000	131,383,000	25,304,000	54,444,000	(2,000)	2,377,000
Women's	1,124,000	10,967,000	3,343,000	16,361,000	9,172,000	37,242,000	(7,325,000)	(5,416,000)
Coed	9,432,000	55,413,000	17,433,000	55,413,000	17,112,000	78,993,000	(5,938,000)	0
Total	40,581,000	163,295,000	55,976,000	163,295,000	56,265,000	138,270,000	(12,272,000)	458,000
2011								
Men's	25,575,000	119,567,000	28,498,000	119,567,000	22,358,000	58,260,000	1,425,000	4,287,000
Women's	940,000	10,253,000	3,165,000	12,179,000	8,543,000	23,743,000	(6,937,000)	(5,066,000)
Coed	8,278,000	49,054,000	17,003,000	51,474,000	16,203,000	73,644,000	(5,332,000)	47,000
Total	38,781,000	150,296,000	52,715,000	150,296,000	50,774,000	133,687,000	(10,282,000)	966,000
2010								
Men's	22,927,000	116,690,000	25,909,000	116,690,000	20,416,000	73,995,000	1,101,000	2,675,000
Women's	876,000	9,846,000	2,792,000	11,890,000	8,006,000	22,407,000	(6,353,000)	(4,768,000)
Coed	7,280,000	90,603,000	16,094,150	91,744,000	15,229,000	73,306,000	(5,025,000)	282,000
Total	35,336,000	143,555,000	48,298,000	143,555,000	46,688,000	130,437,000	(9,446,000)	413,000
2009								
Men's	22,557,000	107,911,000	22,996,000	107,911,000	21,133,000	62,361,000	713,000	2,789,000
Women's	836,000	9,043,000	2,345,000	11,904,000	7,781,000	23,662,000	(6,400,000)	(4,822,000)
Coed	7,227,000	37,805,000	14,694,000	48,671,000	15,104,000	72,852,000	(5,138,000)	63,000
Total	32,264,000	138,459,000	45,698,000	138,459,000	45,887,000	127,651,000	(10,164,000)	1,000
2004								
Men's	13,974,000	81,346,000	14,929,000	81,351,000	13,153,000	53,674,000	(42,000)	1,279,000
Women's	516,000	22,516,000	1,591,000	22,520,000	5,299,000	31,188,000	(4,323,000)	(3,326,000)
Coed	4,145,000	35,327,000	9,239,000	38,743,000	8,941,000	43,683,000	(3,251,000)	518,000
Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	88,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues. Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS
Median Values
Fiscal Years 2004 through 2014

	Generated Revenues	Total Revenues	Total Expenses
2014 (1.324)			
Men's	23,091,000	23,315,000	19,703,000
Women's	745,000	2,673,000	8,015,000
Coed	8,651,000	15,323,000	14,085,000
Total	33,576,000	47,036,000	48,307,000
2013 (1.285)			
Men's	24,362,000	25,320,000	19,316,000
Women's	898,000	2,805,000	7,758,000
Coed	8,038,000	14,708,000	13,934,000
Total	32,605,000	48,183,000	48,425,000
2012 (1.265)			
Men's	21,310,000	23,288,000	20,003,000
Women's	889,000	2,642,000	7,251,000
Coed	7,456,000	13,781,000	13,527,000
Total	32,080,000	44,250,000	44,478,000
2011 (1.245)			
Men's	20,542,000	22,890,000	17,958,000
Women's	755,000	2,542,000	6,862,000
Coed	6,649,000	13,657,000	13,015,000
Total	31,149,000	42,342,000	40,782,000
2010 (1.216)			
Men's	18,854,000	21,307,000	16,789,000
Women's	720,000	2,296,000	6,584,000
Coed	5,987,000	13,235,000	12,524,000
Total	29,059,000	39,719,000	38,395,000
2009 (1.205)			
Men's	18,720,000	19,084,000	17,538,000
Women's	694,000	1,946,000	6,457,000
Coed	5,998,000	12,194,000	12,534,000
Total	26,775,000	37,924,000	38,080,000
2004 (1.000)			
Men's	13,974,000	14,929,000	13,153,000
Women's	516,000	1,591,000	5,299,000
Coed	4,145,000	9,239,000	8,941,000
Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FBS
Fiscal Years 2004 through 2014**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2014	Men's	-5.22%	2.88%	-2.34%	-7.92%	2.80%	-5.12%	2.00%	3.10%	5.10%
	Women's	-17.06%	2.48%	-14.58%	-4.72%	2.89%	-1.83%	3.32%	3.14%	6.46%
	Coed	7.62%	3.26%	10.88%	4.18%	3.16%	7.34%	1.08%	3.07%	4.15%
	Total	2.98%	3.13%	6.11%	-2.38%	2.96%	0.58%	-0.24%	3.03%	2.78%
2013	Men's	14.32%	1.81%	16.13%	8.73%	1.72%	10.45%	-3.44%	1.53%	-1.91%
	Women's	1.04%	1.65%	2.69%	6.19%	1.66%	7.85%	6.99%	1.70%	8.69%
	Coed	7.81%	1.70%	9.52%	6.73%	1.69%	8.42%	3.01%	1.63%	4.64%
	Total	1.64%	1.61%	3.24%	8.89%	1.72%	10.61%	8.87%	1.72%	10.60%
2012	Men's	3.74%	1.67%	5.40%	1.74%	1.63%	3.37%	11.39%	1.79%	13.18%
	Women's	17.75%	1.83%	19.58%	3.93%	1.68%	5.61%	5.67%	1.69%	7.36%
	Coed	12.14%	1.80%	13.94%	0.91%	1.62%	2.53%	3.93%	1.68%	5.61%
	Total	2.99%	1.65%	4.64%	4.51%	1.68%	6.19%	9.06%	1.75%	10.81%
2011	Men's	8.95%	2.60%	11.55%	7.43%	2.56%	9.99%	6.96%	2.55%	9.51%
	Women's	4.86%	2.44%	7.31%	10.71%	2.65%	13.36%	4.22%	2.49%	6.71%
	Coed	11.06%	2.65%	13.71%	3.19%	2.46%	5.65%	3.92%	2.48%	6.40%
	Total	7.19%	2.56%	9.75%	6.60%	2.54%	9.15%	6.22%	2.53%	8.75%
2010	Men's	0.72%	0.92%	1.64%	11.65%	1.02%	12.67%	-4.27%	0.88%	-3.39%
	Women's	3.75%	1.04%	4.78%	17.99%	1.08%	19.06%	1.97%	0.92%	2.89%
	Coed	-0.18%	0.92%	0.73%	8.54%	0.99%	9.53%	-0.08%	0.91%	0.83%
	Total	8.53%	0.99%	9.52%	4.73%	0.96%	5.69%	0.83%	0.92%	1.75%
2008	Men's	11.69%	5.57%	17.26%	3.19%	5.15%	8.34%	9.00%	5.44%	14.43%
	Women's	14.68%	5.72%	20.40%	33.86%	6.67%	40.53%	3.13%	5.14%	8.28%
	Coed	-4.59%	4.76%	0.17%	-2.40%	4.87%	2.47%	5.63%	5.27%	10.90%
	Total	11.45%	5.56%	17.01%	4.18%	5.20%	9.38%	0.53%	5.01%	5.54%

Notes: The Total Change reflects unadjusted amounts for the period.
 The Real Change reflects the change after removal of the effects of inflation.
 The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FBS
Fiscal Years 2004 through 2014**

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2014						
Football	21,717,000	151,044,000	22,213,000	151,044,000	16,062,000	49,639,000
Men’s Basketball	5,753,000	40,572,000	6,574,000	40,572,000	5,744,000	16,355,000
Women’s Basketball	271,000	7,064,000	750,000	7,085,000	2,783,000	6,324,000
2013						
Football	20,278,000	109,400,000	20,278,000	109,400,000	15,279,000	41,550,000
Men’s Basketball	5,580,000	42,399,000	6,267,000	42,399,000	5,247,000	16,191,000
Women’s Basketball	290,000	4,829,000	742,000	5,992,000	2,625,000	5,992,000
2012						
Football	18,582,000	103,814,000	19,593,000	103,814,000	14,820,000	37,774,000
Men’s Basketball	5,813,000	42,435,000	6,067,000	42,435,000	5,007,000	15,901,000
Women’s Basketball	275,000	4,703,000	690,000	5,492,000	2,522,000	6,587,000
2011						
Football	16,859,000	95,750,000	17,909,000	95,750,000	13,052,000	39,218,000
Men’s Basketball	4,948,000	40,888,000	5,577,000	40,888,000	4,366,000	13,820,000
Women’s Basketball	275,000	5,025,000	688,000	5,106,000	2,304,000	6,126,000
2010						
Football	16,210,000	93,943,000	17,200,000	93,943,000	12,367,000	37,979,000
Men’s Basketball	4,776,000	25,890,000	4,923,000	25,890,000	4,003,000	12,286,000
Women’s Basketball	277,000	5,290,000	579,000	5,290,000	2,168,000	6,004,000
2009						
Football	14,144,000	87,584,000	15,306,000	87,584,000	11,919,000	40,829,000
Men’s Basketball	4,969,000	25,495,000	5,019,000	25,495,000	3,958,000	13,874,000
Women’s Basketball	278,000	4,975,000	589,000	4,975,000	2,040,000	5,625,000
2004						
Football	8,289,000	46,242,000	9,209,000	47,556,000	7,493,000	16,402,000
Men’s Basketball	3,212,000	16,466,000	3,212,000	16,466,000	2,480,000	6,170,000
Women’s Basketball	158,000	4,937,000	386,000	4,937,000	1,379,000	5,175,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues. Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

**TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FBS
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Program	61	49%	16,783,000	64	51%	(7,134,000)
Women's Program	0	0%	NA	125	100%	(8,449,000)
Total	24	19%	6,071,000	101	81%	(16,964,000)
2013						
Men's Program	62	50%	14,975,000	61	50%	(6,636,000)
Women's Program	0	0%	NA	123	100%	(7,450,000)
Total	20	16%	8,449,000	103	84%	(14,904,000)
2012						
Men's Program	60	50%	14,661,000	60	50%	(5,670,000)
Women's Program	0	0%	NA	120	100%	(7,325,000)
Total	23	19%	8,839,000	97	81%	(14,645,000)
2011						
Men's Program	63	53%	11,743,000	57	48%	(5,233,000)
Women's Program	0	0%	NA	120	100%	(6,937,000)
Total	23	19%	8,976,000	96	81%	(12,140,000)
2010						
Men's Program	63	53%	14,359,000	57	48%	(5,176,000)
Women's Program	0	0%	NA	120	100%	(6,353,000)
Total	22	18%	7,367,000	98	82%	(11,597,000)
2009						
Men's Program	61	51%	13,291,000	59	49%	(4,799,000)
Women's Program	0	0.00%	NA	120	100%	(6,400,000)
Total	14	12%	4,360,000	106	88%	(11,267,000)
2004						
Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
Women's Program	0	0%	NA	116	100%	(4,323,000)
Total	18	16%	4,237,000	98	84%	(7,093,000)
Eleven Year Average Total Program	21	18%	6,395,000	98	82%	(11,135,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS
Fiscal Years 2004 through 2014

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Football	69	55%	14,483,000	56	45%	(4,214,000)
Men’s Basketball	63	50%	2,762,000	62	50%	(1,339,000)
Women’s Basketball	2	0%	437,000	123	98%	(2,150,000)
2013						
Football	69	56%	12,926,000	54	44%	(3,818,000)
Men’s Basketball	62	50%	3,657,000	61	50%	(1,252,000)
Women’s Basketball	1	0%	871,000	122	99%	(1,961,000)
2012						
Football	67	56%	11,506,000	53	44%	(3,352,000)
Men’s Basketball	64	53%	3,068,000	56	47%	(1,154,000)
Women’s Basketball	1	0%	1,309,000	119	99%	(1,912,000)
2011						
Football	68	57%	10,264,000	52	43%	(2,824,000)
Men’s Basketball	66	55%	3,365,000	54	45%	(1,000,000)
Women’s Basketball	0	0%	NA	120	100%	(1,806,000)
2010						
Football	69	58%	9,123,000	51	43%	(2,868,000)
Men’s Basketball	67	56%	3,677,000	53	44%	(975,000)
Women’s Basketball	1	1%	608,000	119	99%	(1,626,000)
2009						
Football	68	57%	8,805,000	52	43%	(2,697,000)
Men’s Basketball	67	56%	2,917,000	53	44%	(873,000)
Women’s Basketball	0	NA	0	120	100%	(1,557,000)
2004						
Football	64	55%	7,512,000	52	45%	(1,846,000)
Men’s Basketball	67	58%	2,151,000	49	42%	(550,000)
Women’s Basketball	3	3%	1,217,000	113	97%	(1,043,000)

TABLE 3.7
 SOURCES OF REVENUES
 DIVISION I – FBS
 Fiscal Year 2014
 Median Values

	Public	Private	Total
Total Ticket Sales	8,512,000	10,747,000	9,155,000
NCAA and conference distributions	10,278,000	17,598,000	11,584,000
Guarantees and options	714,000	629,000	687,000
Cash contributions from alumni and others	9,197,000	10,252,000	9,850,000
Third Party Support	-	-	-
Other:			
Concessions/Programs/Novelties	1,023,000	1,347,000	1,119,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	3,292,000	4,245,000	3,392,000
Sports camps	140,000	29,000	87,000
Endowment/Investment Income	236,000	1,852,000	369,000
Miscellaneous	781,000	512,000	757,000
Total Generated Revenues	38,487,000	52,107,000	44,455,000
Allocated Revenues:			
Direct Institutional Support	2,946,000	13,134,000	3,779,000
Indirect Institutional Support	185,000	2,462,000	423,000
Student Fees	2,638,000	-	1,960,000
Direct government support	0	-	0
Total Allocated Revenues	10,373,000	20,197,000	12,941,000
Total All Revenues	55,449,000	70,618,000	62,275,000

Note: There were 108 public and 17 private institutions reporting.

