

# Revenues & EXPENSES

2004 – 2010

NCAA® DIVISION I  
INTERCOLLEGIATE  
ATHLETICS PROGRAMS  
REPORT





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# PREFACE AND ACKNOWLEDGMENTS

This report represents the 2011 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 2010.

Both the format and content of the study continue to evolve. The 2011 reporting consists of four separate segments – one for each of the three Divisions 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. The format for the 2008, 2009, 2010 and 2011 editions 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. Interest in prior reports has been outstanding, and we expect the same to be true for this edition. As always, reader comments, inquiries, and/or suggestions are welcome and appreciated, as we anticipate commencing work on the next edition soon.

It is also relevant to note that in the Spring of 2004 the 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 in our survey instrument, which were implemented with the Fall 2004 data collection and are reflected in this report.

I express my sincere appreciation to Jim Isch, Interim President, 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 Bracken, Associate Director of Research, and to Erin Irick, Assistant Director of Research 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. Their 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. Thanks to the administration of Transylvania University for encouraging me to continue this research.

Thanks to Jill, my wife, friend and willing assistant, for her patience, understanding, and support.

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 2010

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2010. It is the result of surveys conducted 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 2011 edition of the 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 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 Division I member institutions, including provisional members, 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 Web site to obtain information for specific institutions.

**Changes and Revisions.** There were substantial changes incorporated in the 2004 report and continued through 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;
- The designation of allocated revenues, which include direct institutional support, indirect institutional support, student fees, and direct governmental support;
- The reporting of total revenues and net 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 the 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 2010 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. Medians mitigate the effect that extreme responses, either high or low, have on means. Comparisons with median values and 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 seven-year period. Related table numbers are shown in parentheses. Readers are referred to the Introduction for more detailed listing of the findings and to the respective tables for the supporting data.

- There was an upward movement in generated revenues for median FBS and FCS institutions but downward trends in the other subdivision from 2009 to 2010 — FBS = 9.5 percent increase; FCS = 14.0 percent increase; DI w/o FB = 5.1 percent decrease. (2.1)
- Total expenses for the last year increased at a slower rate than generated revenues for both FBS and FCS institutions. FBS median revenues increased 1.7 percent from the prior year, and the increase was 8.9 percent at the FCS level. (2.1)
- A related observation is the portions of total 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 decreased among FCS institutions, and stayed steady in the other two divisions. (3.14)
- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — one percent increase in the FBS; eight percent decrease in the FCS; nine percent increase in DI w/o FB. (3.3)
- The increase gap, which measures the difference in growth rates of athletic spending and overall institutional spending remains very

small in all three subdivisions over the two year period — and is essentially zero at the FBS level. (2.7)

- A total of 22 athletics programs in the FBS reported positive net revenues for the 2010 fiscal year, which represents an increase from the 14 reported in 2009. The gap between the “profitable” programs and the remainder continued to grow, however a bit more slowly. (3.5)
- Three revenue sources account for between 60 and 75 percent of total generated revenues, depending on subdivision. (3.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, account for approximately 50 percent of total expenses. (3.15)
- In all subdivisions, the number of participating athletes remains fairly constant, while the expense per athlete continues to increase, as a result of rising expenses. (2.1)
- In all three subdivisions, total athletic expenditures as a percentage of total institutional expenditures have remained constant at approximately five percent for several years. (2.7) More importantly, if **net deficits**, rather than total expenses are examined, the percentage drops to the neighborhood of one percent in the FBS and four percent in the other two subdivisions.



# INTRODUCTION

## Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

### Fiscal Years 2004 through 2010

#### 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 2011 edition continues that effort.

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

- student fees directly allocated to athletics;
- direct institutional support, which are financial transfers directly from the general fund to athletics;
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution in behalf of athletics, and
- direct governmental support – 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 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 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 2011 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2010 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. The data were collected via a questionnaire 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 expense were added for severance pay, game expenses, membership dues, spirit groups, facilities maintenance and rental, and indirect institutional support. The results provide better detailed information and a reduction in the amount reported for the line item in "other" expenses.
2. Percentile tables reporting net 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 thirty 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 2011 edition of *Revenues and Expenses of Intercollegiate Athletics Programs* 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 2003. 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 in 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. Additional information in this area may be obtained from the NCAA Gender Equity Report.

## SURVEY METHODS

The 2007, 2008, 2009 and 2010 surveys were distributed to all NCAA Division I member institutions, including provisional members. In all cases, respondents were clearly instructed to limit their responses to **intercollegiate athletics** only, excluding intramural and club sports. Survey instructions also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately. These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA).

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.

The survey also obtained organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid, and other similar information. Some of those data are presented in this report, while others may be found in other NCAA publications (See [www.NCAA.org](http://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 averages 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. **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.

## 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 2009 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 divisions.

**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 athletes, and average expense per 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 responding 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 vs. 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 athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision are remedied, such items will be reported separately.

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 of the report for definitions of terms as they are used in this report.

Of possible interest to the reader, a companion report was issued by the NCAA in the spring of 2004. Titled "Revenues and Expenses, Profits and Losses of Division I-A Intercollegiate Athletics Programs Aggregated by Conference – 2003 Fiscal Year," the report reflects the differences in average members' financial results in the eleven Football Bowl Subdivision conferences. The report is available online (See [www.NCAA.org](http://www.NCAA.org).)

## FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2010 fiscal year, with comparisons to the 2004 through 2009 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

- The median generated revenues increased by 9.5 percent, more than the 5.8 percent from 2008 to 2009. Median generated revenues have increased by 15.9 percent since the 2008 fiscal year. (2.1)
- The median total expenses increased by 1.7 percent, as compared with 10.9 percent from 2008 to 2009. The two-year increase was 12.9 percent. The implication is that expenses increased at a faster rate than revenues two years ago, but revenues increased more quickly in the most recent year and over the two-year period. (2.1) Much of the expense increase is due to increases in the cost of grants in aid and compensation – the two top expense line items.
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$10,164,000 in 2009 to \$9,446,000 in 2010. This is a 7.6 percent decrease from 2009, which is a significant improvement over the previous year's increase of 20.4 percent. (2.3)
- The median negative net generated revenue for the 98 schools reporting losses increased by three percent from 2009. (3.5)
- The largest generated revenue of \$143,555,000, compared with the median generated revenue of \$35,336,000 in 2010, is indicative of



the disparity in the FBS. (2.5) This disparity is also reflected in the quartile table. (3.8)

- Similarly, the largest total expense is \$130,437,000, while the median is \$46,688,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated revenues for men's programs increased by 1.6 percent from 2009, including a 0.9 percent inflationary effect. Thus, the real increase in men's generated revenues was 0.7 percent. Generated revenues for women's programs increased by 4.8 percent, which included a 1.0 percent inflationary effect, yielding a 3.8 percent real incline (3.3)
- A total of 22 FBS athletics programs reported positive net generated revenues in 2010, up from 14 in 2009. (3.5)
- The median net generated revenues for those surplus programs was \$4,360,000 in 2009 and \$7,367,000 in 2010, while the median net deficit for the remaining programs was \$11,267,000 in 2009 and \$11,597,000 in 2010. The gap between the financially successful programs and others continues to broaden. (3.5)
- Between 50 and 60 percent of football and men's basketball programs have reported net generated revenues (surpluses) for each of the seven years reported. This percentage has been relatively stable. (3.6)
- Ticket sales and contributions from alumni and others continue to carry the load for revenues. The former account for approximately 29 percent of generated revenues and 23 percent of total revenue, while the latter account for approximately 26 percent of generated and 21 percent total. Together, these two line items account for over one half of generated revenues. (3.14)
- Similarly, two line items make up almost 50 percent of total expenses for the subdivision. Salaries and benefits at about 33 percent and grants-in-aid at 16 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter appear 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 weighs in at approximately 14 percent of total expenses as the next largest line item. (3.15)

- The highest salaries are incurred in football, men's basketball, women's basketball, and men's ice hockey in that order. (3.12 and 3.13)
- Median expense per student-athlete remained at \$76,000 in both 2009 and 2010. (2.2) The average number of participating student-athletes remained essentially unchanged, while total expenses increased.

### FOOTBALL CHAMPIONSHIP SUBDIVISION

- The median generated revenues increased from 2009 by 14.0 percent, as compared with a 3.1 percent decrease from 2008 to 2009. (2.1)
- The median total expenses also increased (8.9 percent increase) from 2009 and decreased 0.8 percent from 2008 to 2009. (2.1)
- The median negative net generated revenue, representing expenses in excess of generated revenues moved from \$7,121,000 in 2006 to \$7,441,000 in 2007, \$7,937,000 in 2008, \$8,643,000 in 2009 and \$9,189,000 in 2010. Thus, the median losses for the subdivision's schools continue to grow, increasing by 6.3 percent in 2010. (2.3)
- The largest generated revenue for fiscal 2010 of \$18,756,000 and median generated revenue of \$3,289,000 are indicative of the disparity in the FCS. (2.5) This is also reflected in the quartile table. (4.8)
- Similarly, the largest total expense is \$39,236,000, while the median is \$13,091,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$46,688,000 total expenses) and the FCS (\$13,091,000). Also see Table 4.10 for quartile data.
- Generated revenues for men's programs increased by 6.4 percent from 2009, while generated revenues for women's programs increased by 8.4 percent. (4.3)
- Table 4.3 reflects the portion of increases in revenues and expenses that is the result of inflation. After adjusting for the nearly one

percent inflationary increase in total expenses, the real change is a 7.9 percent increase. (4.3)

- As in previous years, no athletics programs reported net generated revenues in 2010. The median negative net generated revenue (expenses in excess of generated revenues) in 2009 was \$8,704,000 and \$9,789,000 in 2010. The net losses have increased steadily over the seven year period. (4.5)
- Only four percent of football programs and five percent of men's basketball programs, and one percent of women's basketball programs reported net generated revenues (surpluses) for 2010, which is consistent over recent years. These net generated revenues are minimal. The median losses for the remaining programs in 2010 are \$1,615,000 for football, \$622,000 for men's basketball, and \$779,000 for women's basketball. (4.6)
- Ticket sales (16 percent) and contributions from alumni and others (28 percent), in addition to NCAA and conference distributions (15 percent) continue to carry the load as a percentage of generated revenues. (4.14)
- Similarly, two line items make up over 50 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, the 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. (4.15)
- The highest salaries are incurred in football, basketball, and ice hockey, respectively, on the men's side, and basketball and ice hockey programs on the women's side. (4.12 and 4.13)
- 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)

### DIVISION I WITHOUT FOOTBALL

- The median generated revenues fell by 5.1 percent from 2009, after seeing a 1.2 percent decrease from 2008 to 2009. (2.1)
- The median total expenses increased by 10.1 percent from 2009, much greater than the 1.5 percent from 2008 to 2009. Thus, the

growth rate of expenses in this subdivision has far surpassed that of generated revenues. (2.1)

- The median negative net generated revenue, representing expenses in excess of generated revenues, at \$8,597,000, reflects a 3 percent increase from 2009. (2.3)
- As in the other two subdivisions, the largest generated revenue of \$14,367,000 and median generated revenue of \$1,993,000 are indicative of the disparity in the subdivision. (2.5) This is also reflected in the quartile table. (5.8)
- Similarly, the largest total expense is \$32,098,000, while the median is \$11,562,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data.
- Generated revenues increased by three percent from 2009 for men's programs, while women's programs saw a four percent increase. Revenues not allocated to a specific gender took a large hit in 2010. (5.1)
- Table 5.3 reflects the portions of increases in revenues expenses that are the result of inflation and the portions that reflect the "real" changes. For example, after adjusting for the 0.99 percent inflationary increase, there was actually a 9.1 percent increase in total expenses for the subdivision. (5.3)
- No athletics program in this subdivision has reported net generated revenues since 2005, while one reported small net revenues for 2004. The median negative net generated revenue (expenses in excess of generated revenues) in 2010 was \$8,597,000. The net losses have increased steadily over the seven year period, from \$5,367,000 in 2004. (5.5)
- Between five percent and nine percent of men's basketball programs reported net generated revenues (surpluses) for each of the seven years, moving from \$704,000 in 2004 to almost \$1,764,000 in 2010. Women's basketball losses have grown from \$686,000 in 2004 to \$1,027,000 in 2010. (5.6)
- As in the FCS, ticket sales (19 percent), NCAA/conference distributions (18 percent), and contributions from alumni and others (29 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 make up 62 percent of total expenses for the subdivision. Salaries and benefits comprise 32 percent and grants-in-aid 30 percent. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)

One final note is the continued increase in athletic expense per student athlete for FBS schools. Although the other two subdivisions experienced increases, they were not so large.

### DASHBOARD OBSERVATIONS

As was true with the 2009 data, there are some significant trends of interest among the dashboards. In the FBS, total athletics expenditures as a percentage of the total institutional budget have remained remarkably steady at five percent since 2004. This indicates that athletics expenses have increased at roughly the same pace as those of the overall institution. FCS showed a slight increase from five percent in 2004 to six percent in 2010, while Division I schools without football have fluctuated between four and five percent. It should also be noted that for these purposes, athletics generated revenues have not been netted against expenditures.

In all three subdivisions, athletic aid and compensation are the two largest expense items. In the FBS, athletic aid as a percentage of total operating expenses increased to 17 percent in 2010. DI without football schools have stayed steady at 30 percent. The same ratio for FCS increased from 28 percent in 2009 to 29 percent in 2010. Total compensation as a percentage of total operating expenses has remained stable for all subdivisions.

Generated revenues as a percentage of athletic expenses, a measure of self-sufficiency, continue to hover around 25 to 28 percent for the FCS and 20 to 21 percent for DI without football. The FBS schools saw a slight decrease from 76 percent.

The FBS continues to rely heavily on football revenues (45 percent), as does, to a lesser extent the FCS at 24 percent.

Perhaps most importantly, the Increase Gap, which measures the difference between increase rates of Athletics expenditures and Total Institutional expenditures, remains close to nil for all three subdivisions.

# **SUMMARY INFORMATION**



**TABLE 2.1**  
**HIGHLIGHTS**  
**Division I**  
**Fiscal Years 2004 through 2010**

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
<b>Median Total Revenue</b>				<b>Median Total Expense</b>			
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
<b>Median Total Generated Revenue</b>				<b>Average Number of Athletes</b>			
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 2005 through 2010**

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
<b>Participating Athletes by Program (Average)</b>				Public Schools			
Men's Program – 2010	333	288	176	2010 – In-state	24,000	19,000	21,000
– 2009	331	288	171	2010 – Out-of-state	36,000	29,000	31,000
– 2008	333	291	167	2009 – In-state	20,000	18,000	19,000
– 2007	331	290	161	2009 – Out-of-state	31,000	27,000	29,000
– 2006	325	284	162	2008 – In-state	18,000	17,000	18,000
– 2005	328	286	159	2008 – Out-of-state	29,000	26,000	28,000
– 2004	322	283	153	2007 – In-state	18,000	16,000	17,000
Women's Program – 2010	278	221	177	2007 – Out-of-state	28,000	24,000	26,000
– 2009	272	216	176	2006 – In-state	17,000	15,000	16,000
– 2008	270	221	170	2006 – Out-of-state	26,000	23,000	26,000
– 2007	267	217	167	2005 – In-state	16,000	14,000	16,000
– 2006	263	210	165	2005 – Out-of-state	25,000	22,000	25,000
– 2005	261	212	164	2004 – In-state	15,000	13,000	14,000
– 2004	255	210	157	2004 – Out-of-state	24,000	20,000	23,000
<b>Median Expenses per Athlete</b>				Private Schools			
Men's Program – 2010	61,000	19,000	21,000	2010 – In-state	48,000	44,000	44,000
– 2009	64,000	18,000	22,000	2009 – In-state	46,000	43,000	42,000
– 2008	57,000	17,000	21,000	2008 – In-state	44,000	41,000	40,000
– 2007	50,000	15,000	20,000	2007 – In-state	41,000	39,000	38,000
– 2006	47,000	15,000	19,000	2006 – In-state	39,000	36,000	36,000
– 2005	41,000	13,000	18,000	2005 – In-state	37,000	34,000	34,000
– 2004	41,000	12,000	17,000	2004 – In-state	35,000	32,000	32,000
Women's Program – 2010	29,000	16,000	20,000				
– 2009	29,000	16,000	20,000				
– 2008	27,000	15,000	20,000				
– 2007	25,000	14,000	19,000				
– 2006	23,000	13,000	18,000				
– 2005	22,000	11,000	16,000				
– 2004	21,000	11,000	16,000				
<b>Annual cost of full grant (Average)</b>							

Note: Participating Athletes totals represent non- duplicated count.