TABLE 3.8
SOURCES OF REVENUES
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	27,556,000	14,400,000	5,627,000	1,437,000
NCAA and conference distributions	22,643,000	20,426,000	3,892,000	1,929,000
Guarantees and options	365,000	340,000	825,000	1,591,000
Cash contributions from alumni and others	30,204,000	15,282,000	5,594,000	2,304,000
Third Party Support	-	-	-	-
Other:				
Concessions/Programs/Novelties	2,531,000	1,582,000	769,000	183,000
Broadcast Rights	1,500,000	-	-	-
Royalties/Advertising/Sponsorship	8,593,000	4,847,000	2,276,000	653,000
Sports camps	348,000	68,000	29,000	142,000
Endowment/Investment Income	2,708,000	977,000	156,000	115,000
Miscellaneous	2,510,000	1,238,000	578,000	275,000
Total Generated Revenues	105,275,000	63,442,000	24,274,000	8,917,000
Allocated Revenues:				
Direct Institutional Support	250,000	3,591,000	7,887,000	5,959,000
Indirect Institutional Support	-	-	621,000	1,424,000
Student Fees	-	1,604,000	3,416,000	5,689,000
Direct government support	-	-	-	-
Total Allocated Revenues	3,275,000	10,105,000	18,504,000	17,616,000
Total All Revenues	110,240,000	75,417,000	40,990,000	27,050,000

**TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2014
Median Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	4,377,000	8,488,000	4,810,000	Men	789,000	915,000	802,000
Women	3,319,000	6,616,000	3,549,000	Women	307,000	432,000	321,000
Administrative and Non-gender	233,000	175,000	219,000	Administrative and Non-gender	153,000	316,000	159,000
Total	7,907,000	15,291,000	9,057,000	Total	1,492,000	1,618,000	1,537,000
Guarantees and Options				Fundraising			
Men	1,227,000	1,410,000	1,230,000	Men	83,000	170,000	86,000
Women	66,000	70,000	67,000	Women	20,000	20,000	20,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	942,000	993,000	955,000
Total	1,324,000	1,477,000	1,336,000	Total	1,310,000	1,358,000	1,318,000
Salaries and Benefits – University paid				Game Expenses			
Men	9,464,000	11,961,000	10,453,000	Men	1,350,000	1,857,000	1,384,000
Women	2,753,000	3,598,000	3,038,000	Women	311,000	309,000	309,000
Administrative and Non-gender	6,779,000	8,550,000	6,847,000	Administrative and Non-gender	94,000	147,000	97,000
Total	20,323,000	23,766,000	21,580,000	Total	1,957,000	2,501,000	2,001,000
Salaries and Benefits – Third Party paid				Medical			
Men	-	-	-	Men	30,000	14,000	21,000
Women	-	-	-	Women	3,000	-	3,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	472,000	497,000	483,000
Total	-	-	-	Total	721,000	722,000	722,000
Severance Pay				Membership Dues			
Men	5,000	-	3,000	Men	10,000	35,000	11,000
Women	-	-	-	Women	8,000	19,000	9,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	116,000	53,000	104,000
Total	84,000	52,000	83,000	Total	156,000	125,000	146,000
Team travel				Sports Camps			
Men	2,631,000	2,860,000	2,632,000	Men	-	-	-
Women	1,328,000	1,557,000	1,363,000	Women	-	-	-
Administrative and Non-gender	11,000	-	9,000	Administrative and Non-gender	-	-	-
Total	4,042,000	4,178,000	4,050,000	Total	26,000	15,000	16,000
Recruiting				Spirit Groups			
Men	606,000	758,000	641,000	Men	-	-	-
Women	274,000	275,000	275,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	115,000	68,000	102,000
Total	903,000	1,088,000	969,000	Total	172,000	102,000	166,000

TABLE 3.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2014
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	387,000	876,000	403,000
Women	107,000	179,000	109,000
Administrative and Non-gender	3,653,000	2,319,000	3,227,000
Total	5,737,000	5,994,000	5,742,000
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	31,000	608,000	120,000
Total	185,000	2,462,000	423,000
Other			
Men	737,000	1,294,000	814,000
Women	238,000	301,000	256,000
Administrative and Non-gender	2,494,000	2,099,000	2,359,000
Total	3,910,000	3,520,000	3,875,000
Total Operating Expenses			
Men	24,517,000	37,951,000	26,087,000
Women	9,233,000	15,383,000	10,612,000
Administrative and Non-gender	18,845,000	16,931,000	18,648,000
Total	52,460,000	72,061,000	63,959,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	6,156,000	6,444,000	3,840,000	3,249,000
Women	4,914,000	5,048,000	2,898,000	2,405,000
Administrative and Non-gender	463,000	212,000	121,000	109,000
Total	11,055,000	12,139,000	7,135,000	5,832,000
Guarantees and Options				
Men	2,376,000	1,458,000	787,000	570,000
Women	140,000	99,000	30,000	7,000
Administrative and Non-gender	-	-	-	-
Total	2,582,000	1,588,000	800,000	584,000
Salaries and Benefits – University paid				
Men	16,340,000	12,035,000	7,094,000	3,704,000
Women	5,276,000	4,001,000	2,205,000	1,521,000
Administrative and Non-gender	14,437,000	9,013,000	5,901,000	2,657,000
Total	35,512,000	24,576,000	14,804,000	7,937,000
Salaries and Benefits – Third Party paid				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay				
Men	118,000	93,000	36,000	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	186,000	158,000	36,000	4,000
Team travel				
Men	4,277,000	3,242,000	2,257,000	1,413,000
Women	2,439,000	1,696,000	1,083,000	680,000
Administrative and Non-gender	-	-	14,000	10,000
Total	6,738,000	4,893,000	3,378,000	2,277,000
Recruiting				
Men	1,080,000	837,000	495,000	310,000
Women	466,000	375,000	215,000	132,000
Administrative and Non-gender	-	-	-	-
Total	1,528,000	1,216,000	683,000	432,000

TABLE 3.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FBS
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	1,725,000	1,041,000	745,000	482,000
Women	720,000	432,000	273,000	202,000
Administrative and Non-gender	268,000	188,000	159,000	119,000
Total	2,715,000	1,824,000	1,300,000	840,000
Fundraising				
Men	116,000	218,000	84,000	63,000
Women	37,000	31,000	7,000	12,000
Administrative and Non-gender	1,769,000	1,553,000	764,000	395,000
Total	2,055,000	1,975,000	1,120,000	553,000
Game Expenses				
Men	3,480,000	2,576,000	1,101,000	483,000
Women	535,000	437,000	194,000	146,000
Administrative and Non-gender	279,000	96,000	136,000	20,000
Total	4,204,000	3,160,000	1,357,000	799,000
Medical				
Men	176,000	127,000	5,000	6,000
Women	82,000	78,000	-	-
Administrative and Non-gender	731,000	674,000	461,000	302,000
Total	1,106,000	930,000	591,000	399,000
Membership Dues				
Men	15,000	15,000	13,000	6,000
Women	14,000	11,000	8,000	5,000
Administrative and Non-gender	48,000	47,000	260,000	279,000
Total	115,000	99,000	308,000	289,000
Sports Camps				
Men	-	-	-	4,000
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	68,000	7,000	16,000	35,000
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	296,000	122,000	72,000	38,000
Total	563,000	209,000	120,000	54,000

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	2,167,000	729,000	370,000	104,000
Women	280,000	295,000	88,000	23,000
Administrative and Non-gender	14,515,000	6,553,000	1,738,000	544,000
Total	18,689,000	9,083,000	3,601,000	760,000
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	608,000	817,000
Total	-	-	621,000	1,424,000
Other				
Men	2,742,000	1,480,000	620,000	384,000
Women	667,000	383,000	176,000	123,000
Administrative and Non-gender	6,073,000	3,007,000	1,636,000	788,000
Total	10,008,000	5,456,000	2,699,000	1,452,000
Total Operating Expenses				
Men	46,172,000	36,133,000	19,430,000	11,530,000
Women	17,340,000	13,848,000	7,776,000	6,014,000
Administrative and Non-gender	39,588,000	25,503,000	15,079,000	8,183,000
Total	107,423,000	73,293,000	43,087,000	27,237,000

Note: Operating expenses are reported by quartile, based on Total Expenses, for the subdivision. Thus, an institution represented in the top quartile of total expenses is operating at a different level than an institution in a lower expense quartile.

**TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS
Fiscal Year 2014
Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	414,000	1,532,000	(764,000)	N/A	N/A	N/A
Basketball	5,753,000	5,753,000	295,000	271,000	2,783,000	(1,898,000)
Bowling	0	0	0	14,000	248,000	(62,000)
Crew	0	0	0	106,000	1,521,000	(950,000)
Equestrian	0	0	0	120,000	1,673,000	(1,025,000)
Fencing	27,000	280,000	(207,000)	48,000	413,000	(261,000)
Field Hockey	N/A	N/A	N/A	56,000	1,071,000	(724,000)
Football	21,717,000	16,062,000	3,743,000	N/A	N/A	N/A
Golf	119,000	554,000	(294,000)	56,000	536,000	(316,000)
Gymnastics	95,000	740,000	(376,000)	128,000	1,122,000	(815,000)
Ice Hockey	888,000	2,406,000	(1,066,000)	201,000	1,737,000	(1,423,000)
Lacrosse	633,000	1,552,000	(587,000)	148,000	1,108,000	(548,000)
Rifle	0	44,000	(44,000)	43,000	72,000	(39,000)
Sand Volleyball	N/A	N/A	N/A	7,000	204,000	-78,000
Skiing	59,000	457,000	(358,000)	61,000	569,000	(476,000)
Soccer	127,000	977,000	(554,000)	101,000	1,170,000	(672,000)
Softball	N/A	N/A	N/A	99,000	1,074,000	(717,000)
Swimming	84,000	973,000	(593,000)	62,000	1,022,000	(632,000)
Tennis	56,000	608,000	608,000	38,000	638,000	(379,000)
Track & Field/X Country	82,000	989,000	(599,000)	65,000	1,202,000	(775,000)
Volleyball	181,000	819,000	(516,000)	100,000	1,211,000	(674,000)
Water Polo	205,000	627,000	(385,000)	56,000	824,000	(696,000)
Wrestling	189,000	884,000	(513,000)	N/A	N/A	N/A
Other	166,000	322,000	(259,000)	24,000	195,000	(100,000)

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses.

**TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	241,000	204,000	443,000	36,000
Basketball	1,321,000	636,000	2,029,000	249,000
Cross Country/Track	91,000	130,000	231,000	5,000
Fencing	67,000	51,000	112,000	-
Football	1,915,000	2,772,000	4,559,000	710,000
Golf	128,000	47,000	172,000	-
Gymnastics	114,000	108,000	213,000	-
Ice Hockey	403,000	290,000	685,000	79,000
Lacrosse	300,000	204,000	521,000	30,000
Rifle	40,000	-	44,000	-
Skiing	53,000	56,000	109,000	-
Soccer	179,000	119,000	305,000	2,000
Swimming	87,000	120,000	245,000	2,000
Tennis	123,000	53,000	174,000	-
Volleyball	157,000	144,000	303,000	5,000
Water Polo	159,000	77,000	240,000	-
Wrestling	143,000	149,000	292,000	5,000
Other	71,000	64,000	115,000	-

**TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	414,000	399,000	835,000	148,000
Bowling	56,000	3,000	58,000	-
Crew	121,000	122,000	247,000	25,000
Cross Country/Track	96,000	134,000	237,000	6,000
Equestrian	116,000	114,000	231,000	59,000
Fencing	66,000	50,000	127,000	-
Field Hockey	135,000	120,000	247,000	-
Golf	102,000	44,000	150,000	-
Gymnastics	142,000	127,000	271,000	4,000
Ice Hockey	170,000	162,000	334,000	56,000
Lacrosse	146,000	137,000	280,000	20,000
Rifle	45,000	-	58,000	-
Sand Volleyball	47,000	-	52,000	-
Skiing	53,000	56,000	109,000	-
Soccer	138,000	125,000	263,000	6,000
Softball	143,000	126,000	274,000	8,000
Swimming	98,000	116,000	221,000	1,000
Tennis	109,000	49,000	157,000	1,000
Volleyball	152,000	136,000	287,000	14,000
Water Polo	108,000	73,000	163,000	-
Other	69,000	10,000	71,000	-

TABLE 3.13
 TOTAL SALARIES AND BENEFITS
 DIVISION I – FBS
 Fiscal Year 2014
 Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	4,156,000	1,337,000	-	5,220,000	1,792,000	-	4,430,000	1,432,000	-
Total	4,170,000	1,337,000	-	5,417,000	1,792,000	-	4,534,000	1,432,000	-
Assistant Coaches									
Institution Paid	3,910,000	1,187,000	-	4,366,000	1,385,000	-	4,018,000	1,239,000	-
Total	3,921,000	1,187,000	-	4,366,000	1,385,000	-	4,080,000	1,239,000	-
Administrative Salaries									
Institution Paid	1,049,000	242,000	6,779,000	1,805,000	364,000	8,550,000	1,119,000	280,000	6,847,000
Total	1,049,000	243,000	6,795,000	1,805,000	364,000	8,550,000	1,119,000	280,000	6,915,000
Total Program									
Institution Paid	9,464,000	2,753,000	6,779,000	11,961,000	3,598,000	8,550,000	10,453,000	3,038,000	6,847,000
Total	9,599,000	2,753,000	6,795,000	12,712,000	3,598,000	8,550,000	10,517,000	3,038,000	6,915,000
Severance Pay	5,000	-	-	-	-	-	3,000	-	-

TABLE 3.14
 REVENUE DISTRIBUTION PERCENTAGES
 DIVISION I – FBS
 Fiscal Year 2014
 Based on Mean Values

	Public Schools		Private Schools		Total Subdivision	
	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.
Total Ticket Sales	25%	21%	24%	17%	25%	20%
NCAA and conference distributions	24%	20%	27%	20%	24%	20%
Guarantees and options	2%	2%	1%	1%	2%	2%
Cash contributions from alumni and others	27%	22%	22%	16%	26%	21%
Third Party Support	0%	0%	1%	1%	0%	0%
Other:						
Concessions/Programs/Novelties	3%	2%	2%	2%	3%	2%
Broadcast Rights	3%	2%	4%	3%	3%	2%
Royalties/Advertising/Sponsorship	9%	7%	7%	5%	9%	7%
Sports camps	1%	1%	1%	1%	1%	1%
Endowment/Investment Income	3%	2%	8%	6%	3%	3%
Miscellaneous	3%	3%	2%	1%	3%	2%
Total Generated Revenues	<u>100%</u>	82%	<u>100%</u>	72%	<u>100%</u>	80%
Allocated Revenues:						
Direct Institutional Support		8%		18%		9%
Indirect Institutional Support		2%		8%		3%
Student Fees		7%		1%		6%
Direct government support		1%		0%		1%
Total Allocated Revenues		<u>18%</u>		<u>28%</u>		<u>20%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 108 public and 17 private institutions reporting.

**TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	8%	11%	8%	Men	2%	2%	2%
Women	6%	8%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	1%	1%	1%
Total	14%	20%	15%	Total	3%	3%	3%
Guarantees and Options				Fundraising			
Men	2%	2%	2%	Men	1%	0%	1%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	2%	2%	2%
Total	3%	2%	2%	Total	3%	3%	3%
Salaries and Benefits – University paid				Game Expenses			
Men	16%	17%	16%	Men	3%	3%	3%
Women	5%	5%	5%	Women	1%	0%	1%
Administrative and Non-gender	14%	10%	13%	Administrative and Non-gender	1%	0%	1%
Total	35%	32%	34%	Total	4%	3%	4%
Salaries and Benefits – Third Party paid				Medical			
Men	0%	1%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	0%	Total	1%	1%	1%
Severance Pay				Membership Dues			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	1%	1%	Total	1%	0%	1%
Team travel				Sports Camps			
Men	5%	4%	4%	Men	0%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	7%	6%	7%	Total	0%	1%	1%
Recruiting				Spirit Groups			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	2%	1%	2%	Total	0%	0%	0%

TABLE 3.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	3%	2%	3%
Women	1%	0%	1%
Administrative and Non-gender	10%	8%	10%
Total	14%	10%	14%
Indirect Institutional Support			
Men	0%	3%	1%
Women	0%	1%	0%
Administrative and Non-gender	2%	4%	2%
Total	2%	8%	3%
Other			
Men	3%	2%	3%
Women	1%	1%	1%
Administrative and Non-gender	6%	3%	5%
Total	9%	6%	9%
Total Operating Expenses			
Men	45%	50%	45%
Women	18%	20%	18%
Administrative and Non-gender	38%	30%	37%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 108 public and 17 private institutions reporting.

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014

1-10	4,998,000	8,164,000
11-20	8,165,000	10,242,000
21-30	10,243,000	14,544,000
31-40	14,545,000	25,530,000
41-50	25,531,000	44,454,000
51-60	44,455,000	60,666,000
61-70	60,667,000	72,745,000
71-80	72,746,000	94,845,000
81-90	94,846,000	113,204,000
91-100	113,205,000	193,875,000

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014

1-10	0	2,595,000
11-20	2,596,000	3,661,000
21-30	3,662,000	5,106,000
31-40	5,107,000	7,019,000
41-50	7,020,000	11,452,000
51-60	11,453,000	14,910,000
61-70	14,911,000	17,606,000
71-80	17,607,000	25,480,000
81-90	25,481,000	35,052,000
91-100	35,053,000	53,355,000

TABLE 3.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014

1-10	2,341,000	3,695,000
11-20	3,696,000	5,140,000
21-30	5,141,000	8,098,000
31-40	8,099,000	12,656,000
41-50	12,657,000	30,572,000
51-60	30,573,000	40,751,000
61-70	40,752,000	51,767,000
71-80	51,768,000	62,331,000
81-90	62,332,000	84,444,000
91-100	84,445,000	162,183,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014

1-10	1,588,000	2,448,000
11-20	2,449,000	3,867,000
21-30	3,868,000	5,171,000
31-40	5,172,000	7,566,000
41-50	7,567,000	21,716,000
51-60	21,717,000	27,492,000
61-70	27,493,000	33,275,000
71-80	33,276,000	44,743,000
81-90	44,744,000	68,439,000
91-100	68,440,000	151,044,000

TABLE 3.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014

1-10	14,000	207,000
11-20	208,000	334,000
21-30	335,000	504,000
31-40	505,000	757,000
41-50	758,000	985,000
51-60	986,000	1,504,000
61-70	1,505,000	2,380,000
71-80	2,381,000	3,406,000
81-90	3,407,000	5,199,000
91-100	5,200,000	12,773,000

**TABLE 3.21
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	136,000	427,000
11-20	428,000	848,000
21-30	849,000	1,405,000
31-40	1,406,000	3,223,000
41-50	3,224,000	5,752,000
51-60	5,753,000	7,667,000
61-70	7,668,000	9,337,000
71-80	9,338,000	11,644,000
81-90	11,645,000	17,515,000
91-100	17,516,000	40,572,000

**TABLE 3.24
MEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	7,050,000	11,079,000
11-20	11,080,000	13,212,000
21-30	13,213,000	15,871,000
31-40	15,872,000	21,963,000
41-50	21,964,000	26,086,000
51-60	26,087,000	33,675,000
61-70	33,676,000	38,955,000
71-80	38,956,000	42,378,000
81-90	42,379,000	49,518,000
91-100	49,519,000	70,550,000

**TABLE 3.22
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	10,000	48,000
11-20	49,000	80,000
21-30	81,000	117,000
31-40	118,000	186,000
41-50	187,000	270,000
51-60	271,000	417,000
61-70	418,000	614,000
71-80	615,000	891,000
81-90	892,000	1,454,000
91-100	1,455,000	7,064,000

**TABLE 3.25
WOMEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	2,878,000	4,887,000
11-20	4,888,000	6,124,000
21-30	6,125,000	6,851,000
31-40	6,852,000	8,454,000
41-50	8,455,000	10,611,000
51-60	10,612,000	13,093,000
61-70	13,094,000	14,966,000
71-80	14,967,000	16,455,000
81-90	16,456,000	18,729,000
91-100	18,730,000	28,628,000

**TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	12,212,000	25,522,000
11-20	25,523,000	28,732,000
21-30	28,733,000	32,879,000
31-40	32,880,000	45,052,000
41-50	45,053,000	63,958,000
51-60	63,959,000	72,595,000
61-70	72,596,000	80,931,000
71-80	80,932,000	94,634,000
81-90	94,635,000	110,295,000
91-100	110,296,000	154,129,000

**TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	0	6,770,000
11-20	6,771,000	9,236,000
21-30	9,237,000	10,855,000
31-40	10,856,000	15,202,000
41-50	15,203,000	18,647,000
51-60	18,648,000	23,504,000
61-70	23,505,000	30,565,000
71-80	30,566,000	36,425,000
81-90	36,426,000	47,550,000
91-100	47,551,000	81,256,000

**TABLE 3.28
MEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	770,000	1,781,000
11-20	1,782,000	2,251,000
21-30	2,252,000	2,805,000
31-40	2,806,000	4,327,000
41-50	4,328,000	5,743,000
51-60	5,744,000	6,377,000
61-70	6,378,000	6,951,000
71-80	6,952,000	8,018,000
81-90	8,019,000	9,844,000
91-100	9,845,000	16,355,000

**TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	4,707,000	6,778,000
11-20	6,779,000	7,650,000
21-30	7,651,000	9,098,000
31-40	9,099,000	12,460,000
41-50	12,461,000	16,061,000
51-60	16,062,000	19,014,000
61-70	19,015,000	22,495,000
71-80	22,496,000	25,942,000
81-90	25,943,000	30,636,000
91-100	30,637,000	49,639,000

**TABLE 3.29
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2014**

1-10	738,000	1,307,000
11-20	1,308,000	1,471,000
21-30	1,472,000	1,666,000
31-40	1,667,000	2,113,000
41-50	2,114,000	2,782,000
51-60	2,783,000	3,182,000
61-70	3,183,000	3,460,000
71-80	3,461,000	3,842,000
81-90	3,843,000	4,457,000
91-100	4,458,000	6,324,000

Division I – FBS

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	96,000	183,000
11-20	184,000	1,211,000
21-30	1,212,000	2,474,000
31-40	2,475,000	3,857,000
41-50	3,858,000	6,070,000
51-60	6,071,000	9,010,000
61-70	9,011,000	10,680,000
71-80	10,681,000	15,859,000
81-90	15,860,000	29,173,000
91-100	29,174,000	83,497,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(40,890,000)	(23,996,000)
11-20	(23,995,000)	(21,450,000)
21-30	(21,449,000)	(19,777,000)
31-40	(19,776,000)	(18,304,000)
41-50	(18,303,000)	(16,965,000)
51-60	(16,964,000)	(14,874,000)
61-70	(14,873,000)	(9,784,000)
71-80	(9,783,000)	(6,520,000)
81-90	(6,519,000)	(3,450,000)
91-100	(3,449,000)	(166,000)

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	647,000	3,513,000
11-20	3,514,000	6,208,000
21-30	6,209,000	10,979,000
31-40	10,980,000	13,958,000
41-50	13,959,000	16,782,000
51-60	16,783,000	22,631,000
61-70	22,632,000	30,825,000
71-80	30,826,000	34,496,000
81-90	34,497,000	46,884,000
91-100	46,885,000	119,730,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(23,471,000)	(13,661,000)
11-20	(13,660,000)	(10,901,000)
21-30	(10,900,000)	(8,836,000)
31-40	(8,835,000)	(7,871,000)
41-50	(7,870,000)	(7,135,000)
51-60	(7,134,000)	(6,106,000)
61-70	(6,105,000)	(5,157,000)
71-80	(5,156,000)	(4,164,000)
81-90	(4,163,000)	(2,034,000)
91-100	(2,033,000)	(483,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(20,184,000)	(15,884,000)
11-20	(15,883,000)	(13,637,000)
21-30	(13,636,000)	(11,652,000)
31-40	(11,651,000)	(9,866,000)
41-50	(9,865,000)	(8,450,000)
51-60	(8,449,000)	(7,124,000)
61-70	(7,123,000)	(6,192,000)
71-80	(6,191,000)	(5,623,000)
81-90	(5,622,000)	(4,432,000)
91-100	(4,431,000)	(2,672,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	829,000	1,922,000
11-20	1,923,000	5,447,000
21-30	5,448,000	7,835,000
31-40	7,836,000	11,835,000
41-50	11,836,000	14,482,000
51-60	14,483,000	17,569,000
61-70	17,570,000	27,865,000
71-80	27,866,000	36,319,000
81-90	36,320,000	47,759,000
91-100	47,760,000	121,822,000

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(11,323,000)	(7,991,000)
11-20	(7,990,000)	(6,338,000)
21-30	(6,337,000)	(5,059,000)
31-40	(5,058,000)	(4,698,000)
41-50	(4,697,000)	(4,215,000)
51-60	(4,214,000)	(3,384,000)
61-70	(3,383,000)	(3,136,000)
71-80	(3,135,000)	(2,138,000)
81-90	(2,137,000)	(1,447,000)
91-100	(1,446,000)	(648,000)

TABLE 3.34(a)
MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	52,000	440,000
11-20	441,000	1,286,000
21-30	1,287,000	1,513,000
31-40	1,514,000	2,207,000
41-50	2,208,000	2,761,000
51-60	2,762,000	3,899,000
61-70	3,900,000	6,142,000
71-80	6,143,000	8,276,000
81-90	8,277,000	11,466,000
91-100	11,467,000	24,218,000

TABLE 3.34(b)
MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(7,105,000)	(2,873,000)
11-20	(2,872,000)	(2,124,000)
21-30	(2,123,000)	(1,828,000)
31-40	(1,827,000)	(1,407,000)
41-50	(1,406,000)	(1,340,000)
51-60	(1,339,000)	(1,240,000)
61-70	(1,239,000)	(1,074,000)
71-80	(1,073,000)	(805,000)
81-90	(804,000)	(469,000)
91-100	(468,000)	(27,000)

TABLE 3.35
WOMEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2014

1-10	(4,948,000)	(3,644,000)
11-20	(3,643,000)	(3,135,000)
21-30	(3,134,000)	(2,825,000)
31-40	(2,824,000)	(2,583,000)
41-50	(2,582,000)	(2,151,000)
51-60	(2,150,000)	(1,777,000)
61-70	(1,776,000)	(1,467,000)
71-80	(1,466,000)	(1,311,000)
81-90	(1,310,000)	(1,139,000)
91-100	(1,138,000)	(625,000)

DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FCS
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2014								
Men's	1,928,000	12,068,000	5,481,000	17,118,000	6,870,000	17,575,000	(4,542,000)	(192,000)
Women's	309,000	3,944,000	3,197,000	10,326,000	4,391,000	10,326,000	(3,956,000)	(305,000)
Coed	1,547,000	10,183,000	6,474,000	32,405,000	4,741,000	28,836,000	(2,746,000)	635,000
Total	4,137,000	20,911,000	15,315,000	43,852,000	15,154,000	43,767,000	(11,041,000)	0
2013								
Men's	1,886,000	12,247,000	5,051,000	17,060,000	6,389,000	17,435,000	(4,259,000)	(420,000)
Women's	288,000	3,032,000	2,954,000	9,943,000	4,197,000	9,943,000	(3,726,000)	(593,000)
Coed	1,554,000	9,806,000	6,269,000	30,639,000	4,427,000	27,695,000	(2,615,000)	823,000
Total	3,793,000	23,343,000	14,693,000	41,446,000	14,493,000	42,205,000	(10,833,000)	0
2012								
Men's	1,803,000	11,684,635	4,819,000	15,111,000	6,335,000	17,391,000	(4,104,000)	(427,000)
Women's	308,000	3,045,000	2,672,000	9,023,000	3,989,000	9,023,000	(3,476,000)	(815,000)
Coed	1,490,000	10,386,000	6,578,000	29,483,000	4,067,000	30,254,000	(2,861,000)	1,088,000
Total	3,750,000	19,343,000	13,761,000	44,600,000	14,115,000	44,941,000	(10,219,000)	0
2011								
Men's	1,665,000	11,490,000	4,554,000	14,342,000	5,704,000	15,501,000	(3,635,000)	(434,000)
Women's	275,000	3,311,000	2,433,000	8,135,000	3,782,000	8,745,000	(3,293,000)	(821,000)
Coed	1,319,000	9,631,000	5,862,000	27,860,000	3,961,000	26,247,000	(2,513,000)	1,507,000
Total	3,439,000	17,661,000	13,425,000	38,966,000	13,218,000	39,549,000	(9,581,000)	0
2010								
Men's	1,546,000	11,993,000	4,278,000	14,371,000	5,485,000	14,453,000	(3,383,000)	(401,000)
Women's	246,000	3,008,000	2,112,000	10,532,000	3,575,000	10,532,000	(3,077,000)	(655,000)
Coed	1,237,000	10,036,000	5,667,000	26,162,000	3,750,000	26,903,000	(2,514,000)	(1,289,000)
Total	3,289,000	18,756,000	13,189,000	40,186,000	13,091,000	39,236,000	(9,189,000)	0
2009								
Men's	1,453,000	11,077,000	4,194,000	15,199,000	5,046,000	15,199,000	(3,311,000)	(502,000)
Women's	227,000	2,806,000	1,985,000	10,338,000	3,373,000	10,338,000	(2,972,000)	(832,000)
Coed	1,078,000	11,179,000	5,203,000	29,329,000	3,532,000	29,781,000	(2,147,000)	1,405,000
Total	2,886,000	18,736,000	12,111,000	42,565,000	12,019,000	42,691,000	(8,643,000)	0
2004								
Men's	950,000	8,360,000	2,557,000	10,863,000	3,485,000	9,545,000	(2,396,000)	(699,000)
Women's	154,000	2,638,000	957,000	6,421,000	2,262,000	5,940,000	(2,038,000)	(807,000)
Coed	702,000	10,623,000	3,581,000	26,863,000	1,930,000	23,260,000	(1,120,000)	1,365,000
Total	2,047,000	15,431,000	7,770,000	31,671,000	7,810,000	28,197,000	(5,907,000)	36,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.
 Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FCS
Median Values
Fiscal Years 2004 through 2014

		Generated Revenues	Total Revenues	Total Expenses
2014 (1.324)	Men's	1,456,000	4,140,000	5,189,000
	Women's	233,000	2,415,000	3,316,000
	Coed	1,168,000	4,890,000	3,581,000
	Total	3,124,000	11,567,000	11,445,000
2013 (1.285)	Men's	1,468,000	3,931,000	4,972,000
	Women's	224,000	2,299,000	3,266,000
	Coed	1,209,000	4,879,000	3,445,000
	Total	2,952,000	11,434,000	11,279,000
2012 (1.265)	Men's	1,425,000	3,809,000	5,008,000
	Women's	244,000	2,112,000	3,153,000
	Coed	1,178,000	5,200,000	3,215,000
	Total	2,964,000	10,878,000	11,158,000
2011 (1.245)	Men's	1,337,000	3,658,000	4,581,000
	Women's	221,000	1,954,000	3,038,000
	Coed	1,060,000	4,709,000	3,181,000
	Total	2,762,000	10,783,000	10,617,000
2010 (1.216)	Men's	1,271,000	3,518,000	4,511,000
	Women's	202,000	1,737,000	2,940,000
	Coed	1,017,000	4,660,000	3,084,000
	Total	2,705,000	10,846,000	10,766,000
2009 (1.205)	Men's	1,206,000	3,480,000	4,188,000
	Women's	188,000	1,647,000	2,799,000
	Coed	895,000	4,318,000	2,931,000
	Total	2,395,000	10,051,000	9,974,000
2004 (1.000)	Men's	950,000	2,557,000	3,485,000
	Women's	154,000	957,000	2,262,000
	Coed	702,000	3,581,000	1,930,000
	Total	2,047,000	7,770,000	7,810,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 - 293.2, 2013 - 297.8, 2014 - 306.7