**TABLE 2.3**  
**NET OPERATING RESULTS**  
**DIVISION I**  
**Median Values**  
**Fiscal Years 2004 through 2010**

	2004	2005	2006	2007	2008	2009	2010
<b>Football Bowl Subdivision</b>							
Total Generated Revenues	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000	35,336,000
Total Expenses	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000	45,887,000	46,688,000
Median Net Generated Revenue	(5,902,000)	(5,565,000)	(7,265,000)	(7,529,000)	(8,089,000)	(10,164,000)	(9,446,000)
<b>Football Championship Subdivision</b>							
Total Generated Revenues	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000	3,289,000
Total Expenses	7,810,000	8,655,000	9,485,000	10,541,000	12,115,000	12,019,000	13,091,000
Median Net Generated Revenue	(5,907,000)	(6,231,000)	(7,121,000)	(7,441,000)	(7,937,000)	(8,643,000)	(9,189,000)
<b>Division I without Football</b>							
Total Generated Revenues	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000	1,993,000
Total Expenses	7,147,000	7,931,000	8,918,000	9,403,000	10,347,000	10,502,000	11,562,000
Median Net Generated Revenue	(5,266,000)	(5,881,000)	(6,607,000)	(7,260,000)	(8,031,000)	(8,340,000)	(8,597,000)

**TABLE 2.4**  
**TOTAL REVENUES – SUMMARY**  
**DIVISION I**  
**Fiscal Years 2004 through 2010**

	2004	2005	2006	2007	2008	2009	2010
<b>Football Bowl Subdivision</b>							
Largest Reported	103,871,000	89,701,000	241,365,000	117,066,000	123,770,000	138,459,000	143,555,000
Median	28,214,000	32,849,000	35,400,000	37,566,000	41,088,000	45,698,000	48,298,000
<b>Football Championship Subdivision</b>							
Largest Reported	31,671,000	31,144,000	33,514,000	35,761,000	38,701,000	42,565,000	40,186,000
Median	7,770,000	9,007,000	9,642,000	10,527,000	12,080,000	12,111,000	13,189,000
<b>Division I without Football</b>							
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000	30,102,000	32,098,000
Median	7,281,000	8,036,000	8,771,000	9,281,000	10,082,000	10,382,000	11,077,000

**TABLE 2.5**  
**GENERATED REVENUES – SUMMARY**  
**DIVISION I**  
**Fiscal Years 2004 through 2010**

	2004	2005	2006	2007	2008	2009	2010
<b>Football Bowl Subdivision</b>							
Largest Reported	103,862,000	89,696,000	236,835,000	109,379,000	118,456,000	138,459,000	143,555,000
Median	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000	35,336,000
<b>Football Championship Subdivision</b>							
Largest Reported	15,431,000	14,033,000	15,171,000	15,249,000	17,514,000	18,736,000	18,756,000
Median	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000	3,289,000
<b>Division I without Football</b>							
Largest Reported	15,413,000	10,981,000	12,452,000	13,801,000	13,693,000	16,809,000	14,367,000
Median	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000	1,993,000

**TABLE 2.6**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION I**  
**Fiscal Years 2005 through 2010**

	2004	2005	2006	2007	2008	2009	2010
<b>Football Bowl Subdivision</b>							
Largest Reported	90,088,000	89,580,000	101,805,000	109,198,000	123,370,000	127,651,000	130,437,000
Median	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000	45,887,000	46,688,000
<b>Football Championship Subdivision</b>							
Largest Reported	28,197,000	32,036,000	34,919,000	37,430,000	40,251,000	42,691,000	39,236,000
Median	7,810,000	8,655,000	9,485,000	10,541,000	12,115,000	12,019,000	13,091,000
<b>Division I without Football</b>							
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000	30,102,000	32,098,000
Median	7,147,000	7,931,000	8,918,000	9,403,000	10,347,000	10,502,000	11,562,000



**TABLE 2.7**  
**DASHBOARD INDICATORS**  
**DIVISION I**  
**Median Values**  
**Fiscal Years 2004, 2006, 2008 and 2010**

	FBS				FCS				Div. I w/o Football			
	2004	2006	2008	2010	2004	2006	2008	2010	2004	2006	2008	2010
Sponsored sport count	19	19	19	19	18	18	18	18	16	16	16	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.0%	5.3%	5.0%	5.2%	5.4%	5.9%	5.7%	4.5%	5.5%	5.5%	5.0%
Generated Revenues as percentage of Total Revenues	79.0%	76.2%	76.6%	74.1%	26.9%	27.9%	26.7%	27.0%	20.5%	20.5%	21.1%	20.1%
Allocated Revenues as percentage of Total Revenues	21.3%	23.8%	23.4%	25.9%	73.8%	72.1%	73.3%	73.0%	79.5%	79.5%	78.9%	79.9%
Generated Revenues as percentage of total athletic expenditures (self- sufficiency)	76.9%	73.9%	76.0%	74.9%	24.9%	27.6%	26.1%	27.5%	20.3%	20.5%	20.7%	20.0%
Reliance on football generated revenues	43.0%	42.9%	44.6%	45.2%	21.4%	20.2%	21.5%	24.2%	9.7%	1.1%	1.4%	-
Reliance on women's and men's basketball revenues	15.4%	13.2%	13.0%	13.2%	18.8%	17.6%	16.8%	16.0%	29.6%	30.2%	27.8%	28.2%
Increase Gap: Athlete vs. Organization Expense	.	2.1%	0.2%	-0.3%	.	1.7%	0.1%	1.2%	.	3.3%	0.7%	1.1%
Athletic aid as percentage of total operating expenses	16.1%	16.6%	16.0%	17.1%	28.6%	28.3%	27.8%	29.0%	30.2%	28.9%	28.3%	29.6%
Total compensation as percentage of total operating expenses	33.8%	32.4%	33.3%	34.6%	34.6%	32.7%	32.5%	32.5%	34.0%	32.1%	31.7%	32.7%
Coaches' compensation as a percentage of total operating expenses	17.2%	16.7%	17.5%	18.7%	19.8%	18.4%	18.9%	18.4%	19.0%	18.0%	17.7%	18.0%
Administrative compensation as a percentage of total operating expenses	15.5%	14.8%	15.5%	15.3%	13.5%	12.9%	13.2%	13.3%	15.0%	13.2%	12.9%	13.9%
Severance pay as a percentage of total operating expenses	0.0%	0.6%	0.4%	0.1%	0.0%	0.3%	0.5%	0.0%	0.0%	0.2%	0.3%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.7%	20.6%	19.2%	17.2%	17.9%	17.8%	16.0%	16.6%	17.4%	17.8%	16.8%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	13.8%	14.5%	15.4%	6.4%	11.5%	12.0%	11.7%	5.4%	9.4%	9.3%	9.6%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.4%	13.3%	12.2%	9.4%	9.1%	9.1%	7.8%	10.1%	10.3%	10.0%	7.9%
Athletic expense per student athlete	63,000	78,000	85,000	90,000	20,000	29,000	32,000	33,000	26,000	34,000	39,000	39,000

# **DIVISION I FOOTBALL BOWL SUBDIVISION**

**TABLE 3.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION I – FBS**  
**Fiscal Years 2004 through 2010**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2010</b>									
	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
	<b>Total</b>	<b>35,336,000</b>	<b>143,555,000</b>	<b>48,298,000</b>	<b>143,555,000</b>	<b>46,688,000</b>	<b>130,437,000</b>	<b>(9,446,000)</b>	<b>413,000</b>
<b>2009</b>									
	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
	<b>Total</b>	<b>32,264,000</b>	<b>138,459,000</b>	<b>45,698,000</b>	<b>138,459,000</b>	<b>45,887,000</b>	<b>127,651,000</b>	<b>(10,164,000)</b>	<b>1,000</b>
<b>2008</b>									
	Men's	22,227,000	89,292,000	22,693,000	91,075,000	19,069,000	58,981,000	(75,000)	2,144,000
	Women's	857,000	7,985,000	2,177,000	10,803,000	7,283,000	23,517,000	(6,153,000)	(4,492,000)
	Coed	7,034,000	55,797,000	15,248,000	60,441,000	14,232,000	72,847,000	(4,077,000)	417,000
	<b>Total</b>	<b>30,494,000</b>	<b>118,456,000</b>	<b>41,088,000</b>	<b>123,770,000</b>	<b>41,363,000</b>	<b>123,370,000</b>	<b>(8,089,000)</b>	<b>356,000</b>
<b>2007</b>									
	Men's	18,955,000	84,229,000	20,946,000	84,229,000	16,665,000	61,510,000	(379,000)	1,656,000
	Women's	711,000	7,645,000	1,549,000	9,315,000	6,726,000	28,945,000	(5,547,000)	(4,407,000)
	Coed	7,022,000	39,216,000	14,880,000	42,963,000	12,833,000	51,888,000	(4,076,000)	436,000
	<b>Total</b>	<b>26,062,000</b>	<b>109,379,000</b>	<b>37,566,000</b>	<b>117,066,000</b>	<b>39,192,000</b>	<b>109,198,000</b>	<b>(7,529,000)</b>	<b>223,000</b>
<b>2006</b>									
	Men's	17,003,000	81,699,000	18,824,000	81,706,000	15,196,000	62,329,000	731,000	1,209,000
	Women's	641,000	6,585,000	1,701,000	8,840,000	6,143,000	27,431,000	(4,981,000)	(4,033,000)
	Coed	6,917,000	198,974,000	13,590,000	203,504,000	11,867,000	52,448,000	(3,315,000)	1,912,000
	<b>Total</b>	<b>26,432,000</b>	<b>236,835,000</b>	<b>35,400,000</b>	<b>241,365,000</b>	<b>35,756,000</b>	<b>101,805,000</b>	<b>(7,265,000)</b>	<b>163,000</b>
<b>2005</b>									
	Men's	16,773,000	70,335,000	17,173,000	70,337,000	13,340,000	43,285,000	33,000	1,913,000
	Women's	718,000	6,518,000	1,625,000	7,936,000	5,784,000	17,682,000	(4,684,000)	(3,591,000)
	Coed	6,264,000	30,713,000	11,464,000	39,882,000	9,989,000	45,225,000	(3,404,000)	503,000
	<b>Total</b>	<b>24,312,000</b>	<b>89,696,000</b>	<b>32,849,000</b>	<b>89,701,000</b>	<b>31,128,000</b>	<b>89,580,000</b>	<b>(5,565,000)</b>	<b>121,000</b>
<b>2004</b>									
	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
	<b>Total</b>	<b>22,864,000</b>	<b>103,862,000</b>	<b>28,214,000</b>	<b>103,871,000</b>	<b>28,991,000</b>	<b>90,088,000</b>	<b>(5,902,000)</b>	<b>88,000</b>

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 2010**

		<b>Generated Revenues</b>	<b>Total Revenues</b>	<b>Total Expenses</b>
<b>2010 (1.216)</b>				
	<b>Men's</b>	18,854,000	21,307,000	16,789,000
	<b>Women's</b>	720,000	2,296,000	6,584,000
	<b>Coed</b>	5,987,000	13,235,000	12,524,000
	<b>Total</b>	29,059,000	39,719,000	38,395,000
<b>2009 (1.205)</b>				
	<b>Men's</b>	18,720,000	19,084,000	17,538,000
	<b>Women's</b>	694,000	1,946,000	6,457,000
	<b>Coed</b>	5,998,000	12,194,000	12,534,000
	<b>Total</b>	26,775,000	37,924,000	38,080,000
<b>2008 (1.179)</b>				
	<b>Men's</b>	18,852,000	19,248,000	16,174,000
	<b>Women's</b>	727,000	1,846,000	6,177,000
	<b>Coed</b>	5,966,000	12,933,000	12,071,000
	<b>Total</b>	25,864,000	34,850,000	35,083,000
<b>2007 (1.123)</b>				
	<b>Men's</b>	16,879,000	18,652,000	14,839,000
	<b>Women's</b>	634,000	1,379,000	5,990,000
	<b>Coed</b>	6,253,000	13,250,000	11,427,000
	<b>Total</b>	23,207,000	33,451,000	34,899,000
<b>2006 (1.092)</b>				
	<b>Men's</b>	15,571,000	17,238,000	13,915,000
	<b>Women's</b>	587,000	1,558,000	5,625,000
	<b>Coed</b>	6,334,000	12,445,000	10,867,000
	<b>Total</b>	24,205,000	32,418,000	32,743,000
<b>2005 (1.039)</b>				
	<b>Men's</b>	16,143,000	16,529,000	12,839,000
	<b>Women's</b>	691,000	1,564,000	5,567,000
	<b>Coed</b>	6,028,000	11,033,000	9,614,000
	<b>Total</b>	23,399,000	31,616,000	29,959,000
<b>2004 (1.000)</b>				
	<b>Men's</b>	13,974,000	14,929,000	13,153,000
	<b>Women's</b>	516,000	1,591,000	5,299,000
	<b>Coed</b>	4,145,000	9,239,000	8,941,000
	<b>Total</b>	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  
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 2010**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2010</b>										
	<b>Men's</b>	0.72%	0.92%	1.64%	11.65%	1.02%	12.67%	-4.27%	0.88%	-3.39%
	<b>Women's</b>	3.75%	1.04%	4.78%	17.99%	1.08%	19.06%	1.97%	0.92%	2.89%
	<b>Coed</b>	-0.18%	0.92%	0.73%	8.54%	0.99%	9.53%	-0.08%	0.91%	0.83%
	<b>Total</b>	8.53%	0.99%	9.52%	4.73%	0.96%	5.69%	0.83%	0.92%	1.75%
<b>2009</b>										
	<b>Men's</b>	-0.70%	2.19%	1.48%	-0.85%	2.19%	1.34%	8.43%	2.39%	10.82%
	<b>Women's</b>	-4.54%	2.09%	-2.45%	5.42%	2.30%	7.72%	4.53%	2.31%	6.84%
	<b>Coed</b>	0.54%	2.21%	2.74%	-5.71%	2.08%	-3.63%	3.84%	2.29%	6.13%
	<b>Total</b>	3.52%	2.28%	5.80%	8.82%	2.40%	11.22%	8.54%	2.39%	10.94%
<b>2008</b>										
	<b>Men's</b>	11.69%	5.57%	17.26%	3.19%	5.15%	8.34%	9.00%	5.44%	14.43%
	<b>Women's</b>	14.68%	5.72%	20.40%	33.86%	6.67%	40.53%	3.13%	5.14%	8.28%
	<b>Coed</b>	-4.59%	4.76%	0.17%	-2.40%	4.87%	2.47%	5.63%	5.27%	10.90%
	<b>Total</b>	11.45%	5.56%	17.01%	4.18%	5.20%	9.38%	0.53%	5.01%	5.54%
<b>2007</b>										
	<b>Men's</b>	8.40%	3.08%	11.48%	8.20%	3.07%	11.27%	6.64%	3.03%	9.67%
	<b>Women's</b>	7.99%	3.07%	11.05%	-11.45%	2.51%	-8.93%	6.48%	3.02%	9.50%
	<b>Coed</b>	-1.28%	2.80%	1.53%	6.47%	3.02%	9.49%	5.15%	2.99%	8.14%
	<b>Total</b>	-4.12%	2.72%	-1.40%	3.19%	2.93%	6.12%	6.58%	3.03%	9.61%
<b>2006</b>										
	<b>Men's</b>	-3.55%	4.92%	1.37%	4.29%	5.32%	9.61%	8.38%	5.53%	13.91%
	<b>Women's</b>	-15.06%	4.33%	-10.73%	-0.41%	5.08%	4.67%	1.05%	5.15%	6.20%
	<b>Coed</b>	5.07%	5.36%	10.43%	12.80%	5.75%	18.55%	13.04%	5.77%	18.80%
	<b>Total</b>	3.44%	5.28%	8.72%	2.54%	5.23%	7.77%	9.29%	5.58%	14.87%
<b>2005</b>										
	<b>Men's</b>	15.53%	4.51%	20.03%	10.71%	4.32%	15.03%	-2.39%	3.81%	1.42%
	<b>Women's</b>	33.80%	5.22%	39.02%	-1.71%	3.83%	2.12%	5.05%	4.10%	9.15%
	<b>Coed</b>	45.43%	5.67%	51.10%	19.43%	4.66%	24.09%	7.52%	4.19%	11.72%
	<b>Total</b>	2.34%	3.99%	6.33%	12.06%	4.37%	16.43%	3.34%	4.03%	7.37%