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FCS
Fiscal Years 2004 through 2014**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2014	Men's	-0.79%	3.03%	2.24%	5.32%	3.19%	8.51%	4.37%	3.16%	7.53%
	Women's	3.93%	3.26%	7.19%	5.05%	3.17%	8.22%	1.53%	3.09%	4.62%
	Coed	-3.42%	2.97%	-0.45%	0.23%	3.04%	3.27%	3.94%	3.15%	7.09%
	Total	5.84%	3.22%	9.06%	1.16%	3.07%	4.23%	1.48%	3.08%	4.56%
2013	Men's	2.99%	1.63%	4.62%	3.19%	1.62%	4.82%	-0.72%	1.58%	0.86%
	Women's	-8.12%	1.51%	-6.62%	8.85%	1.71%	10.55%	3.58%	1.63%	5.22%
	Coed	2.66%	1.61%	4.26%	-6.18%	1.49%	-4.69%	7.16%	1.70%	8.86%
	Total	-0.42%	1.56%	1.14%	5.11%	1.66%	6.77%	1.08%	1.60%	2.68%
2012	Men's	6.58%	1.68%	8.26%	4.13%	1.68%	5.81%	9.32%	1.74%	11.06%
	Women's	10.41%	1.77%	12.17%	8.09%	1.74%	9.83%	3.79%	1.68%	5.46%
	Coed	11.13%	1.86%	13.00%	10.43%	1.78%	12.21%	1.07%	1.60%	2.67%
	Total	7.31%	1.73%	9.05%	0.88%	1.62%	2.50%	5.10%	1.69%	6.79%
2011	Men's	5.19%	2.50%	7.70%	3.98%	2.47%	6.45%	1.55%	2.44%	3.99%
	Women's	9.41%	2.38%	11.79%	12.49%	2.71%	15.20%	3.33%	2.46%	5.79%
	Coed	4.23%	2.40%	6.63%	1.05%	2.39%	3.44%	3.15%	2.48%	5.63%
	Total	2.11%	2.45%	4.56%	-0.58%	2.37%	1.79%	-1.38%	2.35%	0.97%
2010	Men's	5.39%	1.01%	6.40%	1.09%	0.91%	2.00%	7.71%	0.99%	8.70%
	Women's	7.45%	0.92%	8.37%	5.46%	0.93%	6.40%	5.04%	0.95%	5.99%
	Coed	13.63%	1.12%	14.75%	7.92%	1.00%	8.92%	5.22%	0.95%	6.17%
	Total	12.94%	1.02%	13.96%	7.91%	0.99%	8.90%	7.94%	0.98%	8.92%
2008	Men's	1.38%	5.06%	6.43%	21.63%	6.07%	27.69%	9.21%	5.45%	14.65%
	Women's	4.00%	5.19%	9.19%	12.68%	5.62%	18.29%	6.58%	5.31%	11.90%
	Coed	4.53%	5.21%	9.74%	6.93%	5.33%	12.27%	8.29%	5.40%	13.69%
	Total	0.98%	5.04%	6.02%	9.30%	5.45%	14.75%	9.47%	5.46%	14.93%

Notes: The Total Change reflects unadjusted amounts for the period.
 The Real Change reflects the change after removal of the effects of inflation.
 The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FCS
Fiscal Years 2004 through 2014**

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2014						
Football	991,000	6,581,000	2,644,000	10,258,000	3,200,000	8,939,000
Men’s Basketball	489,000	11,323,000	1,149,000	12,072,000	1,402,000	10,219,000
Women’s Basketball	97,000	684,000	765,000	2,798,000	1,087,000	2,965,000
2013						
Football	955,000	6,477,000	2,547,000	9,289,000	3,004,000	9,289,000
Men’s Basketball	472,000	11,120,000	1,094,000	11,831,000	1,335,000	9,783,000
Women’s Basketball	98,000	680,000	755,000	2,274,000	1,038,000	2,532,000
2012						
Football	906,000	7,657,000	2,266,000	10,873,000	2,935,000	9,720,000
Men’s Basketball	441,000	11,243,000	1,054,000	11,889,000	1,267,000	10,274,000
Women’s Basketball	87,000	1,159,000	690,000	2,107,000	996,000	2,756,000
2011						
Football	856,000	5,540,000	2,213,000	10,338,000	2,760,000	9,465,000
Men’s Basketball	434,000	10,410,000	968,000	11,077,000	1,179,000	8,425,000
Women’s Basketball	87,000	1,124,000	582,000	2,067,000	952,000	2,591,000
2010						
Football	838,000	5,344,000	1,934,000	7,468,000	2,576,000	7,468,000
Men’s Basketball	380,000	10,075,000	891,000	10,442,000	1,086,000	7,290,000
Women’s Basketball	74,000	1,322,000	546,000	2,039,000	874,000	2,301,000
2009						
Football	707,000	5,181,000	1,820,000	8,833,000	2,428,000	6,911,000
Men’s Basketball	371,000	9,677,000	856,000	9,677,000	1,011,000	7,291,000
Women’s Basketball	68,000	1,566,000	494,000	1,902,000	834,000	2,149,000
2004						
Football	431,000	2,871,000	878,000	4,764,000	1,596,000	3,838,000
Men’s Basketball	244,000	7,396,000	626,000	7,396,000	724,000	3,335,000
Women’s Basketball	37,000	1,241,000	262,000	1,696,000	593,000	1,383,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues. Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FCS
Fiscal Years 2004 through 2014

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Program	1	1%	2,498,000	124	99%	(4,542,000)
Women's Program	0	0%	NA	125	100%	(3,956,000)
Total	0	0%	NA	125	100%	(11,041,000)
2013						
Men's Program	1	1%	3,599,000	125	99%	(4,280,000)
Women's Program	0	0%	NA	126	100%	(3,726,000)
Total	0	0%	NA	126	100%	(10,833,000)
2012						
Men's Program	2	2%	2,172,000	121	98%	(4,131,000)
Women's Program	0	0%	NA	123	100%	(3,476,000)
Total	0	0%	NA	123	100%	(10,219,000)
2011						
Men's Program	1	1%	3,658,000	121	99%	(3,656,000)
Women's Program	0	0%	NA	122	100%	(3,293,000)
Total	0	0%	NA	122	100%	(9,581,000)
2010						
Men's Program	2	2%	1,856,000	118	98%	(3,468,000)
Women's Program	0	0%	NA	120	100%	(3,077,000)
Total	0	0%	NA	120	100%	(9,789,000)
2009						
Men's Program	0	0%	0	125	100%	(3,347,000)
Women's Program	0	0%	NA	125	100%	(2,972,000)
Total	0	0%	0	125	100%	(8,704,000)
2004						
Men's Program	2	2%	1,588,000	113	98%	(2,402,000)
Women's Program	0	0%	NA	115	100%	(2,038,000)
Total	0	0%	NA	115	100%	(5,907,000)
Eleven Year Average Total Program	0	0%	NA	117	100%	(8,525,000)

**TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Football	3	2%	203,000	121	98%	(2,179,000)
Men’s Basketball	4	3%	1,676,000	121	97%	(828,000)
Women’s Basketball	0	0%	NA	123	100%	(962,000)
2013						
Football	1	1%	531,000	125	99%	(1,971,000)
Men’s Basketball	4	3%	652,000	122	97%	(811,000)
Women’s Basketball	0	0%	NA	124	100%	(932,000)
2012						
Football	4	3%	232,000	119	97%	(1,961,000)
Men’s Basketball	4	3%	979,000	118	97%	(759,000)
Women’s Basketball	1	1%	43,000	120	99%	(891,000)
2011						
Football	2	2%	231,000	120	98%	(1,737,000)
Men’s Basketball	8	7%	477,000	113	93%	(688,000)
Women’s Basketball	1	1%	42,000	119	99%	(835,000)
2010						
Football	5	4%	378,000	115	96%	(1,615,000)
Men’s Basketball	6	5%	939,000	113	95%	(622,000)
Women’s Basketball	1	1%	66,000	117	99%	(779,000)
2009						
Football	2	2%	997,000	123	98%	(1,453,000)
Men’s Basketball	8	6%	780,000	117	94%	(601,000)
Women’s Basketball	2	2%	136,000	121	97%	(745,000)
2004						
Football	7	6%	184,000	108	94%	(1,076,000)
Men’s Basketball	8	7%	269,000	107	93%	(471,000)
Women’s Basketball	2	2%	156,000	111	98%	(547,000)

TABLE 4.7
 SOURCES OF REVENUES
 DIVISION I – FCS
 Fiscal Year 2014
 Median Values

	Public	Private	Total
Total Ticket Sales	509,000	348,000	439,000
NCAA and conference distributions	785,000	765,000	779,000
Guarantees and options	751,000	345,000	633,000
Cash contributions from alumni and others	862,000	1,396,000	935,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	60,000	32,000	42,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	365,000	202,000	265,000
Sports camps	11,000	6,000	9,000
Endowment/Investment Income	30,000	131,000	40,000
Miscellaneous	176,000	188,000	178,000
Total Generated Revenues	4,159,000	4,090,000	4,137,000
Allocated Revenues:	0	0	0
Direct Institutional Support	5,231,000	12,598,000	7,182,000
Indirect Institutional Support	498,000	2,190,000	906,000
Student Fees	2,395,000	-	896,000
Direct government support	0	-	0
Total Allocated Revenues	9,433,000	15,307,000	11,180,000
Total All Revenues	13,639,000	20,050,000	15,315,000

Note: There were 78 public and 47 private institutions reporting.

TABLE 4.8
SOURCES OF REVENUES
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	891,000	509,000	399,000	313,000
NCAA and conference distributions	1,243,000	870,000	656,000	518,000
Guarantees and options	413,000	503,000	739,000	902,000
Cash contributions from alumni and others	2,473,000	1,396,000	589,000	315,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	81,000	57,000	37,000	29,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	673,000	423,000	210,000	129,000
Sports camps	43,000	44,000	11,000	-
Endowment/Investment Income	377,000	69,000	43,000	-
Miscellaneous	337,000	231,000	194,000	51,000
Total Generated Revenues	8,171,000	5,379,000	3,361,000	2,774,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	14,207,000	8,471,000	7,182,000	4,339,000
Indirect Institutional Support	3,034,000	1,619,000	563,000	212,000
Student Fees	76,000	1,137,000	280,000	1,656,000
Direct government support	-	-	-	-
Total Allocated Revenues	20,459,000	13,225,000	10,076,000	7,603,000
Total All Revenues	28,560,000	19,021,000	13,482,000	10,680,000

**TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2014
Median Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	2,178,000	2,954,000	2,312,000	Men	264,000	360,000	299,000
Women	1,688,000	2,751,000	1,857,000	Women	134,000	184,000	145,000
Administrative and Non-gender	68,000	-	26,000	Administrative and Non-gender	47,000	58,000	49,000
Total	3,929,000	5,635,000	4,388,000	Total	450,000	675,000	512,000
Guarantees and Options				Fundraising			
Men	67,000	40,000	56,000	Men	12,000	10,000	11,000
Women	5,000	2,000	3,000	Women	1,000	4,000	3,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	124,000	174,000	143,000
Total	75,000	43,000	64,000	Total	168,000	225,000	177,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,864,000	2,350,000	1,959,000	Men	183,000	256,000	208,000
Women	989,000	1,287,000	1,129,000	Women	77,000	121,000	102,000
Administrative and Non-gender	1,717,000	2,180,000	1,883,000	Administrative and Non-gender	38,000	3,000	24,000
Total	4,485,000	5,837,000	4,920,000	Total	361,000	434,000	390,000
Salaries and Benefits – Third Party paid				Medical			
Men	-	-	-	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	238,000	184,000	221,000
Total	-	-	-	Total	260,000	220,000	241,000
Severance Pay				Membership Dues			
Men	-	-	-	Men	5,000	15,000	7,000
Women	-	-	-	Women	4,000	7,000	4,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	41,000	32,000	40,000
Total	-	-	-	Total	53,000	56,000	55,000
Team travel				Sports Camps			
Men	691,000	885,000	794,000	Men	-	-	-
Women	469,000	581,000	498,000	Women	-	-	-
Administrative and Non-gender	-	43,000	6,000	Administrative and Non-gender	-	-	-
Total	1,238,000	1,578,000	1,382,000	Total	-	-	-
Recruiting				Spirit Groups			
Men	145,000	225,000	176,000	Men	-	-	-
Women	78,000	116,000	90,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	28,000	12,000	20,000
Total	212,000	347,000	281,000	Total	31,000	17,000	21,000

TABLE 4.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2014
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	31,000	19,000	27,000
Women	9,000	2,000	7,000
Administrative and Non-gender	144,000	114,000	136,000
Total	396,000	202,000	357,000
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	336,000	1,702,000	636,000
Total	498,000	2,190,000	906,000
Other			
Men	183,000	230,000	202,000
Women	61,000	98,000	75,000
Administrative and Non-gender	534,000	411,000	498,000
Total	807,000	860,000	843,000
Total Operating Expenses			
Men	6,027,000	8,184,000	6,870,000
Women	3,770,000	5,545,000	4,391,000
Administrative and Non-gender	4,234,000	5,874,000	4,741,000
Total	13,624,000	20,050,000	15,154,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	3,627,000	2,738,000	2,240,000	1,843,000
Women	3,271,000	2,483,000	1,819,000	1,212,000
Administrative and Non-gender	-	58,000	83,000	42,000
Total	7,100,000	5,001,000	4,351,000	3,288,000
Guarantees and Options				
Men	101,000	101,000	47,000	15,000
Women	3,000	4,000	3,000	2,000
Administrative and Non-gender	-	-	-	-
Total	108,000	105,000	56,000	20,000
Salaries and Benefits – University paid				
Men	3,280,000	2,350,000	1,824,000	1,335,000
Women	1,893,000	1,257,000	1,000,000	718,000
Administrative and Non-gender	3,545,000	2,230,000	1,623,000	1,169,000
Total	8,762,000	5,745,000	4,422,000	3,282,000
Salaries and Benefits – Third Party paid				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	33,000	-	-	-
Team travel				
Men	1,180,000	926,000	694,000	552,000
Women	870,000	581,000	446,000	342,000
Administrative and Non-gender	1,000	5,000	14,000	4,000
Total	1,921,000	1,578,000	1,276,000	895,000
Recruiting				
Men	299,000	205,000	150,000	101,000
Women	152,000	99,000	83,000	52,000
Administrative and Non-gender	-	-	-	-
Total	478,000	301,000	211,000	163,000

TABLE 4.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	474,000	327,000	270,000	175,000
Women	239,000	185,000	120,000	95,000
Administrative and Non-gender	78,000	62,000	25,000	29,000
Total	765,000	601,000	444,000	314,000
Fundraising				
Men	67,000	15,000	8,000	2,000
Women	11,000	4,000	3,000	-
Administrative and Non-gender	384,000	120,000	136,000	22,000
Total	602,000	211,000	161,000	38,000
Game Expenses				
Men	380,000	258,000	139,000	115,000
Women	142,000	127,000	77,000	63,000
Administrative and Non-gender	22,000	46,000	18,000	23,000
Total	614,000	489,000	276,000	271,000
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	306,000	266,000	174,000	167,000
Total	319,000	266,000	205,000	210,000
Membership Dues				
Men	18,000	9,000	7,000	2,000
Women	8,000	5,000	5,000	2,000
Administrative and Non-gender	52,000	48,000	37,000	38,000
Total	70,000	64,000	50,000	47,000
Sports Camps				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	27,000	3,000	1,000	-
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	26,000	19,000	36,000	2,000
Total	26,000	21,000	36,000	15,000

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	60,000	31,000	19,000	10,000
Women	26,000	16,000	5,000	3,000
Administrative and Non-gender	751,000	111,000	61,000	98,000
Total	961,000	320,000	156,000	170,000
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	2,227,000	1,219,000	396,000	111,000
Total	3,034,000	1,619,000	563,000	212,000
Other				
Men	482,000	205,000	182,000	91,000
Women	177,000	88,000	61,000	22,000
Administrative and Non-gender	844,000	563,000	446,000	258,000
Total	1,795,000	923,000	788,000	436,000
Total Operating Expenses				
Men	11,014,000	7,820,000	5,897,000	4,771,000
Women	6,715,000	5,020,000	3,798,000	2,756,000
Administrative and Non-gender	10,986,000	5,940,000	4,043,000	2,629,000
Total	27,376,000	19,021,000	13,785,000	10,580,000

Note: Operating expenses are reported by quartile, based on Total Expenses, for the subdivision. Thus, an institution represented in the top quartile of total expenses is operating at a different level than an institution in a lower expense quartile.

**TABLE 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FCS
Fiscal Year 2014
Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	94,000	698,000	(50,000)	0	0	0
Basketball	489,000	1,402,000	(34,000)	97,000	1,087,000	(167,000)
Bowling	0	0	0	4,000	177,000	(85,000)
Crew	0	0	0	83,000	457,000	(46,000)
Equestrian	0	0	0	31,000	225,000	(18,000)
Fencing	65,000	166,000	(1,000)	68,000	175,000	0
Field Hockey	0	0	0	47,000	582,000	(6,000)
Football	991,000	3,200,000	(138,000)	0	0	0
Golf	33,000	198,000	(7,000)	22,000	219,000	(17,000)
Gymnastics	99,000	214,000	(108,000)	46,000	446,000	(193,000)
Ice Hockey	432,000	1,213,000	0	74,000	747,000	0
Lacrosse	181,000	690,000	0	41,000	561,000	0
Rifle	13,000	5,000	(5,000)	14,000	12,000	(5,000)
Rugby	0	0	0	25,000	157,000	(32,000)
Sand Volleyball	0	0	0	2,000	68,000	(46,000)
Skiing	128,000	369,000	(20,000)	150,000	410,000	(13,000)
Soccer	56,000	581,000	(3,000)	31,000	556,000	(45,000)
Softball	0	0	0	26,000	552,000	(35,000)
Swimming	45,000	226,000	(41,000)	40,000	446,000	(9,000)
Tennis	10,000	221,000	(27,000)	7,000	255,000	(16,000)
Track & Field/X Country	17,000	397,000	(52,000)	18,000	544,000	(71,000)
Volleyball	42,000	176,000	0	27,000	527,000	(48,000)
Water Polo	100,000	240,000	0	43,000	301,000	(25,000)
Wrestling	182,000	527,000	0	0	0	0
Other	257,000	748,000	0	208,000	272,000	9,000

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses,

**TABLE 4.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	105,000	84,000	194,000	-
Basketball	254,000	227,000	489,000	20,000
Cross Country/Track	50,000	39,000	96,000	-
Fencing	54,000	31,000	89,000	-
Football	245,000	614,000	860,000	45,000
Golf	42,000	-	50,000	-
Gymnastics	95,000	11,000	106,000	-
Ice Hockey	253,000	193,000	452,000	21,000
Lacrosse	150,000	105,000	286,000	1,000
Rifle	5,000	-	5,000	-
Skiing	81,000	21,000	102,000	-
Soccer	98,000	58,000	161,000	-
Swimming	43,000	32,000	73,000	-
Tennis	45,000	4,000	58,000	-
Volleyball	49,000	5,000	51,000	-
Water Polo	47,000	24,000	68,000	-
Wrestling	111,000	108,000	209,000	-
Other	81,000	49,000	109,000	-

TABLE 4.12(b)
 SALARIES AND BENEFITS BY SPORT
 WOMEN'S PROGRAMS
 DIVISION I – FCS
 Fiscal Year 2014
 Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	163,000	183,000	347,000	13,000
Bowling	25,000	-	29,000	-
Crew	91,000	65,000	163,000	-
Cross Country/Track	54,000	48,000	106,000	-
Equestrian	62,000	16,000	90,000	-
Fencing	53,000	26,000	97,000	-
Field Hockey	86,000	57,000	147,000	-
Golf	43,000	-	51,000	-
Gymnastics	93,000	68,000	153,000	-
Ice Hockey	136,000	133,000	280,000	7,000
Lacrosse	87,000	68,000	147,000	-
Rifle	6,000	-	9,000	-
Rugby	47,000	20,000	68,000	-
Sand Volleyball	34,000	3,000	53,000	-
Skiing	73,000	21,000	95,000	-
Soccer	77,000	49,000	128,000	-
Softball	73,000	53,000	128,000	-
Swimming	50,000	40,000	93,000	-
Tennis	44,000	-	53,000	-
Volleyball	87,000	57,000	140,000	-
Water Polo	55,000	24,000	72,000	-
Other	95,000	32,000	119,000	-

TABLE 4.13
 TOTAL SALARIES AND BENEFITS
 DIVISION I – FCS
 Fiscal Year 2014
 Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	743,000	575,000	-	1,112,000	734,000	-	831,000	608,000	-
Total	743,000	575,000	-	1,146,000	734,000	-	832,000	608,000	-
Assistant Coaches									
Institution Paid	1,033,000	429,000	-	1,134,000	513,000	-	1,047,000	459,000	-
Total	1,033,000	429,000	-	1,134,000	521,000	-	1,083,000	459,000	-
Administrative Salaries									
Institution Paid	76,000	26,000	1,717,000	102,000	45,000	2,180,000	85,000	31,000	1,883,000
Total	76,000	26,000	1,744,000	106,000	45,000	2,180,000	85,000	31,000	1,891,000
Total Program									
Institution Paid	1,864,000	989,000	1,717,000	2,350,000	1,287,000	2,180,000	1,959,000	1,129,000	1,883,000
Total	1,880,000	991,000	1,744,000	2,413,000	1,287,000	2,180,000	1,972,000	1,129,000	1,891,000
Severance Pay	-	-	-	-	-	-	-	-	-

TABLE 4.14
 REVENUE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS
 Fiscal Year 2014
 Based on Mean Values

	Public Schools		Private Schools		Total Subdivision	
	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.
Total Ticket Sales	19%	6%	11%	3%	15%	4%
NCAA and conference distributions	17%	5%	16%	5%	17%	5%
Guarantees and options	16%	5%	7%	2%	12%	4%
Cash contributions from alumni and others	25%	8%	29%	8%	27%	8%
Third Party Support	1%	0%	1%	0%	1%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	2%	0%	2%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	10%	3%	7%	2%	9%	3%
Sports camps	3%	1%	4%	1%	3%	1%
Endowment/Investment Income	2%	1%	16%	5%	8%	2%
Miscellaneous	5%	1%	7%	2%	6%	2%
Total Generated Revenues	<u>100%</u>	30%	<u>100%</u>	28%	<u>100%</u>	29%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		34%		57%		45%
Indirect Institutional Support		6%		13%		9%
Student Fees		28%		2%		16%
Direct government support		1%		0%		1%
Total Allocated Revenues		<u>70%</u>		<u>72%</u>		<u>71%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 78 public and 47 private institutions reporting.

TABLE 4.15
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS
 PERCENT OF TOTAL EXPENSES
 Fiscal Year 2014
 Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	15%	13%	14%	Men	1%	1%	1%
Women	11%	12%	12%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	0%	0%	0%
Total	27%	25%	26%	Total	2%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	1%	0%	1%	Men	2%	2%	2%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	13%	12%	12%	Men	0%	0%	0%
Women	7%	7%	7%	Women	0%	0%	0%
Administrative and Non-gender	13%	11%	12%	Administrative and Non-gender	1%	1%	1%
Total	32%	31%	32%	Total	2%	2%	2%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	2%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	0%	0%	0%	Total	3%	2%	3%
Severance Pay				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	2%	1%	1%
Team travel				Membership Dues			
Men	5%	4%	5%	Men	0%	0%	0%
Women	3%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	1%	0%	1%
Total	8%	8%	8%	Total	1%	0%	1%

TABLE 4.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%
Facilities Maintenance and Rental			
Men	1%	0%	1%
Women	0%	0%	0%
Administrative and Non-gender	4%	5%	4%
Total	6%	5%	6%
Indirect Institutional Support			
Men	1%	1%	1%
Women	0%	1%	1%
Administrative and Non-gender	5%	10%	8%
Total	6%	13%	9%
Other			
Men	1%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	3%
Total	6%	5%	6%
Total Operating Expenses			
Men	42%	40%	41%
Women	25%	26%	26%
Administrative and Non-gender	33%	34%	33%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 78 public and 47 private institutions reporting.

**TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	659,000	1,776,000
11-20	1,777,000	2,332,000
21-30	2,333,000	2,973,000
31-40	2,974,000	3,398,000
41-50	3,399,000	4,136,000
51-60	4,137,000	4,986,000
61-70	4,987,000	5,936,000
71-80	5,937,000	8,144,000
81-90	8,145,000	11,033,000
91-100	11,034,000	20,911,000

**TABLE 4.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	259,000	928,000
11-20	929,000	1,064,000
21-30	1,065,000	1,306,000
31-40	1,307,000	1,727,000
41-50	1,728,000	1,927,000
51-60	1,928,000	2,330,000
61-70	2,331,000	2,894,000
71-80	2,895,000	3,707,000
81-90	3,708,000	5,710,000
91-100	5,711,000	12,068,000

**TABLE 4.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	6,000	71,000
11-20	72,000	123,000
21-30	124,000	170,000
31-40	171,000	212,000
41-50	213,000	308,000
51-60	309,000	430,000
61-70	431,000	566,000
71-80	567,000	686,000
81-90	687,000	1,201,000
91-100	1,202,000	3,944,000

**TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	67,000	516,000
11-20	517,000	889,000
21-30	890,000	1,118,000
31-40	1,119,000	1,357,000
41-50	1,358,000	1,546,000
51-60	1,547,000	1,914,000
61-70	1,915,000	2,636,000
71-80	2,637,000	3,502,000
81-90	3,503,000	4,742,000
91-100	4,743,000	10,183,000

**TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	18,000	269,000
11-20	270,000	490,000
21-30	491,000	662,000
31-40	663,000	844,000
41-50	845,000	990,000
51-60	991,000	1,182,000
61-70	1,183,000	1,324,000
71-80	1,325,000	1,774,000
81-90	1,775,000	2,338,000
91-100	2,339,000	6,581,000

**TABLE 4.21
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	9,000	273,000
11-20	274,000	321,000
21-30	322,000	365,000
31-40	366,000	403,000
41-50	404,000	488,000
51-60	489,000	553,000
61-70	554,000	633,000
71-80	634,000	718,000
81-90	719,000	1,194,000
91-100	1,195,000	11,323,000

**TABLE 4.22
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	6,000	25,000
11-20	26,000	42,000
21-30	43,000	65,000
31-40	66,000	73,000
41-50	74,000	96,000
51-60	97,000	131,000
61-70	132,000	147,000
71-80	148,000	183,000
81-90	184,000	277,000
91-100	278,000	684,000

**TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	3,952,000	9,930,000
11-20	9,931,000	11,658,000
21-30	11,659,000	13,039,000
31-40	13,040,000	14,195,000
41-50	14,196,000	15,153,000
51-60	15,154,000	18,106,000
61-70	18,107,000	21,144,000
71-80	21,145,000	24,865,000
81-90	24,866,000	29,802,000
91-100	29,803,000	43,767,000

**TABLE 4.24
MEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	2,055,000	4,411,000
11-20	4,412,000	5,036,000
21-30	5,037,000	5,613,000
31-40	5,614,000	6,020,000
41-50	6,021,000	6,869,000
51-60	6,870,000	7,763,000
61-70	7,764,000	8,312,000
71-80	8,313,000	9,269,000
81-90	9,270,000	11,710,000
91-100	11,711,000	17,575,000

**TABLE 4.25
WOMEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	1,152,000	2,320,000
11-20	2,321,000	3,164,000
21-30	3,165,000	3,381,000
31-40	3,382,000	3,964,000
41-50	3,965,000	4,390,000
51-60	4,391,000	4,898,000
61-70	4,899,000	5,472,000
71-80	5,473,000	6,414,000
81-90	6,415,000	7,531,000
91-100	7,532,000	10,326,000

**TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	703,000	2,333,000
11-20	2,334,000	2,783,000
21-30	2,784,000	3,270,000
31-40	3,271,000	4,065,000
41-50	4,066,000	4,740,000
51-60	4,741,000	5,397,000
61-70	5,398,000	6,478,000
71-80	6,479,000	7,781,000
81-90	7,782,000	11,750,000
91-100	11,751,000	28,836,000

**TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	876,000	1,505,000
11-20	1,506,000	2,423,000
21-30	2,424,000	2,799,000
31-40	2,800,000	2,976,000
41-50	2,977,000	3,199,000
51-60	3,200,000	3,568,000
61-70	3,569,000	3,920,000
71-80	3,921,000	4,240,000
81-90	4,241,000	5,888,000
91-100	5,889,000	8,939,000

**TABLE 4.28
MEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	512,000	860,000
11-20	861,000	988,000
21-30	989,000	1,120,000
31-40	1,121,000	1,237,000
41-50	1,238,000	1,401,000
51-60	1,402,000	1,574,000
61-70	1,575,000	1,758,000
71-80	1,759,000	1,940,000
81-90	1,941,000	2,639,000
91-100	2,640,000	10,219,000

**TABLE 4.29
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2014**

1-10	413,000	722,000
11-20	723,000	807,000
21-30	808,000	902,000
31-40	903,000	955,000
41-50	956,000	1,086,000
51-60	1,087,000	1,163,000
61-70	1,164,000	1,303,000
71-80	1,304,000	1,470,000
81-90	1,471,000	1,671,000
91-100	1,672,000	2,965,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(35,725,000)	(21,293,000)
11-20	(21,292,000)	(18,675,000)
21-30	(18,674,000)	(14,992,000)
31-40	(14,991,000)	(12,823,000)
41-50	(12,822,000)	(11,042,000)
51-60	(11,041,000)	(10,106,000)
61-70	(10,105,000)	(9,045,000)
71-80	(9,044,000)	(8,324,000)
81-90	(8,323,000)	(6,963,000)
91-100	(6,962,000)	(2,172,000)

TABLE 4.31
MEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(15,676,000)	(8,118,000)
11-20	(8,117,000)	(6,697,000)
21-30	(6,696,000)	(5,636,000)
31-40	(5,635,000)	(5,030,000)
41-50	(5,029,000)	(4,543,000)
51-60	(4,542,000)	(4,216,000)
61-70	(4,215,000)	(3,516,000)
71-80	(3,515,000)	(3,097,000)
81-90	(3,096,000)	(2,016,000)
91-100	(2,015,000)	(283,000)