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 2010**

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2010</b>							
	<b>Football</b>	16,210,000	93,943,000	17,200,000	93,943,000	12,367,000	37,979,000
	<b>Men's Basketball</b>	4,776,000	25,890,000	4,923,000	25,890,000	4,003,000	12,286,000
	<b>Women's Basketball</b>	277,000	5,290,000	579,000	5,290,000	2,168,000	6,004,000
<b>2009</b>							
	<b>Football</b>	14,144,000	87,584,000	15,306,000	87,584,000	11,919,000	40,829,000
	<b>Men's Basketball</b>	4,969,000	25,495,000	5,019,000	25,495,000	3,958,000	13,874,000
	<b>Women's Basketball</b>	278,000	4,975,000	589,000	4,975,000	2,040,000	5,625,000
<b>2008</b>							
	<b>Football</b>	14,189,000	71,471,000	14,841,000	72,952,000	10,592,000	27,639,000
	<b>Men's Basketball</b>	4,718,000	23,520,000	4,758,000	23,520,000	3,696,000	15,048,000
	<b>Women's Basketball</b>	216,000	5,271,000	490,000	5,271,000	1,999,000	5,168,000
<b>2007</b>							
	<b>Football</b>	11,259,000	66,162,000	11,979,000	66,162,000	9,870,000	31,137,000
	<b>Men's Basketball</b>	4,481,000	23,217,000	4,763,000	23,217,000	3,169,000	9,333,000
	<b>Women's Basketball</b>	223,000	4,843,000	413,000	4,843,000	1,729,000	5,178,000
<b>2006</b>							
	<b>Football</b>	10,617,000	63,717,000	11,604,000	63,717,000	8,535,000	32,289,000
	<b>Men's Basketball</b>	3,981,000	21,478,000	4,063,000	21,478,000	3,059,000	12,314,000
	<b>Women's Basketball</b>	183,000	5,462,000	388,000	5,462,000	1,496,000	7,225,000
<b>2005</b>							
	<b>Football</b>	9,820,000	51,834,000	10,045,000	53,204,000	7,641,000	25,711,000
	<b>Men's Basketball</b>	4,013,000	18,524,000	4,190,000	18,524,000	2,648,000	9,043,000
	<b>Women's Basketball</b>	160,000	5,923,000	425,000	5,923,000	1,538,000	5,583,000
<b>2004</b>							
	<b>Football</b>	8,289,000	46,242,000	9,209,000	47,556,000	7,493,000	16,402,000
	<b>Men's Basketball</b>	3,212,000	16,466,000	3,212,000	16,466,000	2,480,000	6,170,000
	<b>Women's Basketball</b>	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 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	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)
<b>2009</b>							
	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)
<b>2008</b>							
	Men's Program	59	50%	12,014,000	60	50%	(4,330,000)
	Women's Program	0	0%	NA	119	100%	(6,153,000)
	Total (See note)	25	21%	3,867,000	93	79%	(9,870,000)
<b>2007</b>							
	Men's Program	55	46%	12,526,000	64	54%	(3,659,000)
	Women's Program	0	0%	NA	119	100%	(5,547,000)
	Total	25	21%	2,998,000	94	79%	(9,748,000)
<b>2006</b>							
	Men's Program	61	51%	9,533,000	58	49%	(4,446,000)
	Women's Program	0	0%	NA	119	100%	(4,981,000)
	Total	19	16%	4,291,000	99	84%	(8,923,000)
<b>2005</b>							
	Men's Program	59	50%	10,400,000	58	50%	(3,690,000)
	Women's Program	0	0%	NA	117	100%	(4,684,000)
	Total	18	15%	2,613,000	99	16%	(7,167,000)
<b>2004</b>							
	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)
	Seven Year Average Total Program	21	18%	5,127,000	98	82%	(9,458,000)

**TABLE 3.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I – FBS**  
**Fiscal Years 2004 through 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	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)
<b>2009</b>							
	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)
<b>2008</b>							
	Football	68	57%	9,845,000	51	43%	(2,468,000)
	Men's Basketball	67	56%	2,982,000	52	44%	(809,000)
	Women's Basketball	1	1%	631,000	118	99%	(1,466,000)
<b>2007</b>							
	Football	66	55%	10,530,000	53	45%	(2,213,000)
	Men's Basketball	68	57%	2,779,000	51	43%	(852,000)
	Women's Basketball	2	2%	166,000	117	98%	(1,351,000)
<b>2006</b>							
	Football	67	56%	8,789,000	52	44%	(2,520,000)
	Men's Basketball	68	57%	2,717,000	51	43%	(812,000)
	Women's Basketball	2	2%	609,000	117	98%	(1,168,000)
<b>2005</b>							
	Football	62	53%	8,205,000	55	47%	(2,190,000)
	Men's Basketball	70	60%	2,318,000	47	40%	(617,000)
	Women's Basketball	2	2%	1,208,000	115	98%	(1,137,000)
<b>2004</b>							
	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 2010  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	9,526,000	8,270,000	9,015,000
<b>NCAA and conference distributions</b>	6,243,000	8,097,000	7,387,000
<b>Guarantees and options</b>	737,000	650,000	733,000
<b>Cash contributions from alumni and others</b>	6,755,000	7,357,000	6,961,000
<b>Third Party Support</b>	0	0	0
<b>Other:</b>			
Concessions/Programs/Novelties	829,000	607,000	744,000
Broadcast Rights	44,000	10,000	40,000
Royalties/Advertising/Sponsorship	2,618,000	1,703,000	2,308,000
Sports camps	102,000	28,000	71,000
Endowment/Investment Income	195,000	1,821,000	275,000
Miscellaneous	688,000	618,000	668,000
<b>Total Generated Revenues</b>	<b>34,897,000</b>	<b>35,775,000</b>	<b>35,336,000</b>
<b>Allocated Revenues:</b>			
Direct Institutional Support	2,233,000	11,075,000	3,030,000
Indirect Institutional Support	21,000	1,041,000	38,000
Student Fees	2,146,000	0	1,815,000
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	<b>8,678,000</b>	<b>13,884,000</b>	<b>9,762,000</b>
<b>Total All Revenues</b>	<b>45,738,000</b>	<b>50,831,000</b>	<b>48,298,000</b>

**TABLE 3.8**  
**SOURCES OF REVENUES**  
**DIVISION I – FBS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	<b>First (High) Quartile</b>	<b>Second Quartile</b>	<b>Third Quartile</b>	<b>Fourth (Low) Quartile</b>
<b>Total Ticket Sales</b>	24,418,000	12,704,000	6,258,000	1,113,000
<b>NCAA and conference distributions</b>	19,334,000	9,914,000	3,661,000	1,233,000
<b>Guarantees and options</b>	412,000	623,000	615,000	1,085,000
<b>Cash contributions from alumni and others</b>	23,616,000	10,942,000	5,304,000	1,423,000
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>				
Concessions/Programs/Novelties	1,831,000	1,453,000	631,000	136,000
Broadcast Rights	1,665,000	83,000	53,000	0
Royalties/Advertising/Sponsorship	6,534,000	4,197,000	1,399,000	590,000
Sports camps	557,000	12,000	15,000	157,000
Endowment/Investment Income	1,667,000	653,000	187,000	60,000
Miscellaneous	2,137,000	788,000	645,000	250,000
<b>Total Generated Revenues</b>	<b>86,942,000</b>	<b>45,404,000</b>	<b>23,072,000</b>	<b>6,836,000</b>
<b>Allocated Revenues:</b>				
Direct Institutional Support	0	4,924,000	3,822,000	4,730,000
Indirect Institutional Support	0	122,000	365,000	728,000
Student Fees	0	1,583,000	1,714,000	4,891,000
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	<b>3,380,000</b>	<b>9,446,000</b>	<b>11,409,000</b>	<b>13,615,000</b>
<b>Total All Revenues</b>	<b>89,236,000</b>	<b>57,841,000</b>	<b>36,586,000</b>	<b>20,567,000</b>

TABLE 3.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I – FBS  
Fiscal Year 2010  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Equipment/uniforms/supplies</b>			
Men	3,574,000	6,895,000	3,829,000	Men	608,000	628,000	617,000
Women	2,687,000	5,434,000	2,910,000	Women	232,000	286,000	259,000
Administrative and Non-gender	201,000	74,000	190,000	Administrative and Non-gender	104,000	138,000	107,000
Total	6,659,000	12,291,000	7,244,000	Total	1,055,000	1,126,000	1,096,000
<b>Guarantees and Options</b>				<b>Fundraising</b>			
Men	1,222,524	1,036,000	1,183,000	Men	49,000	107,000	61,000
Women	43,000	40,000	41,000	Women	8,000	25,000	9,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	763,000	727,000	745,000
Total	1,313,000	1,067,000	1,258,000	Total	1,029,000	1,470,000	1,097,000
<b>Salaries and Benefits – University paid</b>				<b>Game Expenses</b>			
Men	6,824,000	8,510,000	7,339,000	Men	1,006,000	1,164,000	1,040,000
Women	2,182,000	2,693,000	2,310,000	Women	238,000	273,000	248,000
Administrative and Non-gender	5,645,000	5,889,000	5,699,000	Administrative and Non-gender	55,000	32,000	55,000
Total	15,544,548	16,060,000	15,881,000	Total	1,676,000	1,578,000	1,669,000
<b>Salaries and Benefits – Third Party paid</b>				<b>Medical</b>			
Men	0	0	0	Men	1,000	2,000	1,000
Women	0	0	0	Women	0	8,000	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	403,000	452,000	415,000
Total	0	0	0	Total	548,000	530,000	545,000
<b>Severance Pay</b>				<b>Membership Dues</b>			
Men	14,000	0	9,000	Men	7,000	15,000	8,000
Women	0	0	0	Women	6,000	11,000	7,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	87,000	35,000	84,000
Total	38,000	0	37,000	Total	111,000	82,000	109,000
<b>Team travel</b>				<b>Sports Camps</b>			
Men	2,064,000	2,207,000	2,125,000	Men	0	0	0
Women	930,000	1,179,000	949,000	Women	0	0	0
Administrative and Non-gender	3,000	2,000	2,000	Administrative and Non-gender	0	0	0
Total	3,124,000	3,606,000	3,192,000	Total	2,000	0	0
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	474,000	507,000	499,000	Men	0	0	0
Women	222,000	217,000	219,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	87,000	50,000	85,000
Total	728,000	715,000	721,000	Total	122,000	90,000	117,000

TABLE 3.9 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION I – FBS  
 Fiscal Year 2010  
 Median Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	242,000	469,000	262,000
Women	66,000	52,000	62,000
Administrative and Non-gender	2,868,000	2,190,000	2,732,000
Total	4,541,000	4,768,000	4,631,000
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	183,000	16,000
Total	21,000	1,041,000	38,000
<b>Other</b>			
Men	783,000	1,114,000	817,000
Women	196,000	218,000	199,000
Administrative and Non-gender	2,156,000	1,333,000	1,972,000
Total	3,309,000	3,140,000	3,204,000
<b>Total Operating Expenses</b>			
Men	19,512,000	26,443,000	20,416,000
Women	7,141,000	11,818,000	8,006,000
Administrative and Non-gender	15,452,000	11,986,000	15,229,000
<b>Total</b>	<b>43,478,000</b>	<b>52,233,000</b>	<b>46,688,000</b>



**TABLE 3.10**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FBS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	5,013,000	5,123,000	3,063,000	2,922,000
Women	3,907,000	3,994,000	2,308,000	2,086,000
Administrative and Non-gender	330,000	116,000	197,000	169,000
Total	9,141,000	9,815,000	5,671,000	5,353,000
<b>Guarantees and Options</b>				
Men	2,216,000	1,437,000	837,000	418,000
Women	79,000	74,000	35,000	8,000
Administrative and Non-gender	0	0	0	0
Total	2,343,000	1,617,000	946,000	457,000
<b>Salaries and Benefits – University paid</b>				
Men	11,847,000	8,966,000	5,429,000	2,832,000
Women	3,980,000	2,967,000	1,871,000	1,349,000
Administrative and Non-gender	10,461,000	7,296,000	4,963,000	2,401,000
Total	26,504,000	19,349,000	12,326,000	6,721,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
<b>Severance Pay</b>				
Men	162,000	1,000	58,000	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	219,000	36,000	71,000	0
<b>Team travel</b>				
Men	2,919,000	2,326,000	1,675,000	948,000
Women	1,673,000	1,187,000	865,000	538,000
Administrative and Non-gender	0	0	12,000	9,000
Total	4,881,000	3,633,000	2,545,000	1,582,000
<b>Recruiting</b>				
Men	754,000	601,000	391,000	223,000
Women	357,000	272,000	191,000	106,000
Administrative and Non-gender	0	0	0	1,000
Total	1,110,000	880,000	582,000	342,000

**TABLE 3.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FBS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	1,035,000	758,000	556,000	377,000
Women	454,000	283,000	254,000	154,000
Administrative and Non-gender	81,000	116,000	103,000	103,000
Total	1,773,000	1,188,000	1,057,000	605,000
<b>Fundraising</b>				
Men	61,000	216,000	102,000	11,000
Women	12,000	39,000	8,000	2,000
Administrative and Non-gender	1,523,000	1,127,000	561,000	328,000
Total	1,564,000	1,567,000	844,000	392,000
<b>Game Expenses</b>				
Men	2,541,000	1,819,000	775,000	321,000
Women	458,000	318,000	203,000	103,000
Administrative and Non-gender	55,000	71,000	56,000	19,000
Total	3,387,000	2,354,000	1,165,000	556,000
<b>Medical</b>				
Men	181,000	31,000	0	0
Women	112,000	8,000	0	0
Administrative and Non-gender	605,000	503,000	450,000	261,000
Total	1,023,000	631,000	507,000	294,000
<b>Membership Dues</b>				
Men	7,000	9,000	8,000	7,000
Women	8,000	10,000	6,000	4,000
Administrative and Non-gender	31,000	33,000	352,000	240,000
Total	72,000	71,000	404,000	267,000
<b>Sports Camps</b>				
Men	0	0	0	51,000
Women	0	0	0	23,000
Administrative and Non-gender	0	0	0	0
Total	121,000	0	0	113,000
<b>Spirit Groups</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	225,000	120,000	80,000	33,000
Total	396,000	181,000	90,000	33,000