TABLE 4.32
WOMEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(10,193,000)	(6,731,000)
11-20	(6,730,000)	(5,617,000)
21-30	(5,616,000)	(4,753,000)
31-40	(4,752,000)	(4,238,000)
41-50	(4,237,000)	(3,957,000)
51-60	(3,956,000)	(3,323,000)
61-70	(3,322,000)	(3,104,000)
71-80	(3,103,000)	(2,724,000)
81-90	(2,723,000)	(2,024,000)
91-100	(2,023,000)	(576,000)

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(7,847,000)	(3,835,000)
11-20	(3,834,000)	(3,239,000)
21-30	(3,238,000)	(2,691,000)
31-40	(2,690,000)	(2,382,000)
41-50	(2,381,000)	(2,180,000)
51-60	(2,179,000)	(1,898,000)
61-70	(1,897,000)	(1,467,000)
71-80	(1,466,000)	(1,149,000)
81-90	(1,148,000)	(884,000)
91-100	(883,000)	(302,000)

TABLE 4.34
MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(3,443,000)	(1,573,000)
11-20	(1,572,000)	(1,326,000)
21-30	(1,325,000)	(1,138,000)
31-40	(1,137,000)	(978,000)
41-50	(977,000)	(829,000)
51-60	(828,000)	(753,000)
61-70	(752,000)	(621,000)
71-80	(620,000)	(516,000)
81-90	(515,000)	(286,000)
91-100	(285,000)	(44,000)

TABLE 4.35
WOMEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2014

1-10	(2,460,000)	(1,593,000)
11-20	(1,592,000)	(1,296,000)
21-30	(1,295,000)	(1,183,000)
31-40	(1,182,000)	(1,044,000)
41-50	(1,043,000)	(963,000)
51-60	(962,000)	(864,000)
61-70	(863,000)	(786,000)
71-80	(785,000)	(679,000)
81-90	(678,000)	(543,000)
91-100	(542,000)	(77,000)

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2014								
Men's	912,000	19,154,000	4,043,000	26,619,000	4,820,000	17,705,000	(3,580,000)	(125,000)
Women's	242,000	1,629,000	3,375,000	14,472,000	4,581,000	14,471,000	(4,275,000)	(198,000)
Coed	1,280,000	8,813,000	5,801,000	29,683,000	4,302,000	18,268,000	(2,876,000)	699,000
Total	2,667,000	22,303,000	14,413,000	44,549,000	14,322,000	44,549,000	(11,245,000)	0
2013								
Men's	788,000	14,246,000	3,882,000	22,191,000	4,521,000	17,491,000	(3,491,000)	(67,000)
Women's	244,000	1,385,000	3,192,000	11,602,000	4,288,000	13,313,000	(4,049,000)	(102,000)
Coed	1,132,000	10,614,000	5,671,000	21,582,000	4,199,000	16,646,000	(2,873,000)	366,000
Total	2,428,000	17,548,000	13,130,000	35,752,000	14,023,000	35,752,000	(10,724,000)	0
2012								
Men's	769,000	12,902,000	3,915,000	19,679,000	4,340,000	15,885,000	(3,343,000)	(60,000)
Women's	219,000	1,150,000	3,244,000	11,414,000	4,154,000	12,677,000	(3,905,000)	(155,000)
Coed	1,104,000	8,231,000	5,208,000	21,593,000	4,067,000	13,602,000	(2,765,000)	275,000
Total	2,206,000	15,564,000	12,756,000	33,811,000	12,983,000	33,811,000	(9,809,000)	0
2011								
Men's	715,000	14,493,000	3,696,000	20,676,000	4,095,000	15,308,000	(3,116,000)	(25,000)
Women's	217,000	1,237,000	3,043,000	11,035,000	3,827,000	12,211,000	(3,647,000)	(251,000)
Coed	1,089,000	7,914,000	4,720,000	20,241,000	3,524,000	13,155,000	(2,463,000)	411,000
Total	2,244,000	17,349,000	11,831,000	32,228,000	11,930,000	32,228,000	(9,333,000)	0
2010								
Men's	632,000	12,649,000	3,518,000	17,768,000	3,783,000	12,719,000	(2,918,000)	(10,000)
Women's	206,000	823,000	2,931,000	8,154,000	3,596,000	11,860,000	(3,373,000)	(128,000)
Coed	1,048,000	7,371,000	4,559,000	17,275,000	3,486,000	14,067,000	(2,398,000)	368,000
Total	1,993,000	14,367,000	11,077,000	32,098,000	11,562,000	32,098,000	(8,597,000)	0
2009								
Men's	692,000	12,320,000	3,386,000	15,777,000	3,698,000	13,190,000	(2,835,000)	(6,000)
Women's	204,000	788,000	2,792,000	10,862,000	3,536,000	10,948,000	(3,324,000)	(68,000)
Coed	908,000	10,820,000	4,370,000	16,885,000	3,321,000	12,848,000	(2,339,000)	280,000
Total	2,099,000	16,809,000	10,382,000	30,102,000	10,502,000	30,102,000	(8,340,000)	0
2004								
Men's	463,000	6,134,000	2,273,000	7,237,000	2,584,000	6,973,000	(1,885,000)	(112,000)
Women's	101,000	1,314,000	1,866,000	5,504,000	2,506,000	7,334,000	(2,277,000)	(220,000)
Coed	548,000	13,806,000	2,872,000	17,728,000	1,854,000	9,852,000	(1,178,000)	542,000
Total	1,469,000	15,413,000	7,281,000	21,237,000	7,147,000	21,237,000	(5,266,000)	0

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues. Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2014

	Generated Revenues	Total Revenues	Total Expenses
2014 (1.324)			
Men's	689,000	3,053,000	3,640,000
Women's	182,000	2,549,000	3,460,000
Coed	967,000	4,381,000	3,250,000
Total	2,014,000	10,886,000	10,817,000
2013 (1.285)			
Men's	613,000	3,021,000	3,518,000
Women's	190,000	2,484,000	3,337,000
Coed	881,000	4,414,000	3,268,000
Total	1,889,000	10,218,000	10,912,000
2012 (1.265)			
Men's	608,000	3,095,000	3,431,000
Women's	173,000	2,564,000	3,284,000
Coed	872,000	4,117,000	3,215,000
Total	1,744,000	10,084,000	10,263,000
2011 (1.245)			
Men's	574,000	2,969,000	3,289,000
Women's	174,000	2,444,000	3,074,000
Coed	875,000	3,791,000	2,830,000
Total	1,802,000	9,503,000	9,582,000
2010 (1.216)			
Men's	520,000	2,893,000	3,111,000
Women's	169,000	2,410,000	2,957,000
Coed	862,000	3,749,000	2,867,000
Total	1,639,000	9,109,000	9,508,000
2009 (1.205)			
Men's	574,000	2,810,000	3,069,000
Women's	169,000	2,317,000	2,934,000
Coed	753,000	3,627,000	2,756,000
Total	1,742,000	8,616,000	8,715,000
2004 (1.000)			
Men's	463,000	2,273,000	2,584,000
Women's	101,000	1,866,000	2,506,000
Coed	548,000	2,872,000	1,854,000
Total	1,469,000	7,281,000	7,147,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4; 2012- 293.2, 2013 - 297.8, 2014 - 306.7

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2014	Men's	12.32%	3.39%	15.71%	1.07%	3.08%	4.15%	3.47%	3.15%	6.61%
	Women's	-4.22%	3.18%	-1.04%	2.60%	3.13%	5.73%	3.69%	3.15%	6.84%
	Coed	9.77%	3.33%	13.10%	-0.74%	3.02%	2.28%	-0.54%	3.00%	2.46%
	Total	6.59%	3.24%	9.83%	6.54%	3.24%	9.78%	-0.88%	3.01%	2.13%
2013	Men's	0.89%	1.57%	2.46%	-2.40%	1.55%	-0.85%	2.53%	1.62%	4.15%
	Women's	9.84%	1.74%	11.57%	-3.11%	1.52%	-1.58%	1.61%	1.60%	3.22%
	Coed	1.02%	1.55%	2.57%	7.20%	1.69%	8.89%	1.64%	1.60%	3.24%
	Total	8.34%	1.73%	10.07%	1.33%	1.60%	2.93%	6.33%	1.68%	8.01%
2012	Men's	5.92%	1.68%	7.60%	4.24%	1.68%	5.93%	4.32%	1.67%	5.99%
	Women's	-0.57%	1.43%	0.85%	4.91%	1.69%	6.60%	6.83%	1.72%	8.55%
	Coed	-0.34%	1.68%	1.34%	8.60%	1.74%	10.34%	13.60%	1.82%	15.42%
	Total	-3.22%	1.52%	-1.70%	6.11%	1.71%	7.82%	7.11%	1.72%	8.83%
2011	Men's	10.38%	2.75%	13.13%	2.63%	2.43%	5.06%	5.72%	2.53%	8.25%
	Women's	2.96%	2.38%	5.34%	1.41%	2.41%	3.82%	3.96%	2.47%	6.42%
	Coed	1.51%	2.40%	3.91%	1.12%	2.41%	3.53%	-1.29%	2.38%	1.09%
	Total	9.95%	2.65%	12.59%	4.33%	2.48%	6.81%	0.78%	2.40%	3.18%
2010	Men's	-9.41%	0.74%	-8.67%	2.95%	0.94%	3.90%	1.37%	0.93%	2.30%
	Women's	0.00%	0.98%	0.98%	4.01%	0.96%	4.98%	0.78%	0.91%	1.70%
	Coed	14.48%	0.94%	15.42%	3.36%	0.96%	4.32%	4.03%	0.94%	4.97%
	Total	-5.91%	0.86%	-5.05%	5.72%	0.97%	6.69%	9.10%	0.99%	10.09%
2008	Men's	11.74%	5.57%	17.31%	2.28%	5.10%	7.38%	2.11%	5.09%	7.20%
	Women's	-4.23%	4.78%	0.55%	9.17%	5.44%	14.61%	2.32%	5.10%	7.43%
	Coed	4.02%	5.19%	9.21%	-3.95%	4.79%	0.84%	4.82%	5.23%	10.05%
	Total	4.04%	5.19%	9.22%	3.48%	5.16%	8.64%	4.81%	5.23%	10.04%

Notes: The Total Change reflects unadjusted amounts for the period.
The Real Change reflects the change after removal of the effects of inflation.
The Inflationary Change is caused by the increase in the HEPI factors.

TABLE 5.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2014						
Men's Basketball	502,000	18,877,000	1,752,000	21,893,000	1,953,000	13,018,000
Women's Basketball	66,000	1,128,000	1,067,000	3,345,000	1,371,000	3,285,000
2013						
Men's Basketball	481,000	14,029,000	1,688,000	17,690,000	1,856,000	13,002,000
Women's Basketball	68,000	1,224,000	1,077,000	3,127,000	1,333,000	3,365,000
2012						
Men's Basketball	508,000	12,727,000	1,571,000	16,018,000	1,836,000	12,240,000
Women's Basketball	70,000	873,000	1,078,000	2,853,000	1,225,000	2,917,000
2011						
Men's Basketball	510,000	14,289,000	1,573,000	17,874,000	1,737,000	12,515,000
Women's Basketball	64,000	809,000	1,003,000	2,956,000	1,170,000	2,928,000
2010						
Men's Basketball	434,000	12,551,000	1,389,000	15,363,000	1,463,000	10,322,000
Women's Basketball	59,000	702,000	924,000	2,580,000	1,091,000	2,548,000
2009						
Men's Basketball	434,000	12,203,000	1,356,000	13,486,000	1,484,000	10,512,000
Women's Basketball	61,000	383,000	926,000	3,032,000	1,102,000	3,010,000
2004						
Men's Basketball	298,000	6,024,000	959,000	6,024,000	1,057,000	5,765,000
Women's Basketball	36,000	772,000	568,000	2,072,000	808,000	2,141,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues. Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

**TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Program	2	2%	2,812,000	93	98%	(3,677,000)
Women's Program	0	0%	NA	95	100%	(4,275,000)
Total	0	0%	NA	95	100%	(11,245,000)
2013						
Men's Program	1	1%	4,780,000	95	99%	(3,512,000)
Women's Program	0	0%	NA	96	100%	(4,049,000)
Total	0	0%	NA	96	100%	(10,724,000)
2012						
Men's Program	1	1%	4,607,000	96	99%	(3,366,000)
Women's Program	0	0%	NA	97	100%	(3,905,000)
Total	0	0%	NA	97	100%	(9,809,000)
2011						
Men's Program	1	1%	4,588,000	95	99%	(3,118,000)
Women's Program	0	0%	NA	96	100%	(3,647,000)
Total	0	0%	NA	96	100%	(9,330,000)
2010						
Men's Program	1	1%	4,114,000	96	99%	(2,920,000)
Women's Program	0	0%	NA	97	100%	(3,373,000)
Total	0	0%	NA	97	100%	(8,597,000)
2009						
Men's Program	0	0%	0	97	100%	(2,839,000)
Women's Program	0	0%	NA	97	100%	(3,324,000)
Total	0	0%	0	97	100%	(8,340,000)
2004						
Men's Program	1	1%	934,000	93	99%	(1,894,000)
Women's Program	0	0%	NA	94	100%	(2,277,000)
Total	1	1%	3,218,000	93	99%	(5,367,000)
Eleven Year Average Total Program	0	0%	NA	93	100%	(8,412,000)

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Basketball	7	7%	885,000	88	93%	(1,358,000)
Women's Basketball	0	0%	NA	95	100%	(1,257,000)
2013						
Men's Basketball	3	3%	2,546,000	93	97%	(1,228,000)
Women's Basketball	0	0%	NA	96	100%	(1,206,000)
2012						
Men's Basketball	6	6%	424,000	91	94%	(1,231,000)
Women's Basketball	0	0%	NA	97	100%	(1,131,000)
2011						
Men's Basketball	5	5%	1,224,000	91	95%	(1,094,000)
Women's Basketball	0	0%	NA	96	100%	(1,095,000)
2010						
Men's Basketball	5	5%	1,764,000	92	95%	(984,000)
Women's Basketball	0	0%	NA	97	100%	(1,027,000)
2009						
Men's Basketball	7	7%	952,000	90	93%	(996,000)
Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
2004						
Men's Basketball	8	8%	704,000	86	83%	(640,000)
Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Total Ticket Sales	151,000	287,000	217,000
NCAA and conference distributions	485,000	599,000	527,000
Guarantees and options	264,000	151,000	219,000
Cash contributions from alumni and others	504,000	713,000	645,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	19,000	24,000	23,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	54,000	276,000	274,000
Sports camps	16,000	13,000	16,000
Endowment/Investment Income	29,000	54,000	40,000
Miscellaneous	170,000	99,000	134,000
Total Generated Revenues	2,484,000	2,953,000	2,667,000
Allocated Revenues:	0	0	0
Direct Institutional Support	3,087,000	11,228,000	7,987,000
Indirect Institutional Support	562,000	1,595,000	906,000
Student Fees	4,391,000	-	621,000
Direct government support	0	-	0
Total Allocated Revenues	9,601,000	13,076,000	11,238,000
Total All Revenues	12,281,000	17,220,000	14,413,000

Note: There were 45 public and 50 private institutions reporting.

**TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	840,000	312,000	142,000	63,000
NCAA and conference distributions	881,000	584,000	434,000	326,000
Guarantees and options	64,000	199,000	244,000	276,000
Cash contributions from alumni and others	1,196,000	767,000	476,000	352,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	29,000	35,000	8,000	6,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	464,000	313,000	247,000	192,000
Sports camps	39,000	73,000	9,000	-
Endowment/Investment Income	103,000	32,000	44,000	1,000
Miscellaneous	259,000	152,000	113,000	28,000
Total Generated Revenues	5,550,000	2,961,000	1,876,000	1,622,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	14,938,000	10,301,000	8,324,000	3,185,000
Indirect Institutional Support	2,261,000	1,657,000	538,000	329,000
Student Fees	-	115,000	1,230,000	1,966,000
Direct government support	-	-	-	-
Total Allocated Revenues	17,560,000	13,160,000	10,153,000	7,237,000
Total All Revenues	24,374,000	16,733,000	12,549,000	9,524,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,198,000	2,322,000	1,821,000	Men	175,000	208,000	191,000
Women	1,582,000	2,921,000	2,363,000	Women	156,000	166,000	156,000
Administrative and Non-gender	15,000	37,000	21,000	Administrative and Non-gender	38,000	62,000	44,000
Total	2,878,000	5,318,000	4,064,000	Total	403,000	462,000	424,000
Guarantees and Options				Fundraising			
Men	18,000	56,000	25,000	Men	12,000	13,000	12,000
Women	5,000	2,000	4,000	Women	6,000	5,000	6,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	143,000	180,000	165,000
Total	24,000	71,000	29,000	Total	208,000	277,000	239,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,239,000	1,945,000	1,366,000	Men	122,000	150,000	138,000
Women	1,146,000	1,312,000	1,175,000	Women	101,000	101,000	101,000
Administrative and Non-gender	1,863,000	1,792,000	1,810,000	Administrative and Non-gender	13,000	8,000	9,000
Total	4,479,000	4,870,000	4,677,000	Total	255,000	277,000	270,000
Salaries and Benefits – Third Party paid				Medical			
Men	-	-	-	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	137,000	152,000	139,000
Total	-	-	-	Total	141,000	191,000	159,000
Severance Pay				Membership Dues			
Men	-	-	-	Men	4,000	9,000	6,000
Women	-	-	-	Women	4,000	5,000	4,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	39,000	32,000	37,000
Total	-	-	-	Total	44,000	53,000	47,000
Team travel				Sports Camps			
Men	559,000	622,000	600,000	Men	-	-	-
Women	489,000	544,000	494,000	Women	-	-	-
Administrative and Non-gender	-	3,000	1,000	Administrative and Non-gender	-	-	-
Total	988,000	1,156,000	1,090,000	Total	-	-	-
Recruiting				Spirit Groups			
Men	87,000	150,000	123,000	Men	-	-	-
Women	82,000	115,000	91,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	21,000	17,000	20,000
Total	179,000	282,000	220,000	Total	24,000	26,000	25,000

TABLE 5.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	27,000	37,000	31,000
Women	15,000	13,000	14,000
Administrative and Non-gender	202,000	81,000	128,000
Total	281,000	172,000	244,000
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	436,000	695,000	580,000
Total	562,000	1,595,000	906,000
Other			
Men	86,000	117,000	99,000
Women	73,000	86,000	74,000
Administrative and Non-gender	430,000	329,000	406,000
Total	620,000	610,000	618,000
Total Operating Expenses			
Men	3,938,000	5,949,000	4,820,000
Women	3,829,000	5,563,000	4,581,000
Administrative and Non-gender	4,212,000	4,407,000	4,302,000
Total	12,424,000	16,803,000	14,322,000

**TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,754,000	2,002,000	1,636,000	1,043,000
Women	3,653,000	2,567,000	1,910,000	1,363,000
Administrative and Non-gender	144,000	37,000	15,000	-
Total	6,566,000	4,674,000	3,676,000	2,414,000
Guarantees and Options				
Men	235,000	49,000	17,000	11,000
Women	18,000	5,000	2,000	1,000
Administrative and Non-gender	-	-	-	-
Total	255,000	67,000	20,000	13,000
Salaries and Benefits – University paid				
Men	2,874,000	1,682,000	1,257,000	877,000
Women	1,826,000	1,291,000	1,146,000	768,000
Administrative and Non-gender	2,888,000	1,929,000	1,837,000	961,000
Total	7,442,000	5,004,000	4,377,000	2,641,000
Salaries and Benefits – Third Party paid				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Team travel				
Men	1,035,000	608,000	600,000	418,000
Women	805,000	494,000	430,000	391,000
Administrative and Non-gender	7,000	-	2,000	7,000
Total	2,011,000	1,195,000	1,057,000	870,000
Recruiting				
Men	214,000	128,000	112,000	63,000
Women	166,000	100,000	80,000	56,000
Administrative and Non-gender	-	-	-	-
Total	382,000	241,000	182,000	127,000

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	268,000	228,000	172,000	122,000
Women	227,000	177,000	135,000	107,000
Administrative and Non-gender	121,000	59,000	46,000	13,000
Total	629,000	463,000	375,000	257,000
Fundraising				
Men	41,000	25,000	14,000	3,000
Women	16,000	18,000	5,000	1,000
Administrative and Non-gender	369,000	200,000	135,000	44,000
Total	670,000	285,000	198,000	84,000
Game Expenses				
Men	205,000	165,000	117,000	110,000
Women	151,000	107,000	85,000	77,000
Administrative and Non-gender	24,000	4,000	13,000	4,000
Total	478,000	327,000	239,000	225,000
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	128,000	178,000	149,000	111,000
Total	142,000	203,000	149,000	149,000
Membership Dues				
Men	14,000	6,000	4,000	3,000
Women	9,000	4,000	5,000	3,000
Administrative and Non-gender	29,000	38,000	37,000	39,000
Total	62,000	44,000	43,000	49,000
Sports Camps				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	11,000	19,000	-	-
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	46,000	18,000	27,000	3,000
Total	50,000	24,000	36,000	3,000

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	114,000	38,000	22,000	14,000
Women	23,000	18,000	8,000	11,000
Administrative and Non-gender	340,000	109,000	155,000	31,000
Total	821,000	201,000	202,000	90,000
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	1,755,000	1,339,000	513,000	262,000
Total	2,261,000	1,657,000	538,000	329,000
Other				
Men	211,000	119,000	74,000	52,000
Women	124,000	83,000	48,000	41,000
Administrative and Non-gender	534,000	438,000	333,000	284,000
Total	744,000	698,000	488,000	380,000
Total Operating Expenses				
Men	8,828,000	5,752,000	4,048,000	2,872,000
Women	7,640,000	5,260,000	4,128,000	3,010,000
Administrative and Non-gender	8,731,000	5,222,000	3,859,000	2,348,000
Total	23,156,000	16,282,000	12,482,000	9,003,000

Note: Operating expenses are reported by quartile, based on Total Expenses, for the subdivision. Thus, an institution represented in the top quartile of total expenses is operating at a different level than an institution in a lower expense quartile.

TABLE 5.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	90,000	870,000	(38,000)	0	0	0
Basketball	502,000	1,953,000	(16,000)	66,000	1,371,000	(80,000)
Bowling	0	0	0	0	201,000	(46,000)
Crew	0	0	0	31,000	382,000	0
Equestrian	0	0	0	0	217,000	(216,000)
Fencing	7,000	129,000	(1,000)	3,000	105,000	(1,000)
Field Hockey	0	0	0	20,000	619,000	(36,000)
Football	0	0	0	0	0	0
Golf	25,000	219,000	(11,000)	19,000	251,000	(21,000)
Gymnastics	51,000	162,000	(18,000)	27,000	972,000	0
Ice Hockey	718,000	2,448,000	0	99,000	1,787,000	(125,000)
Lacrosse	64,000	902,000	0	22,000	601,000	0
Rifle	0	0	0	0	0	0
Sand Volleyball	0	0	0	0	93,000	-40,000
Skiing	30,000	465,000	(30,000)	30,000	493,000	(30,000)
Soccer	34,000	656,000	(15,000)	25,000	672,000	(23,000)
Softball	0	0	0	27,000	586,000	(29,000)
Swimming	19,000	271,000	0	18,000	324,000	(1,000)
Tennis	7,000	225,000	(11,000)	5,000	288,000	(12,000)
Track & Field/X Country	10,000	353,000	(21,000)	10,000	420,000	(21,000)
Volleyball	99,000	513,000	(7,000)	23,000	664,000	(51,000)
Water Polo	59,000	361,000	0	18,000	295,000	0
Wrestling	45,000	606,000	0	0	0	0
Other	43,000	192,000	0	48,000	244,000	(3,000)

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses.

**TABLE 5.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	111,000	94,000	214,000	-
Basketball	345,000	315,000	674,000	43,000
Cross Country/Track	41,000	29,000	74,000	-
Fencing	15,000	4,000	19,000	-
Football	295,000	186,000	481,000	358,000
Golf	46,000	-	50,000	-
Gymnastics	47,000	-	47,000	-
Ice Hockey	346,000	265,000	610,000	-
Lacrosse	132,000	108,000	241,000	-
Rifle	-	-	-	-
Skiing	49,000	71,000	135,000	-
Soccer	103,000	64,000	161,000	-
Swimming	33,000	24,000	62,000	-
Tennis	38,000	4,000	48,000	-
Volleyball	118,000	84,000	212,000	-
Water Polo	58,000	23,000	95,000	-
Wrestling	93,000	60,000	151,000	-
Other	46,000	31,000	84,000	-

**TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	180,000	225,000	399,000	19,000
Bowling	22,000	-	27,000	-
Crew	62,000	44,000	105,000	-
Cross Country/Track	47,000	36,000	86,000	-
Equestrian	53,000	-	53,000	-
Fencing	14,000	6,000	20,000	-
Field Hockey	86,000	62,000	143,000	-
Golf	49,000	-	60,000	-
Gymnastics	90,000	52,000	142,000	-
Ice Hockey	193,000	155,000	348,000	-
Lacrosse	70,000	52,000	124,000	-
Rifle	-	-	-	-
Sand Volleyball	29,000	10,000	36,000	-
Skiing	49,000	45,000	135,000	-
Soccer	89,000	61,000	150,000	-
Softball	82,000	53,000	132,000	-
Swimming	40,000	26,000	70,000	-
Tennis	37,000	3,000	48,000	-
Volleyball	88,000	61,000	154,000	-
Water Polo	58,000	17,000	95,000	-
Other	56,000	19,000	77,000	-

**TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	645,000	587,000	-	1,086,000	709,000	-	781,000	627,000	-
Total	645,000	587,000	-	1,086,000	709,000	-	781,000	627,000	-
Assistant Coaches									
Institution Paid	505,000	469,000	-	648,000	509,000	-	562,000	479,000	-
Total	505,000	469,000	-	648,000	514,000	-	562,000	479,000	-
Administrative Salaries									
Institution Paid	43,000	11,000	1,863,000	83,000	43,000	1,792,000	58,000	31,000	1,810,000
Total	43,000	11,000	1,863,000	83,000	43,000	1,792,000	58,000	31,000	1,827,000
Total Program									
Institution Paid	1,239,000	1,146,000	1,863,000	1,945,000	1,312,000	1,792,000	1,366,000	1,175,000	1,810,000
Total	1,243,000	1,146,000	1,863,000	1,945,000	1,312,000	1,792,000	1,366,000	1,177,000	1,827,000
Severance Pay	-	-	-	-	-	-	-	-	-

TABLE 5.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014
Based on Mean Values

	Public Schools		Private Schools		Total Subdivision	
	Percent of Gen. Rev.	Percent of Total Rev.	Percent of Gen. Rev.	Percent of Total Rev.	Percent of Gen. Rev.	Percent of Total Rev.
Total Ticket Sales	13%	3%	20%	5%	17%	4%
NCAA and conference distributions	15%	4%	25%	6%	21%	5%
Guarantees and options	9%	2%	4%	1%	6%	1%
Cash contributions from alumni and others	33%	8%	28%	7%	30%	7%
Third Party Support	1%	0%	0%	0%	0%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	1%	0%	2%	0%
Broadcast Rights	0%	0%	1%	0%	0%	0%
Royalties/Advertising/Sponsorship	13%	3%	11%	3%	12%	3%
Sports camps	3%	1%	3%	1%	3%	1%
Endowment/Investment Income	2%	1%	4%	1%	3%	1%
Miscellaneous	9%	2%	4%	1%	6%	1%
Total Generated Revenues	<u>100%</u>	24%	<u>100%</u>	24%	<u>100%</u>	24%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		27%		64%		50%
Indirect Institutional Support		7%		12%		10%
Student Fees		42%		1%		17%
Direct government support		0%		0%		0%
Total Allocated Revenues		<u>76%</u>		<u>76%</u>		<u>76%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 45 public and 50 private institutions reporting.

**TABLE 5.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	10%	13%	12%	Men	1%	1%	1%
Women	13%	18%	16%	Women	1%	1%	1%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	32%	29%	Total	1%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	0%	1%	1%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	11%	11%	11%	Men	0%	1%	0%
Women	9%	8%	8%	Women	0%	0%	0%
Administrative and Non-gender	15%	10%	12%	Administrative and Non-gender	3%	1%	2%
Total	35%	29%	32%	Total	3%	2%	2%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	0%
Total	0%	0%	0%	Total	3%	2%	2%
Severance Pay				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	1%	1%	1%
Team travel				Membership Dues			
Men	4%	4%	4%	Men	0%	0%	0%
Women	4%	3%	4%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	9%	8%	8%	Total	1%	0%	0%

TABLE 5.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Facilities Maintenance and Rental			
Men	0%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	5%	2%	3%
Total	6%	3%	4%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	0%	1%
Administrative and Non-gender	6%	10%	9%
Total	7%	12%	10%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	2%	3%
Total	5%	4%	5%
Total Operating Expenses			
Men	32%	37%	35%
Women	31%	33%	32%
Administrative and Non-gender	37%	30%	32%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 45 public and 50 private institutions reporting.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	457,000	1,034,000
11-20	1,035,000	1,553,000
21-30	1,554,000	1,769,000
31-40	1,770,000	2,031,000
41-50	2,032,000	2,666,000
51-60	2,667,000	3,184,000
61-70	3,185,000	3,614,000
71-80	3,615,000	4,453,000
81-90	4,454,000	8,302,000
91-100	8,303,000	22,303,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	126,000	398,000
11-20	399,000	514,000
21-30	515,000	600,000
31-40	601,000	738,000
41-50	739,000	911,000
51-60	912,000	1,033,000
61-70	1,034,000	1,279,000
71-80	1,280,000	1,758,000
81-90	1,759,000	4,696,000
91-100	4,697,000	19,154,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	11,000	82,000
11-20	83,000	111,000
21-30	112,000	150,000
31-40	151,000	213,000
41-50	214,000	241,000
51-60	242,000	324,000
61-70	325,000	371,000
71-80	372,000	476,000
81-90	477,000	634,000
91-100	635,000	1,629,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	508,000
11-20	509,000	680,000
21-30	681,000	919,000
31-40	920,000	1,057,000
41-50	1,058,000	1,279,000
51-60	1,280,000	1,659,000
61-70	1,660,000	1,960,000
71-80	1,961,000	2,357,000
81-90	2,358,000	2,950,000
91-100	2,951,000	8,813,000