**TABLE 3.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FBS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	1,243,000	478,000	352,000	76,000
Women	309,000	127,000	69,000	18,000
Administrative and Non-gender	11,996,000	4,724,000	1,173,000	442,000
Total	15,908,000	8,207,000	2,453,000	676,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	40,000	97,000	643,000
Total	0	122,000	365,000	728,000
<b>Other</b>				
Men	2,040,000	1,168,000	511,000	252,000
Women	440,000	240,000	152,000	78,000
Administrative and Non-gender	4,578,000	2,352,000	1,697,000	700,000
Total	7,211,000	4,074,000	2,554,000	1,110,000
<b>Total Operating Expenses</b>				
Men	32,788,000	27,289,000	16,791,000	8,984,000
Women	13,423,000	11,347,000	6,694,000	4,786,000
Administrative and Non-gender	35,619,000	19,779,000	12,604,000	6,225,000
Total	80,362,000	57,412,000	35,362,000	20,793,000

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 2010**  
**Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	338,000	1,292,000	(588,000)			
Basketball	4,776,000	4,003,000	788,000	277,000	2,168,000	(1,168,000)
Crew	N/A	N/A	N/A	105,000	1,104,000	(860,000)
Equestrian	N/A	N/A	N/A	79,000	910,000	(854,000)
Fencing	30,000	175,000	(80,000)	45,000	244,000	(96,000)
Field Hockey	N/A	N/A	N/A	68,000	817,000	(714,000)
Football	16,210,000	12,367,000	3,148,000	N/A	N/A	N/A
Golf	68,000	382,000	(228,000)	48,000	427,000	(274,000)
Gymnastics	61,000	573,000	(290,000)	70,000	824,000	(547,000)
Ice Hockey	919,000	2,155,000	(333,000)	120,000	1,174,000	(1,016,000)
Lacrosse	548,000	1,161,000	(460,000)	157,000	814,000	(390,000)
Rifle		28,000	(28,000)	31,000	41,000	(9,000)
Skiing	43,000	379,000	(190,000)	43,000	311,000	(173,000)
Soccer	132,000	811,000	(510,000)	67,000	873,000	(529,000)
Softball	N/A	N/A	N/A	66,000	819,000	(582,000)
Swimming	58,000	625,000	(448,000)	47,000	742,000	(463,000)
Tennis	45,000	448,000	(290,000)	27,000	479,000	(337,000)
Track & Field/X Country	70,000	798,000	(485,000)	52,000	941,000	(596,000)
Volleyball	162,000	628,000	(350,000)	78,000	927,000	(595,000)
Water Polo	168,000	539,000	(335,000)	35,000	611,000	(485,000)
Wrestling	140,000	719,000	(373,000)	N/A	N/A	N/A
Other	231,000	365,000	(273,000)	14,000	121,000	(74,000)

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 2010  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	189,000	166,000	361,000	12,000
Basketball	962,000	472,000	1,442,000	170,000
Cross Country/Track	76,000	106,000	196,000	4,000
Fencing	50,000	27,000	73,000	0
Football	1,383,000	1,966,000	3,527,000	478,000
Golf	105,000	32,000	129,000	0
Gymnastics	100,000	85,000	198,000	0
Ice Hockey	332,000	246,000	616,000	51,000
Lacrosse	208,000	140,000	335,000	5,000
Rifle	28,000	0	28,000	0
Skiing	49,000	43,000	95,000	0
Soccer	123,000	91,000	211,000	0
Swimming	65,000	93,000	169,000	2,000
Tennis	104,000	46,000	153,000	0
Volleyball	134,000	90,000	218,000	1,000
Water Polo	137,000	68,000	203,000	0
Wrestling	109,000	112,000	224,000	1,000
Other	77,000	34,000	130,000	0

**TABLE 3.12(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION I – FBS**  
**Fiscal Year 2010**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>	<b>Administrative</b>
<b>Basketball</b>	348,000	331,000	673,000	116,000
<b>Bowling</b>	49,000	0	49,000	0
<b>Crew</b>	99,000	103,000	198,000	16,000
<b>Cross Country/Track</b>	79,000	107,000	194,000	2,000
<b>Equestrian</b>	97,000	83,000	184,000	37,000
<b>Fencing</b>	43,000	30,000	66,000	0
<b>Field Hockey</b>	114,000	103,000	212,000	0
<b>Golf</b>	89,000	32,000	123,000	0
<b>Gymnastics</b>	108,000	116,000	226,000	0
<b>Ice Hockey</b>	152,000	113,000	270,000	39,000
<b>Lacrosse</b>	110,000	99,000	209,000	3,000
<b>Rifle</b>	30,000	0	30,000	0
<b>Skiing</b>	47,000	35,000	78,000	0
<b>Soccer</b>	112,000	102,000	215,000	0
<b>Softball</b>	115,000	106,000	217,000	1,000
<b>Swimming</b>	75,000	96,000	177,000	1,000
<b>Tennis</b>	83,000	39,000	121,000	0
<b>Volleyball</b>	129,000	117,000	240,000	6,000
<b>Water Polo</b>	93,000	49,000	142,000	0
<b>Other</b>	58,000	9,600	58,000	0

**TABLE 3.13**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION I – FBS**  
**Fiscal Year 2010**  
**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
<b>Head Coaches</b>									
Institution Paid	2,976,000	1,074,000	0	3,503,000	1,589,000	0	3,085,000	1,157,000	0
Total	3,024,000	1,074,000	0	3,514,000	1,589,000	0	3,430,000	1,172,000	0
<b>Assistant Coaches</b>									
Institution Paid	3,008,000	945,000	0	3,232,000	999,000	0	3,059,000	959,000	0
Total	3,112,000	945,000	0	3,232,000	999,000	0	3,156,000	969,000	0
<b>Administrative Salaries</b>									
Institution Paid	701,000	172,000	5,645,000	1,082,000	181,000	5,889,000	754,000	175,000	5,699,000
Total	701,000	172,000	5,645,000	1,082,000	181,000	5,889,000	754,000	176,000	5,710,000
<b>Total Program</b>									
Institution Paid	6,824,000	2,182,000	5,645,000	8,510,000	2,693,000	5,889,000	7,339,000	2,310,000	5,699,000
Total	7,260,000	2,182,000	5,645,000	8,779,000	2,693,000	5,889,000	7,660,000	2,327,000	5,710,000
 Severance Pay	 14,000	 0	 0	 0	 0	 0	 9,000	 0	 0

TABLE 3.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION I – FBS  
Fiscal Year 2010  
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subdivision Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
<b>Total Ticket Sales</b>	29%	24%	26%	19%	29%	23%
<b>NCAA and conference distributions</b>	20%	16%	23%	16%	21%	16%
<b>Guarantees and options</b>	2%	2%	2%	2%	2%	2%
<b>Cash contributions from alumni and others</b>	27%	22%	23%	16%	26%	21%
<b>Third Party Support</b>	0%	0%	1%	1%	0%	0%
<b>Other:</b>			0%	0%	0%	0%
Concessions/Programs/Novelties	3%	3%	2%	1%	3%	2%
Broadcast Rights	3%	3%	3%	2%	3%	3%
Royalties/Advertising/Sponsorship	9%	7%	7%	5%	8%	7%
Sports camps	1%	1%	1%	1%	1%	1%
Endowment/Investment Income	2%	2%	10%	7%	3%	2%
Miscellaneous	3%	2%	2%	2%	3%	2%
<b>Total Generated Revenues</b>	<u>100%</u>	<u>82%</u>	<u>100%</u>	<u>71%</u>	<u>100%</u>	<u>80%</u>
<b>Allocated Revenues:</b>				0%		0%
Direct Institutional Support		8%		20%		9%
Indirect Institutional Support		2%		8%		3%
Student Fees		7%		1%		6%
Direct government support		1%		0%		1%
<b>Total Allocated Revenues</b>		18%		29%		20%
<b>Total All Revenues</b>		<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 103 public and 17 private institutions reporting.



TABLE 3.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FBS  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2010  
Mean Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Equipment/uniforms/supplies</b>			
Men	8%	13%	8%	Men	1%	2%	1%
Women	6%	9%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	1%	1%
Total	14%	23%	16%	Total	3%	3%	3%
<b>Guarantees and Options</b>				<b>Fundraising</b>			
Men	3%	3%	3%	Men	1%	1%	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%	3%	3%	Total	3%	3%	3%
<b>Salaries and Benefits – University paid</b>				<b>Game Expenses</b>			
Men	15%	15%	15%	Men	3%	2%	3%
Women	5%	5%	5%	Women	1%	0%	1%
Administrative and Non-gender	13%	10%	13%	Administrative and Non-gender	1%	0%	1%
Total	34%	31%	33%	Total	5%	3%	4%
<b>Salaries and Benefits – Third Party paid</b>				<b>Medical</b>			
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%
<b>Severance Pay</b>				<b>Membership Dues</b>			
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	1%	1%	1%	Total	1%	0%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	4%	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	1%	0%	1%
<b>Recruiting</b>				<b>Spirit Groups</b>			
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%	2%	2%	Total	0%	0%	0%

TABLE 3.15 (continued)  
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
 DIVISION I – FBS  
 PERCENT OF TOTAL EXPENSES  
 Fiscal Year 2010  
 Mean Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	3%	2%	3%
Women	1%	1%	1%
Administrative and Non-gender	11%	6%	10%
Total	15%	9%	14%
<b>Indirect Institutional Support</b>			
Men	0%	2%	0%
Women	0%	1%	0%
Administrative and Non-gender	2%	5%	2%
Total	2%	8%	3%
<b>Other</b>			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	6%	3%	6%
Total	9%	6%	9%
<b>Total Operating Expenses</b>			
Men	44%	50%	44%
Women	17%	21%	18%
Administrative and Non-gender	39%	30%	38%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
 There were 103 public and 17 private institutions reporting.

**TABLE 3.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	3,820,000	6,083,000
<b>11-20</b>	6,084,000	8,294,000
<b>21-30</b>	8,295,000	13,281,000
<b>31-40</b>	13,282,000	22,973,000
<b>41-50</b>	22,974,000	35,365,000
<b>51-60</b>	35,366,000	44,330,000
<b>61-70</b>	44,331,000	57,615,000
<b>71-80</b>	57,616,000	71,093,000
<b>81-90</b>	71,094,000	97,715,000
<b>91-100</b>	97,716,000	143,555,000

**TABLE 3.17**  
**MEN’S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	1,597,000	3,062,000
<b>11-20</b>	3,063,000	4,246,000
<b>21-30</b>	4,247,000	8,098,000
<b>31-40</b>	8,099,000	14,326,000
<b>41-50</b>	14,327,000	22,926,000
<b>51-60</b>	22,927,000	31,465,000
<b>61-70</b>	31,466,000	37,010,000
<b>71-80</b>	37,011,000	47,181,000
<b>81-90</b>	47,182,000	69,939,000
<b>91-100</b>	69,940,000	116,690,000

**TABLE 3.18**  
**WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	7,000	206,000
<b>11-20</b>	207,000	290,000
<b>21-30</b>	291,000	491,000
<b>31-40</b>	492,000	644,000
<b>41-50</b>	645,000	875,000
<b>51-60</b>	876,000	1,159,000
<b>61-70</b>	1,160,000	1,772,000
<b>71-80</b>	1,773,000	2,600,000
<b>81-90</b>	2,601,000	4,340,000
<b>91-100</b>	4,341,000	9,846,000

**TABLE 3.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	381,000	1,807,000
<b>11-20</b>	1,808,000	2,410,000
<b>21-30</b>	2,411,000	3,391,000
<b>31-40</b>	3,392,000	5,261,000
<b>41-50</b>	5,262,000	7,279,000
<b>51-60</b>	7,280,000	10,814,000
<b>61-70</b>	10,815,000	14,652,000
<b>71-80</b>	14,653,000	20,132,000
<b>81-90</b>	20,133,000	28,966,000
<b>91-100</b>	28,967,000	90,603,000

**TABLE 3.20**  
**FOOTBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	989,000	2,046,000
<b>11-20</b>	2,047,000	3,020,000
<b>21-30</b>	3,021,000	5,410,000
<b>31-40</b>	5,411,000	9,871,000
<b>41-50</b>	9,872,000	16,209,000
<b>51-60</b>	16,210,000	20,531,000
<b>61-70</b>	20,532,000	24,072,000
<b>71-80</b>	24,073,000	32,235,000
<b>81-90</b>	32,236,000	56,678,000
<b>91-100</b>	56,679,000	93,943,000

**TABLE 3.21**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	56,000	410,000
<b>11-20</b>	411,000	626,000
<b>21-30</b>	627,000	1,465,000
<b>31-40</b>	1,466,000	3,067,000
<b>41-50</b>	3,068,000	4,775,000
<b>51-60</b>	4,776,000	7,095,000
<b>61-70</b>	7,096,000	9,088,000
<b>71-80</b>	9,089,000	10,713,000
<b>81-90</b>	10,714,000	15,376,000
<b>91-100</b>	15,377,000	25,890,000

**TABLE 3.24**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	5,074,000	8,214,000
<b>11-20</b>	8,215,000	10,429,000
<b>21-30</b>	10,430,000	13,538,000
<b>31-40</b>	13,539,000	17,387,000
<b>41-50</b>	17,388,000	20,415,000
<b>51-60</b>	20,416,000	26,042,000
<b>61-70</b>	26,043,000	29,097,000
<b>71-80</b>	29,098,000	31,791,000
<b>81-90</b>	31,792,000	36,439,000
<b>91-100</b>	36,440,000	73,995,000

**TABLE 3.22**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	4,000	48,000
<b>11-20</b>	49,000	81,000
<b>21-30</b>	82,000	112,000
<b>31-40</b>	113,000	187,000
<b>41-50</b>	188,000	276,000
<b>51-60</b>	277,000	413,000
<b>61-70</b>	414,000	510,000
<b>71-80</b>	511,000	753,000
<b>81-90</b>	754,000	1,325,000
<b>91-100</b>	1,326,000	5,290,000

**TABLE 3.25**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	2,230,000	3,997,000
<b>11-20</b>	3,998,000	4,948,000
<b>21-30</b>	4,949,000	5,767,000
<b>31-40</b>	5,768,000	6,868,000
<b>41-50</b>	6,869,000	8,005,000
<b>51-60</b>	8,006,000	9,646,000
<b>61-70</b>	9,647,000	11,621,000
<b>71-80</b>	11,622,000	12,979,000
<b>81-90</b>	12,980,000	14,128,000
<b>91-100</b>	14,129,000	22,407,000

**TABLE 3.23**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	10,700,000	19,465,000
<b>11-20</b>	19,466,000	24,011,000
<b>21-30</b>	24,012,000	27,539,000
<b>31-40</b>	27,540,000	36,925,000
<b>41-50</b>	36,926,000	46,687,000
<b>51-60</b>	46,688,000	56,397,000
<b>61-70</b>	56,398,000	61,842,000
<b>71-80</b>	61,843,000	74,087,000
<b>81-90</b>	74,088,000	87,435,000
<b>91-100</b>	87,436,000	130,437,000

**TABLE 3.26**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	1,893,000	5,568,000
<b>11-20</b>	5,569,000	7,112,000
<b>21-30</b>	7,113,000	9,212,000
<b>31-40</b>	9,213,000	12,174,000
<b>41-50</b>	12,175,000	15,228,000
<b>51-60</b>	15,229,000	17,269,000
<b>61-70</b>	17,270,000	23,664,000
<b>71-80</b>	23,665,000	31,408,000
<b>81-90</b>	31,409,000	39,315,000
<b>91-100</b>	39,316,000	73,306,000

**TABLE 3.27**  
**FOOTBALL EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	3,113,000	5,054,000
<b>11-20</b>	5,055,000	6,276,000
<b>21-30</b>	6,277,000	7,739,000
<b>31-40</b>	7,740,000	10,162,000
<b>41-50</b>	10,163,000	12,366,000
<b>51-60</b>	12,367,000	14,277,000
<b>61-70</b>	14,278,000	16,411,000
<b>71-80</b>	16,412,000	18,107,000
<b>81-90</b>	18,108,000	22,037,000
<b>91-100</b>	22,038,000	37,979,000