TABLE 5.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	67,000	250,000
11-20	251,000	324,000
21-30	325,000	399,000
31-40	400,000	424,000
41-50	425,000	501,000
51-60	502,000	604,000
61-70	605,000	741,000
71-80	742,000	1,044,000
81-90	1,045,000	4,317,000
91-100	4,318,000	18,877,000

TABLE 5.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	2,000	23,000
11-20	24,000	32,000
21-30	33,000	41,000
31-40	42,000	55,000
41-50	56,000	65,000
51-60	66,000	84,000
61-70	85,000	109,000
71-80	110,000	158,000
81-90	159,000	230,000
91-100	231,000	1,128,000

TABLE 5.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	3,953,000	7,993,000
11-20	7,994,000	10,242,000
21-30	10,243,000	11,518,000
31-40	11,519,000	12,703,000
41-50	12,704,000	14,321,000
51-60	14,322,000	15,955,000
61-70	15,956,000	17,423,000
71-80	17,424,000	19,886,000
81-90	19,887,000	27,748,000
91-100	27,749,000	44,549,000

TABLE 5.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	2,121,000	2,729,000
11-20	2,730,000	3,435,000
21-30	3,436,000	3,963,000
31-40	3,964,000	4,292,000
41-50	4,293,000	4,819,000
51-60	4,820,000	5,332,000
61-70	5,333,000	6,082,000
71-80	6,083,000	7,460,000
81-90	7,461,000	9,529,000
91-100	9,530,000	17,705,000

TABLE 5.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	1,626,000	2,774,000
11-20	2,775,000	3,409,000
21-30	3,410,000	3,890,000
31-40	3,891,000	4,191,000
41-50	4,192,000	4,580,000
51-60	4,581,000	5,074,000
61-70	5,075,000	5,668,000
71-80	5,669,000	6,377,000
81-90	6,378,000	8,054,000
91-100	8,055,000	14,471,000

TABLE 5.25
NONGENDER EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	1,719,000
11-20	1,720,000	2,617,000
21-30	2,618,000	3,272,000
31-40	3,273,000	3,692,000
41-50	3,693,000	4,301,000
51-60	4,302,000	4,996,000
61-70	4,997,000	5,674,000
71-80	5,675,000	6,796,000
81-90	6,797,000	9,807,000
91-100	9,808,000	18,268,000

TABLE 5.26
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	777,000	1,034,000
11-20	1,035,000	1,398,000
21-30	1,399,000	1,565,000
31-40	1,566,000	1,720,000
41-50	1,721,000	1,952,000
51-60	1,953,000	2,363,000
61-70	2,364,000	2,567,000
71-80	2,568,000	2,958,000
81-90	2,959,000	5,147,000
91-100	5,148,000	13,018,000

TABLE 5.27
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	620,000	883,000
11-20	884,000	1,032,000
21-30	1,033,000	1,186,000
31-40	1,187,000	1,292,000
41-50	1,293,000	1,370,000
51-60	1,371,000	1,458,000
61-70	1,459,000	1,599,000
71-80	1,600,000	1,785,000
81-90	1,786,000	2,176,000
91-100	2,177,000	3,285,000

TABLE 5.28
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(37,365,000)	(19,201,000)
11-20	(19,200,000)	(15,213,000)
21-30	(15,212,000)	(13,168,000)
31-40	(13,167,000)	(12,069,000)
41-50	(12,068,000)	(11,246,000)
51-60	(11,245,000)	(9,815,000)
61-70	(9,814,000)	(8,942,000)
71-80	(8,941,000)	(7,762,000)
81-90	(7,761,000)	(5,810,000)
91-100	(5,809,000)	(1,486,000)

TABLE 5.29
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(9,977,000)	(6,065,000)
11-20	(6,064,000)	(5,060,000)
21-30	(5,059,000)	(4,474,000)
31-40	(4,473,000)	(4,159,000)
41-50	(4,158,000)	(3,678,000)
51-60	(3,677,000)	(3,377,000)
61-70	(3,376,000)	(2,905,000)
71-80	(2,904,000)	(2,380,000)
81-90	(2,379,000)	(1,912,000)
91-100	(1,911,000)	(767,000)

TABLE 5.30
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(13,381,000)	(7,447,000)
11-20	(7,446,000)	(6,131,000)
21-30	(6,130,000)	(5,304,000)
31-40	(5,303,000)	(4,720,000)
41-50	(4,719,000)	(4,276,000)
51-60	(4,275,000)	(3,951,000)
61-70	(3,950,000)	(3,645,000)
71-80	(3,644,000)	(3,171,000)
81-90	(3,170,000)	(2,581,000)
91-100	(2,580,000)	(1,525,000)

TABLE 5.31
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(3,246,000)	(2,277,000)
11-20	(2,276,000)	(2,013,000)
21-30	(2,012,000)	(1,753,000)
31-40	(1,752,000)	(1,592,000)
41-50	(1,591,000)	(1,359,000)
51-60	(1,358,000)	(1,221,000)
61-70	(1,220,000)	(1,042,000)
71-80	(1,041,000)	(858,000)
81-90	(857,000)	(557,000)
91-100	(556,000)	(16,000)

TABLE 5.32
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(2,868,000)	(2,083,000)
11-20	(2,082,000)	(1,665,000)
21-30	(1,664,000)	(1,530,000)
31-40	(1,529,000)	(1,376,000)
41-50	(1,375,000)	(1,258,000)
51-60	(1,257,000)	(1,159,000)
61-70	(1,158,000)	(1,108,000)
71-80	(1,107,000)	(973,000)
81-90	(972,000)	(726,000)
91-100	(725,000)	(520,000)

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2014)

Division I – Basketball

TABLE 6.1
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2014

Percentile	More than	Less than
1-10	9,000	302,000
11-20	303,000	365,000
21-30	366,000	421,000
31-40	422,000	513,000
41-50	514,000	638,000
51-60	639,000	885,000
61-70	886,000	1,736,000
71-80	1,737,000	6,455,000
81-90	6,456,000	10,530,000
91-100	10,531,000	40,572,000

TABLE 6.3
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2014

Percentile	More than	Less than
1-10	2,000	29,000
11-20	30,000	46,000
21-30	47,000	64,000
31-40	65,000	84,000
41-50	85,000	112,000
51-60	113,000	151,000
61-70	152,000	202,000
71-80	203,000	335,000
81-90	336,000	695,000
91-100	696,000	7,064,000

TABLE 6.2
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2014

Percentile	More than	Less than
1-10	512,000	986,000
11-20	987,000	1,266,000
21-30	1,267,000	1,549,000
31-40	1,550,000	1,760,000
41-50	1,761,000	2,051,000
51-60	2,052,000	2,550,000
61-70	2,551,000	3,319,000
71-80	3,320,000	5,830,000
81-90	5,831,000	7,437,000
91-100	7,438,000	16,355,000

TABLE 6.4
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2014

Percentile	More than	Less than
1-10	413,000	813,000
11-20	814,000	983,000
21-30	984,000	1,139,000
31-40	1,140,000	1,302,000
41-50	1,303,000	1,427,000
51-60	1,428,000	1,569,000
61-70	1,570,000	1,906,000
71-80	1,907,000	2,788,000
81-90	2,789,000	3,536,000
91-100	3,537,000	6,324,000

Division I – Basketball

TABLE 6.5
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	9,000	259,000
11-20	260,000	327,000
21-30	328,000	387,000
31-40	388,000	473,000
41-50	474,000	598,000
51-60	599,000	705,000
61-70	706,000	1,166,000
71-80	1,167,000	4,146,000
81-90	4,147,000	7,365,000
91-100	7,366,000	26,861,000

TABLE 6.7
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	2,000	19,000
11-20	20,000	35,000
21-30	36,000	47,000
31-40	48,000	66,000
41-50	67,000	85,000
51-60	86,000	131,000
61-70	132,000	168,000
71-80	169,000	219,000
81-90	220,000	411,000
91-100	412,000	2,081,000

TABLE 6.6
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	754,000	1,141,000
11-20	1,142,000	1,484,000
21-30	1,485,000	1,677,000
31-40	1,678,000	1,928,000
41-50	1,929,000	2,437,000
51-60	2,438,000	2,677,000
61-70	2,678,000	3,551,000
71-80	3,552,000	5,603,000
81-90	5,604,000	7,207,000
91-100	7,208,000	15,252,000

TABLE 6.8
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	645,000	928,000
11-20	929,000	1,121,000
21-30	1,122,000	1,308,000
31-40	1,309,000	1,398,000
41-50	1,399,000	1,543,000
51-60	1,544,000	1,620,000
61-70	1,621,000	1,837,000
71-80	1,838,000	2,437,000
81-90	2,438,000	3,247,000
91-100	3,248,000	6,284,000

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	67,000	310,000
11-20	311,000	394,000
21-30	395,000	450,000
31-40	451,000	545,000
41-50	546,000	695,000
51-60	696,000	1,052,000
61-70	1,053,000	1,926,000
71-80	1,927,000	7,534,000
81-90	7,535,000	11,364,000
91-100	11,365,000	40,572,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	6,000	31,000
11-20	32,000	55,000
21-30	56,000	72,000
31-40	73,000	95,000
41-50	96,000	127,000
51-60	128,000	172,000
61-70	173,000	246,000
71-80	247,000	442,000
81-90	443,000	828,000
91-100	829,000	7,064,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	512,000	958,000
11-20	959,000	1,177,000
21-30	1,178,000	1,430,000
31-40	1,431,000	1,677,000
41-50	1,678,000	1,884,000
51-60	1,885,000	2,322,000
61-70	2,323,000	3,156,000
71-80	3,157,000	5,938,000
81-90	5,939,000	7,618,000
91-100	7,619,000	16,355,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2014

Percentile	More than	Less than
1-10	413,000	764,000
11-20	765,000	910,000
21-30	911,000	1,088,000
31-40	1,089,000	1,207,000
41-50	1,208,000	1,352,000
51-60	1,353,000	1,493,000
61-70	1,494,000	1,950,000
71-80	1,951,000	3,064,000
81-90	3,065,000	3,679,000
91-100	3,680,000	6,324,000

GLOSSARY

REVENUE ITEMS FROM AGREED-UPON PROCEDURES

Broadcast Television, Radio and Internet Rights	Institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts	Endowment and Investment Income	Endowment spending policy distributions and other investment income in support of Athletics. These categories include only restricted investment and endowment income for the operations of intercollegiate athletics.
Compensation and Benefits Provided by a Third Party	All amounts provided by a third party and contractually guaranteed by the institution but not included on the institution's W-2	Guarantees	Revenue received from participation in away games.
Contributions	Amounts received directly from individuals, corporations, associations, foundations, clubs, or other organizations that are designated, restricted or unrestricted by the donor for the operation of the athletics program. Amounts paid in excess of a ticket's value are included. Contributions include cash, marketable securities and in-kind services or property. Gifts and merchandise from corporate sponsorship agreements are not included here.	Indirect Facilities and Administrative Support	The value of facilities and services provided by the institution not charged to Athletics. This may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service. This is offset by an equal expense item.
Direct Institutional Support	The value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university. Federal Work Study support for student workers employed by Athletics is also included	NCAA/Conference Distributions	Revenue received from participation in bowl games and tournaments and all NCAA distributions. Amounts received for direct participation or through a sharing arrangement with an athletics conference, including shares of conference television agreements are included. These amounts are reported by sport if known.
Direct State or Other Government Support	State, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This includes funding specifically earmarked to Athletics by government agencies for which the institution has no discretion to reallocate.	Other	Limited to less than five percent of total revenues may appear in this category. Any excess is to be reclassified to other categories.
		Program Sales, Concessions, Novelty Sales and Parking	Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.
		Royalties, Licensing, Advertisements, and Sponsorships	All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. In-kind products and services are included.

Glossary

Non-gender revenues and expenses:	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
Sports-Camp Revenues	Amounts received by Athletics for sports-camps and clinics.
Student Fees	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
Ticket Sales	Revenue received for sales of admissions to athletics events. Included are ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Not included are ticket sales for conference and national tournaments that are pass-through transactions.

EXPENSE ITEMS FROM AGREED-UPON PROCEDURES

Athletic Student Aid	The total amount of athletically related student aid awarded, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons.)
Coaching Other Compensation and Benefits Paid by a Third Party	All compensation paid to the coaching staff by a third party and contractually guaranteed by the institution but not included on the institution's W-2. Examples include shoe and apparel contract revenue, housing allowances, compensation from camps, and television and radio income.
Coaching Salaries, Benefits, and Bonuses Paid by the University	Gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all amounts attributable to coaching that would be reportable on the university or related entity W-2 and/or 1099 forms. Examples include car stipend, club membership, entertainment allowance, clothing allowance, television income, and tuition remission.
Direct Facilities, Maintenance, and Rental	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
Equipment, Uniforms and Supplies	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
Fund Raising, Marketing and Promotion	Costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such other expenditures.

Game Expenses	Game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, and other such expenditures.	Severance Payments	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
Guarantees	Amounts paid to visiting participating institutions.	Spirit Groups	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
Indirect Facilities and Administrative Support	The value of facilities and services provided by the institution and not charged to Athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation, and debt service. This is offset by an equal amount of revenue.	Sports Camp Expenses	All expenses paid by Athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
Medical Expenses and Medical Insurance	Medical expense and medical insurance premiums for student-athletes.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party	Includes all compensation paid to the support staff by a third party and guaranteed by the university but included in the W-2 or 1099 forms of the institution. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Memberships and Dues	Includes memberships, conference and association dues.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities	Gross salaries, bonuses and benefits paid to administrative staff (e.g., football secretary and trainers) that would be reportable on university or related entities W-2 or 1099 forms. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Other Operating Expenses	Include printing and duplicating, subscriptions, business insurance, telephone, postage, operating and equipment leases, non-team travel and any other operating expense not reported elsewhere. Indirect administration overhead provided by the university is not included.	Team Travel	Air and ground travel, lodging, meals and incidentals for competition related to pre-season, regular season, and/or post-season. Any amounts incurred for food and lodging for housing a team prior to a home game should also be included, as should the value of the use of the institution's owned vehicles or airplanes and in-kind value of donor-provided transportation.
Recruiting	Transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone charges, postage and other such expenditures related to recruiting. Also included is the value of the use of the university's vehicles or airplanes, as well as the in-kind value of loaned or contributed transportation.		

OTHER TERMINOLOGY

Allocated Revenues

Revenues allocated by the institution to the athletics program. These include direct institutional support, indirect institutional support (utilities, maintenance, insurance, etc.), student fees, and direct governmental support.

Athletics Aid Equivalencies

Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.

Capital Expenditures

Also called Balance Sheet Expenditures, these are the additional costs of physical plant assets that provide material benefits extending beyond the current period. Examples would be stadium or arena expansions or training room construction.

Division I without Football

This division was formerly known as Division I-AAA. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.

Division II

For Division II institutions, at least 50 percent of all football games must be played against FBS, FCS or Division II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial-aid requirements.

Division III

For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance or scheduling, and financial aid is not permitted.

Football Bowl Subdivision

This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.

Football Championship Subdivision

This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.

Generated Revenues

Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.

Inflationary Effect	The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.
Median Values	Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.
Net Operating Results	Total generated revenues less total operating expenses. These results are reported as either Net Generated Revenue (generated revenues exceed expenses) or Negative Net Generated Revenue (expenses exceed generated revenues.)
Non-gender Revenues and Expenses	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
Third Party Payments	These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.

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STUDENT - ATHLETES