**TABLE 3.28**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	881,000	1,342,000
<b>11-20</b>	1,343,000	1,810,000
<b>21-30</b>	1,811,000	2,436,000
<b>31-40</b>	2,437,000	3,237,000
<b>41-50</b>	3,238,000	4,002,000
<b>51-60</b>	4,003,000	4,705,000
<b>61-70</b>	4,706,000	5,426,000
<b>71-80</b>	5,427,000	6,091,000
<b>81-90</b>	6,092,000	7,535,000
<b>91-100</b>	7,536,000	12,286,000

**TABLE 3.29**  
**FOOTBALL EXPENSES – PERCENTILES**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	536,000	1,043,000
<b>11-20</b>	1,044,000	1,205,000
<b>21-30</b>	1,206,000	1,377,000
<b>31-40</b>	1,378,000	1,739,000
<b>41-50</b>	1,740,000	2,167,000
<b>51-60</b>	2,168,000	2,410,000
<b>61-70</b>	2,411,000	2,717,000
<b>71-80</b>	2,718,000	2,983,000
<b>81-90</b>	2,984,000	3,598,000
<b>91-100</b>	3,599,000	6,004,000



**TABLE 3.30(a)**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	211,000	594,000
<b>11-20</b>	595,000	1,143,000
<b>21-30</b>	1,144,000	2,005,000
<b>31-40</b>	2,006,000	5,026,000
<b>41-50</b>	5,027,000	7,366,000
<b>51-60</b>	7,367,000	9,166,000
<b>61-70</b>	9,167,000	13,183,000
<b>71-80</b>	13,184,000	17,178,000
<b>81-90</b>	17,179,000	24,191,000
<b>91-100</b>	24,192,000	41,853,000

**TABLE 3.30(b)**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(36,720,000)	(19,919,000)
<b>11-20</b>	(19,918,000)	(17,096,000)
<b>21-30</b>	(17,095,000)	(14,496,000)
<b>31-40</b>	(14,495,000)	(12,401,000)
<b>41-50</b>	(12,400,000)	(11,598,000)
<b>51-60</b>	(11,597,000)	(9,730,000)
<b>61-70</b>	(9,729,000)	(8,019,000)
<b>71-80</b>	(8,018,000)	(5,329,000)
<b>81-90</b>	(5,328,000)	(2,880,000)
<b>91-100</b>	(2,879,000)	(40,000)

**TABLE 3.31(a)**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	969,000	2,007,000
<b>11-20</b>	2,008,000	3,516,000
<b>21-30</b>	3,517,000	5,843,000
<b>31-40</b>	5,844,000	9,696,000
<b>41-50</b>	9,697,000	14,358,000
<b>51-60</b>	14,359,000	16,665,000
<b>61-70</b>	16,666,000	19,435,000
<b>71-80</b>	19,436,000	29,462,000
<b>81-90</b>	29,463,000	40,457,000
<b>91-100</b>	40,458,000	75,467,000

**TABLE 3.31(b)**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(18,548,000)	(9,211,000)
<b>11-20</b>	(9,210,000)	(7,500,000)
<b>21-30</b>	(7,499,000)	(6,825,000)
<b>31-40</b>	(6,824,000)	(6,136,000)
<b>41-50</b>	(6,135,000)	(5,177,000)
<b>51-60</b>	(5,176,000)	(4,582,000)
<b>61-70</b>	(4,581,000)	(3,561,000)
<b>71-80</b>	(3,560,000)	(3,126,000)
<b>81-90</b>	(3,125,000)	(1,230,000)
<b>91-100</b>	(1,229,000)	(174,000)

**TABLE 3.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(15,757,000)	(11,984,000)
<b>11-20</b>	(11,983,000)	(10,328,000)
<b>21-30</b>	(10,327,000)	(9,442,000)
<b>31-40</b>	(9,441,000)	(7,827,000)
<b>41-50</b>	(7,826,000)	(6,354,000)
<b>51-60</b>	(6,353,000)	(5,573,000)
<b>61-70</b>	(5,572,000)	(4,918,000)
<b>71-80</b>	(4,917,000)	(4,453,000)
<b>81-90</b>	(4,452,000)	(3,427,000)
<b>91-100</b>	(3,426,000)	(2,066,000)

**TABLE 3.33(a)**  
**FOOTBALL OPERATING RESULTS – PERCENTILES**  
**GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	16,000	1,821,000
<b>11-20</b>	1,822,000	2,612,000
<b>21-30</b>	2,613,000	5,912,000
<b>31-40</b>	5,913,000	7,508,000
<b>41-50</b>	7,509,000	9,122,000
<b>51-60</b>	9,123,000	13,400,000
<b>61-70</b>	13,401,000	16,488,000
<b>71-80</b>	16,489,000	28,004,000
<b>81-90</b>	28,005,000	40,765,000
<b>91-100</b>	40,766,000	70,103,000

**TABLE 3.33(b)**  
**FOOTBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(10,556,000)	(5,900,000)
<b>11-20</b>	(5,899,000)	(4,339,000)
<b>21-30</b>	(4,338,000)	(3,743,000)
<b>31-40</b>	(3,742,000)	(3,491,000)
<b>41-50</b>	(3,490,000)	(2,869,000)
<b>51-60</b>	(2,868,000)	(2,582,000)
<b>61-70</b>	(2,581,000)	(2,078,000)
<b>71-80</b>	(2,077,000)	(1,425,000)
<b>81-90</b>	(1,424,000)	(727,000)
<b>91-100</b>	(726,000)	(90,000)

**TABLE 3.34(a)**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	39,000	497,000
<b>11-20</b>	498,000	1,683,000
<b>21-30</b>	1,684,000	2,198,000
<b>31-40</b>	2,199,000	2,668,000
<b>41-50</b>	2,669,000	3,676,000
<b>51-60</b>	3,677,000	4,621,000
<b>61-70</b>	4,622,000	5,726,000
<b>71-80</b>	5,727,000	6,890,000
<b>81-90</b>	6,891,000	9,301,000
<b>91-100</b>	9,302,000	16,800,000

**TABLE 3.34(b)**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(3,270,000)	(1,865,000)
<b>11-20</b>	(1,864,000)	(1,525,000)
<b>21-30</b>	(1,524,000)	(1,302,000)
<b>31-40</b>	(1,301,000)	(1,136,000)
<b>41-50</b>	(1,135,000)	(976,000)
<b>51-60</b>	(975,000)	(835,000)
<b>61-70</b>	(834,000)	(730,000)
<b>71-80</b>	(729,000)	(609,000)
<b>81-90</b>	(608,000)	(303,000)
<b>91-100</b>	(302,000)	(9,000)

**TABLE 3.35**  
**WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION I – FBS**  
**Fiscal Year 2010**

<b>1-10</b>	(4,108,000)	(2,798,000)
<b>11-20</b>	(2,797,000)	(2,282,000)
<b>21-30</b>	(2,281,000)	(2,087,000)
<b>31-40</b>	(2,086,000)	(1,771,000)
<b>41-50</b>	(1,770,000)	(1,627,000)
<b>51-60</b>	(1,626,000)	(1,403,000)
<b>61-70</b>	(1,402,000)	(1,164,000)
<b>71-80</b>	(1,163,000)	(994,000)
<b>81-90</b>	(993,000)	(824,000)
<b>91-100</b>	(823,000)	(509,000)

# **DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION**

**TABLE 4.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION I – FCS**  
**Fiscal Years 2004 through 2010**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2010</b>									
	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)
	<b>Total</b>	<b>3,289,000</b>	<b>18,756,000</b>	<b>13,189,000</b>	<b>40,186,000</b>	<b>13,091,000</b>	<b>39,236,000</b>	<b>(9,189,000)</b>	<b>0</b>
<b>2009</b>									
	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
	<b>Total</b>	<b>2,886,000</b>	<b>18,736,000</b>	<b>12,111,000</b>	<b>42,565,000</b>	<b>12,019,000</b>	<b>42,691,000</b>	<b>(8,643,000)</b>	<b>0</b>
<b>2008</b>									
	Men's	1,403,000	11,921,000	4,150,000	14,560,000	5,081,000	14,560,000	(3,315,000)	(613,000)
	Women's	221,000	2,723,000	1,686,000	10,017,000	3,379,000	10,017,000	(2,902,000)	(849,000)
	Coed	1,171,000	11,027,000	5,607,000	32,214,000	3,454,000	29,253,000	(2,204,000)	1,418,000
	<b>Total</b>	<b>2,978,000</b>	<b>17,514,000</b>	<b>12,080,000</b>	<b>38,701,000</b>	<b>12,115,000</b>	<b>40,251,000</b>	<b>(7,937,000)</b>	<b>0</b>
<b>2007</b>									
	Men's	1,318,000	9,913,000	3,250,000	14,183,000	4,431,000	16,205,000	(2,885,000)	(617,000)
	Women's	202,000	2,963,000	1,425,000	9,505,000	3,020,000	9,505,000	(2,566,000)	(941,000)
	Coed	1,067,000	9,192,000	4,994,000	29,703,000	3,039,000	26,333,000	(1,874,000)	1,559,000
	<b>Total</b>	<b>2,809,000</b>	<b>15,249,000</b>	<b>10,527,000</b>	<b>35,761,000</b>	<b>10,541,000</b>	<b>37,430,000</b>	<b>(7,441,000)</b>	<b>0</b>
<b>2006</b>									
	Men's	1,072,000	8,973,000	3,028,000	12,169,000	4,204,000	12,169,000	(2,714,000)	(443,000)
	Women's	171,000	2,534,000	1,441,000	8,448,000	2,701,000	8,448,000	(2,336,000)	(585,000)
	Coed	928,000	8,942,000	4,427,000	27,285,000	2,807,000	24,928,000	(1,681,000)	1,158,000
	<b>Total</b>	<b>2,345,000</b>	<b>15,171,000</b>	<b>9,642,000</b>	<b>33,514,000</b>	<b>9,485,000</b>	<b>34,919,000</b>	<b>(7,121,000)</b>	<b>0</b>
<b>2005</b>									
	Men's	1,040,000	9,195,000	3,097,000	11,249,000	3,850,000	10,200,000	(2,613,000)	(421,000)
	Women's	170,000	2,762,000	1,253,000	7,181,000	2,411,000	5,953,000	(2,135,000)	(663,000)
	Coed	816,000	9,911,000	4,294,000	27,022,000	2,466,000	23,728,000	(1,555,000)	1,085,000
	<b>Total</b>	<b>2,214,000</b>	<b>14,033,000</b>	<b>9,007,000</b>	<b>31,144,000</b>	<b>8,655,000</b>	<b>32,036,000</b>	<b>(6,231,000)</b>	<b>0</b>
<b>2004</b>									
	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
	<b>Total</b>	<b>2,047,000</b>	<b>15,431,000</b>	<b>7,770,000</b>	<b>31,671,000</b>	<b>7,810,000</b>	<b>28,197,000</b>	<b>(5,907,000)</b>	<b>36,000</b>

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 2010**

		<b>Generated Revenues</b>	<b>Total Revenues</b>	<b>Total Expenses</b>
<b>2010 (1.216)</b>				
	<b>Men's</b>	1,271,000	3,518,000	4,511,000
	<b>Women's</b>	202,000	1,737,000	2,940,000
	<b>Coed</b>	1,017,000	4,660,000	3,084,000
	<b>Total</b>	2,705,000	10,846,000	10,766,000
<b>2009 (1.205)</b>				
	<b>Men's</b>	1,206,000	3,480,000	4,188,000
	<b>Women's</b>	188,000	1,647,000	2,799,000
	<b>Coed</b>	895,000	4,318,000	2,931,000
	<b>Total</b>	2,395,000	10,051,000	9,974,000
<b>2008 (1.179)</b>				
	<b>Men's</b>	1,190,000	3,520,000	4,309,000
	<b>Women's</b>	187,000	1,430,000	2,866,000
	<b>Coed</b>	994,000	4,756,000	2,930,000
	<b>Total</b>	2,526,000	10,246,000	10,276,000
<b>2007 (1.123)</b>				
	<b>Men's</b>	1,174,000	2,894,000	3,946,000
	<b>Women's</b>	180,000	1,269,000	2,689,000
	<b>Coed</b>	951,000	4,447,000	2,706,000
	<b>Total</b>	2,501,000	9,374,000	9,387,000
<b>2006 (1.092)</b>				
	<b>Men's</b>	982,000	2,773,000	3,850,000
	<b>Women's</b>	157,000	1,319,000	2,473,000
	<b>Coed</b>	850,000	4,054,000	2,570,000
	<b>Total</b>	2,148,000	8,830,000	8,686,000
<b>2005 (1.039)</b>				
	<b>Men's</b>	1,001,000	2,981,000	3,705,000
	<b>Women's</b>	163,000	1,206,000	2,320,000
	<b>Coed</b>	785,000	4,133,000	2,373,000
	<b>Total</b>	2,131,000	8,669,000	8,330,000
<b>2004 (1.000)</b>				
	<b>Men's</b>	950,000	2,557,000	3,485,000
	<b>Women's</b>	154,000	957,000	2,262,000
	<b>Coed</b>	702,000	3,581,000	1,930,000
	<b>Total</b>	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  
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 2010**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2010</b>										
	<b>Men's</b>	5.39%	1.01%	6.40%	1.09%	0.91%	2.00%	7.71%	0.99%	8.70%
	<b>Women's</b>	7.45%	0.92%	8.37%	5.46%	0.93%	6.40%	5.04%	0.95%	5.99%
	<b>Coed</b>	13.63%	1.12%	14.75%	7.92%	1.00%	8.92%	5.22%	0.95%	6.17%
	<b>Total</b>	12.94%	1.02%	13.96%	7.91%	0.99%	8.90%	7.94%	0.98%	8.92%
<b>2009</b>										
	<b>Men's</b>	1.33%	2.24%	3.56%	-1.12%	2.18%	1.06%	-2.81%	2.12%	-0.69%
	<b>Women's</b>	0.74%	1.98%	2.71%	15.20%	2.54%	17.73%	-2.34%	2.16%	-0.18%
	<b>Coed</b>	-10.00%	2.06%	-7.94%	-9.21%	2.01%	-7.21%	0.03%	2.22%	2.26%
	<b>Total</b>	-5.19%	2.10%	-3.09%	-1.91%	2.16%	0.26%	-2.94%	2.15%	-0.79%
<b>2008</b>										
	<b>Men's</b>	1.38%	5.06%	6.43%	21.63%	6.07%	27.69%	9.21%	5.45%	14.65%
	<b>Women's</b>	4.00%	5.19%	9.19%	12.68%	5.62%	18.29%	6.58%	5.31%	11.90%
	<b>Coed</b>	4.53%	5.21%	9.74%	6.93%	5.33%	12.27%	8.29%	5.40%	13.69%
	<b>Total</b>	0.98%	5.04%	6.02%	9.30%	5.45%	14.75%	9.47%	5.46%	14.93%
<b>2007</b>										
	<b>Men's</b>	19.57%	3.39%	22.96%	4.36%	2.96%	7.32%	2.49%	2.91%	5.40%
	<b>Women's</b>	14.95%	3.26%	18.21%	-3.80%	2.73%	-1.07%	8.72%	3.09%	11.81%
	<b>Coed</b>	11.85%	3.18%	15.02%	9.71%	3.11%	12.83%	5.27%	2.99%	8.26%
	<b>Total</b>	16.45%	3.31%	19.76%	6.16%	3.01%	9.18%	8.07%	3.07%	11.14%
<b>2006</b>										
	<b>Men's</b>	-1.91%	5.00%	3.09%	-6.96%	4.75%	-2.21%	3.91%	5.30%	9.21%
	<b>Women's</b>	-4.01%	4.90%	0.89%	9.42%	5.58%	15.00%	6.61%	5.44%	12.04%
	<b>Coed</b>	8.25%	5.52%	13.77%	-1.92%	5.00%	3.08%	8.30%	5.52%	13.83%
	<b>Total</b>	0.80%	5.14%	5.94%	1.85%	5.20%	7.05%	4.27%	5.32%	9.59%
<b>2005</b>										
	<b>Men's</b>	5.34%	4.11%	9.45%	16.55%	4.55%	21.10%	6.30%	4.15%	10.45%
	<b>Women's</b>	6.14%	4.14%	10.28%	25.98%	4.91%	30.89%	2.57%	4.00%	6.57%
	<b>Coed</b>	11.88%	4.36%	16.24%	15.40%	4.50%	19.90%	22.97%	4.80%	27.76%
	<b>Total</b>	4.10%	4.06%	8.16%	11.58%	4.35%	15.93%	6.66%	4.16%	10.82%

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 2010**

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2010</b>							
	<b>Football</b>	838,000	5,344,000	1,934,000	7,468,000	2,576,000	7,468,000
	<b>Men's Basketball</b>	380,000	10,075,000	891,000	10,442,000	1,086,000	7,290,000
	<b>Women's Basketball</b>	74,000	1,322,000	546,000	2,039,000	874,000	2,301,000
<b>2009</b>							
	<b>Football</b>	707,000	5,181,000	1,820,000	8,833,000	2,428,000	6,911,000
	<b>Men's Basketball</b>	371,000	9,677,000	856,000	9,677,000	1,011,000	7,291,000
	<b>Women's Basketball</b>	68,000	1,566,000	494,000	1,902,000	834,000	2,149,000
<b>2008</b>							
	<b>Football</b>	648,000	5,024,000	1,530,000	6,722,000	2,369,000	6,444,000
	<b>Men's Basketball</b>	362,000	10,272,000	889,000	10,272,000	995,000	8,132,000
	<b>Women's Basketball</b>	63,000	1,279,000	471,000	1,710,000	808,000	1,740,000
<b>2007</b>							
	<b>Football</b>	657,000	6,505,000	1,480,000	7,606,000	2,058,000	5,119,000
	<b>Men's Basketball</b>	349,000	9,117,000	818,000	9,117,000	874,000	7,511,000
	<b>Women's Basketball</b>	60,000	1,392,000	386,000	1,788,000	763,000	1,726,000
<b>2006</b>							
	<b>Football</b>	475,000	4,363,000	1,264,000	5,393,000	1,865,000	4,274,000
	<b>Men's Basketball</b>	278,000	8,194,000	750,000	8,194,000	855,000	3,991,000
	<b>Women's Basketball</b>	48,000	1,371,000	391,000	1,929,000	685,000	1,587,000
<b>2005</b>							
	<b>Football</b>	424,000	4,990,000	1,241,000	5,952,000	1,781,000	4,264,000
	<b>Men's Basketball</b>	271,000	8,108,000	735,000	8,108,000	809,000	3,712,000
	<b>Women's Basketball</b>	47,000	1,246,000	416,000	1,804,000	641,000	1,544,000
<b>2004</b>							
	<b>Football</b>	431,000	2,871,000	878,000	4,764,000	1,596,000	3,838,000
	<b>Men's Basketball</b>	244,000	7,396,000	626,000	7,396,000	724,000	3,335,000
	<b>Women's Basketball</b>	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 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	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)
<b>2009</b>							
	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)
<b>2008</b>							
	Men's Program	1	1%	3,643,000	114	99%	(3,316,000)
	Women's Program	0	0%	NA	115	100%	(2,902,000)
	Total	0	0%	NA	115	100%	(7,937,000)
<b>2007</b>							
	Men's Program	2	2%	2,358,000	118	98%	(2,911,000)
	Women's Program	0	0%	NA	120	100%	(2,566,000)
	Total	0	0%	NA	120	100%	(7,441,000)
<b>2006</b>							
	Men's Program	1	1%	3,446,000	117	99%	(2,731,000)
	Women's Program	0	0%	NA	118	100%	(2,336,000)
	Total	0	0%	NA	118	100%	(7,121,000)
<b>2005</b>							
	Men's Program	4	4%	1,165,000	107	96%	(2,647,000)
	Women's Program	1	1%	1,134,000	110	99%	(2,149,000)
	Total	1	1%	2,532,000	110	99%	(6,236,000)
<b>2004</b>							
	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)
	Five Year Average Total Program	0	0%	NA	117	100%	(7,561,000)

**TABLE 4.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I – FCS**  
**Fiscal Years 2004 through 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	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)
<b>2009</b>							
	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)
<b>2008</b>							
	Football	2	2%	490,000	113	98%	(1,465,000)
	Men's Basketball	6	5%	914,000	109	95%	(605,000)
	Women's Basketball	0	NA	NA	113	100%	(722,000)
<b>2007</b>							
	Football	6	5%	280,000	114	95%	(1,379,000)
	Men's Basketball	8	7%	243,000	112	93%	(536,000)
	Women's Basketball	1	1%	51,000	117	99%	(666,000)
<b>2006</b>							
	Football	5	4%	235,000	113	96%	(1,279,000)
	Men's Basketball	10	8%	187,000	108	92%	(529,000)
	Women's Basketball	2	2%	183,000	114	98%	(623,000)
<b>2005</b>							
	Football	6	5%	786,000	104	95%	(1,158,000)
	Men's Basketball	9	7%	372,000	102	84%	(501,000)
	Women's Basketball	2	2%	193,000	107	98%	(583,000)
<b>2004</b>							
	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 2010  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	459,000	311,000	377,000
<b>NCAA and conference distributions</b>	548,000	608,000	563,000
<b>Guarantees and options</b>	527,000	227,000	452,000
<b>Cash contributions from alumni and others</b>	700,000	1,194,000	846,000
<b>Third Party Support</b>	0	0	0
<b>Other:</b>			
Concessions/Programs/Novelties	43,000	19,000	27,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	269,000	143,000	235,000
Sports camps	10,000	23,000	14,000
Endowment/Investment Income	1	187,000	3,000
Miscellaneous	131,000	141,000	135,000
<b>Total Generated Revenues</b>	<b>3,029,000</b>	<b>4,010,000</b>	<b>3,289,000</b>
<b>Allocated Revenues:</b>			
Direct Institutional Support	4,046,000	9,803,000	5,401,000
Indirect Institutional Support	442,000	2,392,000	861,000
Student Fees	2,175,000	0	770,000
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	<b>7,622,000</b>	<b>13,231,000</b>	<b>9,013,000</b>
<b>Total All Revenues</b>	<b>10,535,000</b>	<b>17,985,000</b>	<b>13,189,000</b>



**TABLE 4.8**  
**SOURCES OF REVENUES**  
**DIVISION I – FCS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	667,000	345,000	258,000	261,000
<b>NCAA and conference distributions</b>	898,000	742,000	511,000	402,000
<b>Guarantees and options</b>	328,000	354,000	490,000	606,000
<b>Cash contributions from alumni and others</b>	1,768,000	1,183,000	581,000	274,000
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>				
Concessions/Programs/Novelties	61,000	27,000	28,000	15,000
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	480,000	303,000	174,000	79,000
Sports camps	90,000	24,000	12,000	0
Endowment/Investment Income	229,000	41,000	8,000	0
Miscellaneous	320,000	176,000	134,000	27,000
<b>Total Generated Revenues</b>	6,500,000	3,826,000	2,825,000	2,123,000
<b>Allocated Revenues:</b>				
Direct Institutional Support	11,206,000	8,458,000	4,596,000	3,927,000
Indirect Institutional Support	2,965,000	1,753,000	179,000	593,000
Student Fees	179,000	453,000	1,037,000	1,409,000
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	18,380,000	11,585,000	7,651,000	6,594,000
<b>Total All Revenues</b>	25,061,000	15,724,000	10,491,000	8,786,000

TABLE 4.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I – FCS  
Fiscal Year 2010  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Equipment/uniforms/supplies</b>			
Men	1,788,000	2,532,000	1,880,000	Men	174,000	276,000	207,000
Women	1,337,000	2,231,000	1,519,000	Women	90,000	127,000	106,000
Administrative and Non-gender	53,000	0	14,000	Administrative and Non-gender	28,000	36,000	31,000
Total	3,233,000	4,867,000	3,507,000	Total	318,000	488,000	369,000
<b>Guarantees and Options</b>				<b>Fundraising</b>			
Men	52,000	22,000	43,000	Men	9,000	25,000	15,000
Women	3,000	2,000	3,000	Women	2,000	5,000	3,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	98,000	164,000	118,000
Total	62,000	26,000	48,000	Total	124,000	213,000	154,000
<b>Salaries and Benefits – University paid</b>				<b>Game Expenses</b>			
Men	1,566,000	1,992,000	1,642,000	Men	134,000	186,000	150,000
Women	881,000	1,145,000	961,000	Women	68,000	98,000	78,000
Administrative and Non-gender	1,437,000	1,875,000	1,585,000	Administrative and Non-gender	13,000	5,000	8,000
Total	3,696,000	5,152,000	4,159,000	Total	248,000	303,000	270,000
<b>Salaries and Benefits – Third Party paid</b>				<b>Medical</b>			
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	165,000	135,000	152,000
Total	0	0	0	Total	182,000	142,000	177,000
<b>Severance Pay</b>				<b>Membership Dues</b>			
Men	0	0	0	Men	3,000	8,000	5,000
Women	0	0	0	Women	3,000	6,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	34,000	22,000	33,000
Total	0	0	0	Total	41,000	44,000	42,000
<b>Team travel</b>				<b>Sports Camps</b>			
Men	556,000	734,000	604,000	Men	0	0	0
Women	376,000	482,000	387,000	Women	0	0	0
Administrative and Non-gender	0	17,000	0	Administrative and Non-gender	0	0	0
Total	934,000	1,228,000	1,027,000	Total	0	4,000	1,000
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	117,000	165,000	132,000	Men	0	0	0
Women	61,000	91,000	72,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	24,000	10,000	18,000
Total	184,000	266,000	201,000	Total	26,000	15,000	21,000

**TABLE 4.9 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FCS**  
**Fiscal Year 2010**  
**Median Values**

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	27,000	3,000	19,000
Women	8,000	2,000	4,000
Administrative and Non-gender	129,000	78,000	120,000
Total	277,000	180,000	257,000
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	280,000	1,500,000	625,000
Total	442,000	2,392,000	861,000
<b>Other</b>			
Men	121,000	234,000	135,000
Women	58,000	88,000	67,000
Administrative and Non-gender	431,000	402,000	428,000
Total	633,000	700,000	656,000
<b>Total Operating Expenses</b>			
Men	4,732,000	7,018,000	5,485,000
Women	3,042,000	4,678,000	3,575,000
Administrative and Non-gender	3,158,000	5,279,000	3,750,000
Total	10,304,000	17,430,000	13,091,000

**TABLE 4.10**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FCS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	2,880,000	2,398,000	1,741,000	1,444,000
Women	2,692,000	2,157,000	1,416,000	934,000
Administrative and Non-gender	0	47,000	37,000	66,000
Total	5,695,000	4,685,000	3,401,000	2,476,000
<b>Guarantees and Options</b>				
Men	123,000	78,000	23,000	23,000
Women	3,000	2,000	3,000	2,000
Administrative and Non-gender	0	0	0	0
Total	129,000	80,000	27,000	26,000
<b>Salaries and Benefits – University paid</b>				
Men	2,897,000	1,966,000	1,406,000	979,000
Women	1,593,000	1,103,000	826,000	559,000
Administrative and Non-gender	3,022,000	1,875,000	1,301,000	894,000
Total	7,426,000	4,987,000	3,599,000	2,494,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
<b>Severance Pay</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
<b>Team travel</b>				
Men	872,000	652,000	563,000	375,000
Women	670,000	456,000	367,000	269,000
Administrative and Non-gender	0	0	1,000	3,000
Total	1,529,000	1,154,000	904,000	679,000
<b>Recruiting</b>				
Men	216,000	169,000	110,000	80,000
Women	124,000	78,000	59,000	42,000
Administrative and Non-gender	0	0	0	0
Total	343,000	271,000	183,000	131,000

**TABLE 4.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FCS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	364,000	255,000	180,000	124,000
Women	183,000	122,000	88,000	67,000
Administrative and Non-gender	35,000	41,000	31,000	21,000
Total	629,000	428,000	329,000	232,000
<b>Fundraising</b>				
Men	69,000	27,000	9,000	0
Women	23,000	7,000	2,000	0
Administrative and Non-gender	363,000	135,000	60,000	27,000
Total	544,000	193,000	93,000	59,000
<b>Game Expenses</b>				
Men	261,000	179,000	131,000	76,000
Women	120,000	94,000	65,000	47,000
Administrative and Non-gender	43,000	3,000	14,000	4,000
Total	462,000	293,000	225,000	146,000
<b>Medical</b>				
Men	0	1,000	0	0
Women	0	0	0	0
Administrative and Non-gender	182,000	179,000	136,000	126,000
Total	237,000	205,000	146,000	141,000
<b>Membership Dues</b>				
Men	13,000	7,000	3,000	1,000
Women	7,000	6,000	2,000	1,000
Administrative and Non-gender	35,000	25,000	35,000	15,000
Total	54,000	52,000	41,000	19,000
<b>Sports Camps</b>				
Men	0	0	0	0
Women	0	0	1,000	0
Administrative and Non-gender	0	0	0	0
Total	10,000	0	5,000	0
<b>Spirit Groups</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	23,000	24,000	18,000	0
Total	31,000	27,000	18,000	3,000



**TABLE 4.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I – FCS**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	7,000	20,000	27,000	5,000
Women	3,000	11,000	5,000	2,000
Administrative and Non-gender	717,000	66,000	107,000	13,000
Total	909,000	253,000	190,000	85,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	2,254,000	1,077,000	50,000	280,000
Total	2,965,000	1,753,000	179,000	593,000
<b>Other</b>				
Men	357,000	230,000	111,000	69,000
Women	141,000	75,000	44,000	28,000
Administrative and Non-gender	679,000	461,000	393,000	247,000
Total	1,284,000	703,000	537,000	389,000
<b>Total Operating Expenses</b>				
Men	8,345,000	6,523,000	4,617,000	3,643,000
Women	5,805,000	4,288,000	3,071,000	2,267,000
Administrative and Non-gender	9,491,000	4,934,000	3,175,000	2,346,000
Total	24,839,000	16,054,000	10,658,000	8,629,000

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 2010**  
**Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	71,000	537,000	(138,000)			
Basketball	380,000	1,086,000	(37,000)	74,263	874,000	(186,000)
Crew	N/A	N/A	N/A	58,000	340,000	(6,000)
Equestrian	N/A	N/A	N/A	28,000	162,000	(2,000)
Fencing	33,000	111,000	(1,000)	35,000	113,000	0
Field Hockey	N/A	N/A	N/A	33,000	514,000	(19,000)
Football	838,000	2,576,000	(152,000)	N/A	N/A	N/A
Golf	26,000	145,000	(19,000)	19,000	166,000	(33,000)
Gymnastics	49,000	148,000	(88,000)	46,000	375,000	(179,000)
Ice Hockey	442,000	965,000	0	62,000	590,000	0
Lacrosse	140,000	516,000	(16,000)	24,000	408,000	(20,000)
Rifle	1,000	6,000	(4,000)	0	24,000	(4,000)
Skiing	92,000	278,000	(72,000)	72,000	291,000	(69,000)
Soccer	49,000	446,000	(25,000)	26,000	456,000	(93,000)
Softball	N/A	N/A	N/A	23,000	436,000	(100,000)
Swimming	43,000	220,000	(29,000)	24,000	339,000	(35,000)
Tennis	6,000	161,000	(18,000)	5,000	201,000	(25,000)
Track & Field/X Country	15,000	317,000	(64,000)	13,000	440,000	(99,000)
Volleyball	12,000	102,000	0	21,000	447,000	(98,000)
Water Polo	81,000	141,000	0	33,000	225,000	0
Wrestling	115,000	383,000	(26,000)	N/A	N/A	N/A
Other	72,000	471,000	(50,000)	89,000	148,000	(80,000)

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 2010  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	83,000	60,000	149,000	0
Basketball	207,000	181,000	403,000	12,000
Cross Country/Track	40,000	27,000	75,000	0
Fencing	41,000	7,000	61,000	0
Football	196,000	504,000	710,000	37,000
Golf	30,000	0	32,000	0
Gymnastics	83,000	10,000	93,000	0
Ice Hockey	218,000	162,000	386,000	5,000
Lacrosse	115,000	76,000	194,000	0
Rifle	6,000	0	6,000	0
Skiing	57,000	16,000	82,000	0
Soccer	80,000	43,000	123,000	0
Swimming	37,000	28,000	65,000	0
Tennis	29,000	0	36,000	0
Volleyball	44,000	4,000	51,000	0
Water Polo	38,000	14,000	60,000	0
Wrestling	85,000	59,000	151,000	0
Other	83,000	59,000	137,000	0

TABLE 4.12(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION I – FCS  
Fiscal Year 2010  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	137,000	153,000	290,000	7,000
Bowling	16,000	0	17,000	0
Crew	68,000	56,000	131,000	0
Cross Country/Track	46,000	31,000	83,000	0
Equestrian	63,000	19,000	76,000	0
Fencing	43,000	5,000	77,000	0
Field Hockey	77,000	52,000	123,000	0
Golf	32,000	0	39,000	0
Gymnastics	79,000	56,000	141,000	0
Ice Hockey	119,000	136,000	245,000	0
Lacrosse	71,000	54,000	123,000	0
Rifle	5,000	0	5,000	0
Skiing	39,000	13,000	70,000	0
Soccer	67,000	42,000	106,000	0
Softball	65,000	42,000	112,000	0
Swimming	42,000	30,000	71,000	0
Tennis	34,000	0	37,000	0
Volleyball	71,000	45,000	117,000	0
Water Polo	44,000	14,000	61,000	0
Other	66,000	28,000	87,000	0

**TABLE 4.13**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION I – FCS**  
**Fiscal Year 2010**  
**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
<b>Head Coaches</b>									
Institution Paid	611,000	471,000	0	922,000	625,000	0	703,000	519,000	0
Total	611,000	477,000	0	944,000	625,000	0	729,000	523,000	0
<b>Assistant Coaches</b>									
Institution Paid	829,000	357,000	0	1,005,000	424,000	0	860,000	384,000	0
Total	829,000	360,000	0	1,005,000	424,000	0	862,000	384,000	0
<b>Administrative Salaries</b>									
Institution Paid	65,000	20,000	1,437,000	89,000	33,000	1,875,000	68,000	28,000	1,585,000
Total	67,000	22,000	1,448,000	89,000	33,000	1,875,000	71,000	29,000	1,596,000
<b>Total Program</b>									
Institution Paid	1,566,000	881,000	1,437,000	1,992,000	1,145,000	1,875,000	1,642,000	961,000	1,585,000
Total	1,566,000	881,000	1,448,000	2,011,000	1,148,000	1,875,000	1,689,000	961,000	1,596,000
<b>Severance Pay</b>	0	0	0	0	0	0	0	0	0



TABLE 4.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION I – FCS  
Fiscal Year 2010  
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subdivision Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
<b>Total Ticket Sales</b>	19%	6%	12%	3%	16%	5%
<b>NCAA and conference distributions</b>	16%	5%	14%	4%	15%	4%
<b>Guarantees and options</b>	15%	4%	6%	2%	11%	3%
<b>Cash contributions from alumni and others</b>	26%	7%	30%	9%	28%	8%
<b>Third Party Support</b>	1%	0%	1%	0%	1%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	2%	1%	2%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	3%	6%	2%	8%	2%
Sports camps	3%	1%	4%	1%	3%	1%
Endowment/Investment Income	2%	1%	17%	5%	9%	3%
Miscellaneous	6%	2%	8%	2%	7%	2%
<b>Total Generated Revenues</b>	<u>100%</u>	29%	<u>100%</u>	28%	<u>100%</u>	29%
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		33%		55%		43%
Indirect Institutional Support		7%		15%		10%
Student Fees		30%		2%		17%
Direct government support		2%		0%		1%
<b>Total Allocated Revenues</b>		71%		72%		71%
<b>Total All Revenues</b>		<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 76 public and 44 private institutions reporting.

TABLE 4.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FCS  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2010  
Mean Values

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

TABLE 4.15 (continued)  
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
 DIVISION I – FCS  
 PERCENT OF TOTAL EXPENSES  
 Fiscal Year 2010  
 Mean Values

	Public	Private	Total
<b>Sports Camps</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	0%
Total	1%	0%	0%
<b>Facilities Maintenance and Rental</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	5%	5%	5%
Total	6%	6%	6%
<b>Indirect Institutional Support</b>			
Men	1%	2%	1%
Women	0%	1%	1%
Administrative and Non-gender	6%	12%	9%
Total	7%	15%	10%
<b>Other</b>			
Men	1%	2%	1%
Women	1%	1%	1%
Administrative and Non-gender	5%	3%	4%
Total	6%	5%	6%
<b>Total Operating Expenses</b>			
Men	41%	39%	40%
Women	25%	26%	25%
Administrative and Non-gender	34%	35%	35%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
 There were 76 public and 44 private institutions reporting.

**TABLE 4.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	722,000	1,507,000
<b>11-20</b>	1,508,000	1,935,000
<b>21-30</b>	1,936,000	2,212,000
<b>31-40</b>	2,213,000	2,546,000
<b>41-50</b>	2,547,000	3,288,000
<b>51-60</b>	3,289,000	3,996,000
<b>61-70</b>	3,997,000	4,949,000
<b>71-80</b>	4,950,000	6,345,000
<b>81-90</b>	6,346,000	8,805,000
<b>91-100</b>	8,806,000	18,756,000

**TABLE 4.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	379,000	730,000
<b>11-20</b>	731,000	945,000
<b>21-30</b>	946,000	1,137,000
<b>31-40</b>	1,138,000	1,343,000
<b>41-50</b>	1,344,000	1,545,000
<b>51-60</b>	1,546,000	1,885,000
<b>61-70</b>	1,886,000	2,241,000
<b>71-80</b>	2,242,000	3,121,000
<b>81-90</b>	3,122,000	4,104,000
<b>91-100</b>	4,105,000	11,993,000

**TABLE 4.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	11,000	46,000
<b>11-20</b>	47,000	93,000
<b>21-30</b>	94,000	131,000
<b>31-40</b>	132,000	178,000
<b>41-50</b>	179,000	245,000
<b>51-60</b>	246,000	334,000
<b>61-70</b>	335,000	410,000
<b>71-80</b>	411,000	655,000
<b>81-90</b>	656,000	1,088,000
<b>91-100</b>	1,089,000	3,008,000

**TABLE 4.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	0	452,000
<b>11-20</b>	453,000	659,000
<b>21-30</b>	660,000	829,000
<b>31-40</b>	830,000	994,000
<b>41-50</b>	995,000	1,236,000
<b>51-60</b>	1,237,000	1,472,000
<b>61-70</b>	1,473,000	1,963,000
<b>71-80</b>	1,964,000	2,863,000
<b>81-90</b>	2,864,000	3,781,000
<b>91-100</b>	3,782,000	10,036,000

**TABLE 4.20**  
**FOOTBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	42,000	169,000
<b>11-20</b>	170,000	363,000
<b>21-30</b>	364,000	516,000
<b>31-40</b>	517,000	735,000
<b>41-50</b>	736,000	837,000
<b>51-60</b>	838,000	973,000
<b>61-70</b>	974,000	1,094,000
<b>71-80</b>	1,095,000	1,378,000
<b>81-90</b>	1,379,000	2,200,000
<b>91-100</b>	2,201,000	5,344,000

**TABLE 4.21**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	11,000	201,000
<b>11-20</b>	202,000	249,000
<b>21-30</b>	250,000	293,000
<b>31-40</b>	294,000	341,000
<b>41-50</b>	342,000	379,000
<b>51-60</b>	380,000	433,000
<b>61-70</b>	434,000	479,000
<b>71-80</b>	480,000	706,000
<b>81-90</b>	707,000	989,000
<b>91-100</b>	990,000	10,075,000

**TABLE 4.22**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	8,000	25,000
<b>11-20</b>	26,000	37,000
<b>21-30</b>	38,000	45,000
<b>31-40</b>	46,000	62,000
<b>41-50</b>	63,000	73,000
<b>51-60</b>	74,000	85,000
<b>61-70</b>	86,000	118,000
<b>71-80</b>	119,000	156,000
<b>81-90</b>	157,000	250,000
<b>91-100</b>	251,000	1,322,000

**TABLE 4.23**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	3,175,000	8,274,000
<b>11-20</b>	8,275,000	9,348,000
<b>21-30</b>	9,349,000	9,995,000
<b>31-40</b>	9,996,000	11,161,000
<b>41-50</b>	11,162,000	13,090,000
<b>51-60</b>	13,091,000	15,282,000
<b>61-70</b>	15,283,000	17,507,000
<b>71-80</b>	17,508,000	20,868,000
<b>81-90</b>	20,869,000	25,937,000
<b>91-100</b>	25,938,000	39,236,000

**TABLE 4.24**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	1,513,000	3,375,000
<b>11-20</b>	3,376,000	4,002,000
<b>21-30</b>	4,003,000	4,319,000
<b>31-40</b>	4,320,000	4,729,000
<b>41-50</b>	4,730,000	5,484,000
<b>51-60</b>	5,485,000	6,207,000
<b>61-70</b>	6,208,000	6,956,000
<b>71-80</b>	6,957,000	8,035,000
<b>81-90</b>	8,036,000	9,385,000
<b>91-100</b>	9,386,000	14,453,000

**TABLE 4.25**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	778,000	1,803,000
<b>11-20</b>	1,804,000	2,295,000
<b>21-30</b>	2,296,000	2,712,000
<b>31-40</b>	2,713,000	3,137,000
<b>41-50</b>	3,138,000	3,574,000
<b>51-60</b>	3,575,000	4,021,000
<b>61-70</b>	4,022,000	4,470,000
<b>71-80</b>	4,471,000	5,319,000
<b>81-90</b>	5,320,000	6,199,000
<b>91-100</b>	6,200,000	10,532,000



**TABLE 4.26**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	0	1,713,000
<b>11-20</b>	1,714,000	2,340,000
<b>21-30</b>	2,341,000	2,674,000
<b>31-40</b>	2,675,000	3,148,000
<b>41-50</b>	3,149,000	3,749,000
<b>51-60</b>	3,750,000	4,615,000
<b>61-70</b>	4,616,000	5,883,000
<b>71-80</b>	5,884,000	7,594,000
<b>81-90</b>	7,595,000	10,806,000
<b>91-100</b>	10,807,000	26,903,000

**TABLE 4.27**  
**FOOTBALL EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	510,000	1,062,000
<b>11-20</b>	1,063,000	1,662,000
<b>21-30</b>	1,663,000	2,091,000
<b>31-40</b>	2,092,000	2,299,000
<b>41-50</b>	2,300,000	2,575,000
<b>51-60</b>	2,576,000	2,891,000
<b>61-70</b>	2,892,000	3,258,000
<b>71-80</b>	3,259,000	3,640,000
<b>81-90</b>	3,641,000	4,440,000
<b>91-100</b>	4,441,000	7,468,000

**TABLE 4.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	398,000	653,000
<b>11-20</b>	654,000	786,000
<b>21-30</b>	787,000	855,000
<b>31-40</b>	856,000	973,000
<b>41-50</b>	974,000	1,085,000
<b>51-60</b>	1,086,000	1,238,000
<b>61-70</b>	1,239,000	1,400,000
<b>71-80</b>	1,401,000	1,604,000
<b>81-90</b>	1,605,000	2,432,000
<b>91-100</b>	2,433,000	7,290,000

**TABLE 4.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	187,000	537,000
<b>11-20</b>	538,000	618,000
<b>21-30</b>	619,000	721,000
<b>31-40</b>	722,000	797,000
<b>41-50</b>	798,000	873,000
<b>51-60</b>	874,000	967,000
<b>61-70</b>	968,000	1,104,000
<b>71-80</b>	1,105,000	1,238,000
<b>81-90</b>	1,239,000	1,493,000
<b>91-100</b>	1,494,000	2,301,000

**TABLE 4.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(25,269,000)	(19,634,000)
<b>11-20</b>	(19,633,000)	(15,463,000)
<b>21-30</b>	(15,462,000)	(13,265,000)
<b>31-40</b>	(13,264,000)	(10,658,000)
<b>41-50</b>	(10,657,000)	(9,190,000)
<b>51-60</b>	(9,189,000)	(7,799,000)
<b>61-70</b>	(7,798,000)	(7,128,000)
<b>71-80</b>	(7,127,000)	(6,531,000)
<b>81-90</b>	(6,530,000)	(5,544,000)
<b>91-100</b>	(5,543,000)	(1,897,000)

**TABLE 4.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(13,379,000)	(6,698,000)
<b>11-20</b>	(6,697,000)	(5,524,000)
<b>21-30</b>	(5,523,000)	(4,754,000)
<b>31-40</b>	(4,753,000)	(3,849,000)
<b>41-50</b>	(3,848,000)	(3,469,000)
<b>51-60</b>	(3,468,000)	(2,939,000)
<b>61-70</b>	(2,938,000)	(2,620,000)
<b>71-80</b>	(2,619,000)	(2,342,000)
<b>81-90</b>	(2,341,000)	(1,557,000)
<b>91-100</b>	(1,556,000)	(396,000)

**TABLE 4.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(9,651,000)	(5,858,000)
<b>11-20</b>	(5,857,000)	(4,580,000)
<b>21-30</b>	(4,579,000)	(3,985,000)
<b>31-40</b>	(3,984,000)	(3,412,000)
<b>41-50</b>	(3,411,000)	(3,078,000)
<b>51-60</b>	(3,077,000)	(2,639,000)
<b>61-70</b>	(2,638,000)	(2,445,000)
<b>71-80</b>	(2,444,000)	(2,129,000)
<b>81-90</b>	(2,128,000)	(1,535,000)
<b>91-100</b>	(1,534,000)	(353,000)

**TABLE 4.33**  
**FOOTBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(6,746,000)	(3,172,000)
<b>11-20</b>	(3,171,000)	(2,661,000)
<b>21-30</b>	(2,660,000)	(2,257,000)
<b>31-40</b>	(2,256,000)	(1,788,000)
<b>41-50</b>	(1,787,000)	(1,616,000)
<b>51-60</b>	(1,615,000)	(1,388,000)
<b>61-70</b>	(1,387,000)	(1,261,000)
<b>71-80</b>	(1,260,000)	(847,000)
<b>81-90</b>	(846,000)	(569,000)
<b>91-100</b>	(568,000)	(156,000)

**TABLE 4.34(a)**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**GENERATED REVENUES EXCEED EXPENSES**  
**(Positive Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	NA	NA
<b>11-20</b>	NA	NA
<b>21-30</b>	NA	NA
<b>31-40</b>	NA	NA
<b>41-50</b>	NA	NA
<b>51-60</b>	NA	NA
<b>61-70</b>	NA	NA
<b>71-80</b>	NA	NA
<b>81-90</b>	NA	NA
<b>91-100</b>	NA	NA

**TABLE 4.34(b)**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(2,700,000)	(1,541,000)
<b>11-20</b>	(1,540,000)	(1,095,000)
<b>21-30</b>	(1,094,000)	(939,000)
<b>31-40</b>	(938,000)	(734,000)
<b>41-50</b>	(733,000)	(623,000)
<b>51-60</b>	(622,000)	(553,000)
<b>61-70</b>	(552,000)	(488,000)
<b>71-80</b>	(487,000)	(404,000)
<b>81-90</b>	(403,000)	(227,000)
<b>91-100</b>	(226,000)	(8,000)

**TABLE 4.35**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – FCS**  
**Fiscal Year 2010**

<b>1-10</b>	(1,970,000)	(1,427,000)
<b>11-20</b>	(1,426,000)	(1,118,000)
<b>21-30</b>	(1,117,000)	(970,000)
<b>31-40</b>	(969,000)	(857,000)
<b>41-50</b>	(856,000)	(780,000)
<b>51-60</b>	(779,000)	(719,000)
<b>61-70</b>	(718,000)	(646,000)
<b>71-80</b>	(645,000)	(560,000)
<b>81-90</b>	(559,000)	(424,000)
<b>91-100</b>	(423,000)	(41,000)

# **DIVISION I WITHOUT FOOTBALL**

**TABLE 5.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION I WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2010**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2010</b>									
	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
	<b>Total</b>	<b>1,993,000</b>	<b>14,367,000</b>	<b>11,077,000</b>	<b>32,098,000</b>	<b>11,562,000</b>	<b>32,098,000</b>	<b>(8,597,000)</b>	<b>0</b>
<b>2009</b>									
	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
	<b>Total</b>	<b>2,099,000</b>	<b>16,809,000</b>	<b>10,382,000</b>	<b>30,102,000</b>	<b>10,502,000</b>	<b>30,102,000</b>	<b>(8,340,000)</b>	<b>0</b>
<b>2008</b>									
	Men's	700,000	11,841,000	3,142,000	16,095,000	3,445,000	11,766,000	(2,497,000)	(2,000)
	Women's	195,000	1,354,000	2,671,000	10,238,000	3,401,000	10,314,000	(3,125,000)	(78,000)
	Coed	935,000	6,873,000	3,917,000	16,738,000	3,254,000	12,451,000	(2,187,000)	202,000
	<b>Total</b>	<b>2,125,000</b>	<b>13,693,000</b>	<b>10,082,000</b>	<b>29,243,000</b>	<b>10,347,000</b>	<b>29,243,000</b>	<b>(8,031,000)</b>	<b>0</b>
<b>2007</b>									
	Men's	597,000	11,349,000	2,926,000	15,321,000	3,213,000	10,234,000	(2,302,000)	(80,000)
	Women's	194,000	974,000	2,331,000	7,065,000	3,166,000	9,499,000	(2,950,000)	(323,000)
	Coed	856,000	7,002,000	3,885,000	14,008,000	2,957,000	12,840,000	(1,911,000)	523,000
	<b>Total</b>	<b>1,945,000</b>	<b>13,801,000</b>	<b>9,281,000</b>	<b>27,119,000</b>	<b>9,403,000</b>	<b>27,119,000</b>	<b>(7,260,000)</b>	<b>0</b>
<b>2006</b>									
	Men's	616,000	9,197,000	2,791,000	13,036,000	3,003,000	9,175,000	(2,178,000)	(33,000)
	Women's	152,000	1,797,000	2,235,000	6,524,000	2,949,000	8,851,000	(2,680,000)	(273,000)
	Coed	704,000	6,300,000	3,518,000	12,154,000	2,564,000	11,187,000	(1,701,000)	496,000
	<b>Total</b>	<b>1,828,000</b>	<b>12,452,000</b>	<b>8,771,000</b>	<b>24,364,000</b>	<b>8,918,000</b>	<b>24,364,000</b>	<b>(6,607,000)</b>	<b>0</b>
<b>2005</b>									
	Men's	570,000	6,171,000	2,469,000	9,913,000	2,794,000	7,997,000	(2,015,000)	(31,000)
	Women's	137,000	806,000	2,102,000	5,848,000	2,690,000	7,909,000	(2,490,000)	(190,000)
	Coed	736,000	9,586,000	3,330,000	13,097,000	2,435,000	18,923,000	(1,615,000)	532,000
	<b>Total</b>	<b>1,619,000</b>	<b>10,981,000</b>	<b>8,036,000</b>	<b>24,191,000</b>	<b>7,931,000</b>	<b>24,191,000</b>	<b>(5,881,000)</b>	<b>0</b>
<b>2004</b>									
	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
	<b>Total</b>	<b>1,469,000</b>	<b>15,413,000</b>	<b>7,281,000</b>	<b>21,237,000</b>	<b>7,147,000</b>	<b>21,237,000</b>	<b>(5,266,000)</b>	<b>0</b>

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 2010**

	Generated Revenues	Total Revenues	Total Expenses
<b>2010 (1.216)</b>			
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
<b>Total</b>	<b>1,639,000</b>	<b>9,109,000</b>	<b>9,508,000</b>
<b>2009 (1.205)</b>			
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
<b>Total</b>	<b>1,742,000</b>	<b>8,616,000</b>	<b>8,715,000</b>
<b>2008 (1.179)</b>			
Men's	594,000	2,665,000	2,922,000
Women's	165,000	2,266,000	2,885,000
Coed	793,000	3,323,000	2,760,000
<b>Total</b>	<b>1,802,000</b>	<b>8,552,000</b>	<b>8,776,000</b>
<b>2007 (1.123)</b>			
Men's	531,000	2,605,000	2,861,000
Women's	173,000	2,076,000	2,819,000
Coed	762,000	3,459,000	2,633,000
<b>Total</b>	<b>1,732,000</b>	<b>8,264,000</b>	<b>8,373,000</b>
<b>2006 (1.092)</b>			
Men's	564,000	2,556,000	2,750,000
Women's	139,000	2,047,000	2,700,000
Coed	644,000	3,221,000	2,348,000
<b>Total</b>	<b>1,674,000</b>	<b>8,032,000</b>	<b>8,166,000</b>
<b>2005 (1.039)</b>			
Men's	548,000	2,376,000	2,689,000
Women's	131,000	2,023,000	2,589,000
Coed	709,000	3,205,000	2,344,000
<b>Total</b>	<b>1,558,000</b>	<b>7,734,000</b>	<b>7,634,000</b>
<b>2004 (1.000)</b>			
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
<b>Total</b>	<b>1,469,000</b>	<b>7,281,000</b>	<b>7,147,000</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8  
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 2010**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2010</b>										
	<b>Men's</b>	-9.41%	0.74%	-8.67%	2.95%	0.94%	3.90%	1.37%	0.93%	2.30%
	<b>Women's</b>	0.00%	0.98%	0.98%	4.01%	0.96%	4.98%	0.78%	0.91%	1.70%
	<b>Coed</b>	14.48%	0.94%	15.42%	3.36%	0.96%	4.32%	4.03%	0.94%	4.97%
	<b>Total</b>	-5.91%	0.86%	-5.05%	5.72%	0.97%	6.69%	9.10%	0.99%	10.09%
<b>2009</b>										
	<b>Men's</b>	-3.32%	2.18%	-1.14%	5.44%	2.33%	7.77%	5.03%	2.32%	7.34%
	<b>Women's</b>	2.60%	2.01%	4.62%	2.25%	2.28%	4.53%	1.71%	2.26%	3.97%
	<b>Coed</b>	-4.98%	2.09%	-2.89%	9.13%	2.43%	11.56%	-0.14%	2.20%	2.06%
	<b>Total</b>	-3.33%	2.11%	-1.22%	0.75%	2.23%	2.98%	-0.69%	2.19%	1.50%
<b>2008</b>										
	<b>Men's</b>	11.74%	5.57%	17.31%	2.28%	5.10%	7.38%	2.11%	5.09%	7.20%
	<b>Women's</b>	-4.23%	4.78%	0.55%	9.17%	5.44%	14.61%	2.32%	5.10%	7.43%
	<b>Coed</b>	4.02%	5.19%	9.21%	-3.95%	4.79%	0.84%	4.82%	5.23%	10.05%
	<b>Total</b>	4.04%	5.19%	9.22%	3.48%	5.16%	8.64%	4.81%	5.23%	10.04%
<b>2007</b>										
	<b>Men's</b>	-5.76%	2.68%	-3.09%	1.94%	2.89%	4.84%	4.03%	2.95%	6.98%
	<b>Women's</b>	24.04%	3.52%	27.56%	1.39%	2.88%	4.27%	4.42%	2.96%	7.38%
	<b>Coed</b>	18.33%	3.36%	21.69%	7.38%	3.05%	10.43%	12.18%	3.18%	15.36%
	<b>Total</b>	3.50%	2.94%	6.43%	2.89%	2.92%	5.81%	2.53%	2.91%	5.44%
<b>2006</b>										
	<b>Men's</b>	2.79%	5.24%	8.04%	7.57%	5.49%	13.06%	2.29%	5.22%	7.51%
	<b>Women's</b>	5.89%	5.40%	11.29%	1.20%	5.16%	6.36%	4.29%	5.32%	9.61%
	<b>Coed</b>	-9.10%	4.64%	-4.46%	0.51%	5.13%	5.64%	0.17%	5.11%	5.28%
	<b>Total</b>	7.40%	5.48%	12.87%	3.85%	5.30%	9.15%	6.98%	5.46%	12.44%
<b>2005</b>										
	<b>Men's</b>	18.50%	4.62%	23.12%	4.53%	4.08%	8.60%	4.04%	4.06%	8.10%
	<b>Women's</b>	29.78%	5.06%	34.85%	8.40%	4.23%	12.62%	3.32%	4.03%	7.35%
	<b>Coed</b>	29.36%	5.05%	34.41%	11.60%	4.35%	15.95%	26.39%	4.93%	31.32%
	<b>Total</b>	6.07%	4.14%	10.20%	6.23%	4.14%	10.38%	6.81%	4.17%	10.97%

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 2010**

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2010</b>							
	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
<b>2009</b>							
	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
<b>2008</b>							
	Men's Basketball	432,000	11,711,000	1,276,000	13,818,000	1,449,000	9,276,000
	Women's Basketball	61,000	545,000	848,000	2,879,000	1,015,000	2,879,000
<b>2007</b>							
	Men's Basketball	416,000	11,203,000	1,222,000	13,490,000	1,318,000	8,422,000
	Women's Basketball	62,000	581,000	770,000	2,786,000	936,000	2,786,000
<b>2006</b>							
	Men's Basketball	338,000	9,042,000	1,146,000	11,290,000	1,271,000	7,505,000
	Women's Basketball	57,000	436,000	690,000	2,266,000	894,000	2,266,000
<b>2005</b>							
	Men's Basketball	347,000	6,001,000	1,028,000	8,203,000	1,132,000	6,336,000
	Women's Basketball	45,000	478,000	641,000	2,095,000	819,000	2,208,000
<b>2004</b>							
	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 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	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)
<b>2009</b>							
	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)
<b>2008</b>							
	Men's Program	2	2%	927,000	91	98%	(2,518,000)
	Women's Program	0	0%	NA	93	100%	(3,125,000)
	Total	0	0%	NA	93	100%	(8,031,000)
<b>2007</b>							
	Men's Program	2	2%	1,460,000	95	98%	(2,355,000)
	Women's Program	0	0%	NA	97	100%	(2,950,000)
	Total	0	0%	NA	97	100%	(7,260,000)
<b>2006</b>							
	Men's Program	4	4%	629,000	89	96%	(2,215,000)
	Women's Program	0	0%	NA	93	100%	(2,680,000)
	Total	0	0%	NA	93	100%	(6,607,000)
<b>2005</b>							
	Men's Program	1	1%	1,430,000	86	99%	(2,022,000)
	Women's Program	0	0%	NA	87	100%	(2,490,000)
	Total	0	0%	NA	87	100%	(5,881,000)
<b>2004</b>							
	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)
	Seven Year Average Total Program	0	0%	NA	94	100%	(7,248,000)

**TABLE 5.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2010**

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2010</b>							
	Men's Basketball	5	5%	1,764,000	92	95%	(984,000)
	Women's Basketball	0	0%	NA	97	100%	(1,027,000)
<b>2009</b>							
	Men's Basketball	7	7%	952,000	90	93%	(996,000)
	Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
<b>2008</b>							
	Men's Basketball	7	8%	811,000	86	92%	(868,000)
	Women's Basketball	0	0%	N/A	93	100%	(944,000)
<b>2007</b>							
	Men's Basketball	7	7%	892,000	89	93%	(822,000)
	Women's Basketball	0	0%	N/A	97	100%	(858,000)
<b>2006</b>							
	Men's Basketball	9	10%	989,000	84	90%	(774,000)
	Women's Basketball	0	0%	N/A	93	100%	(791,000)
<b>2005</b>							
	Men's Basketball	8	9%	688,000	79	91%	(729,000)
	Women's Basketball	0	0%	N/A	87	100%	(760,000)
<b>2004</b>							
	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 2010  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	190,000	190,000	190,000
<b>NCAA and conference distributions</b>	342,000	366,000	358,000
<b>Guarantees and options</b>	245,000	109,000	162,000
<b>Cash contributions from alumni and others</b>	467,000	526,000	481,000
<b>Third Party Support</b>	0	0	0
<b>Other:</b>			
Concessions/Programs/Novelties	20,000	10,000	16,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	226,000	179,000	182,000
Sports camps	28,000	12,000	22,000
Endowment/Investment Income	21,000	27,000	23,000
Miscellaneous	104,000	69,000	81,000
<b>Total Generated Revenues</b>	1,993,000	2,017,000	1,993,000
<b>Allocated Revenues:</b>			
Direct Institutional Support	2,134,000	8,672,000	5,649,000
Indirect Institutional Support	491,000	920,000	522,000
Student Fees	3,211,000	0	549,000
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	8,088,000	9,905,000	8,622,000
<b>Total All Revenues</b>	10,138,000	12,577,000	11,077,000

**TABLE 5.8**  
**SOURCES OF REVENUES**  
**DIVISION I WITHOUT FOOTBALL**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	878,000	181,000	148,000	52,000
<b>NCAA and conference distributions</b>	643,000	434,000	321,000	203,000
<b>Guarantees and options</b>	53,000	136,000	172,000	283,000
<b>Cash contributions from alumni and others</b>	910,000	578,000	388,000	246,000
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>				
Concessions/Programs/Novelties	20,000	20,000	16,000	5,000
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	410,000	243,000	162,000	109,000
Sports camps	30,000	45,000	20,000	0
Endowment/Investment Income	56,000	21,000	27,000	1,000
Miscellaneous	218,000	124,000	31,000	14,000
<b>Total Generated Revenues</b>	4,004,000	2,574,000	1,696,000	1,070,000
<b>Allocated Revenues:</b>				
Direct Institutional Support	10,706,000	7,501,000	5,509,000	2,621,000
Indirect Institutional Support	1,537,000	1,021,000	427,000	289,000
Student Fees	0	64,000	1,969,000	1,843,000
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	13,041,000	10,126,000	8,315,000	5,185,000
<b>Total All Revenues</b>	17,046,000	12,738,000	9,704,000	6,865,000

TABLE 5.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I WITHOUT FOOTBALL  
Fiscal Year 2010  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Equipment/uniforms/supplies</b>			
Men	975,000	1,760,000	1,443,000	Men	118,000	137,000	127,000
Women	1,284,000	2,296,000	1,682,000	Women	118,000	114,000	117,000
Administrative and Non-gender	19,000	13,000	15,000	Administrative and Non-gender	46,000	31,000	36,000
Total	2,418,000	4,079,000	3,307,000	Total	320,000	275,000	312,000
<b>Guarantees and Options</b>				<b>Fundraising</b>			
Men	16,000	15,000	16,000	Men	27,000	14,000	15,000
Women	3,000	4,000	3,000	Women	7,000	2,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	137,000	135,000	137,000
Total	19,000	24,000	21,000	Total	216,000	221,000	216,000
<b>Salaries and Benefits – University paid</b>				<b>Game Expenses</b>			
Men	1,064,000	1,251,000	1,173,000	Men	87,000	121,000	94,000
Women	875,000	976,000	936,000	Women	75,000	83,000	80,000
Administrative and Non-gender	1,542,000	1,510,000	1,517,000	Administrative and Non-gender	18,000	6,000	11,000
Total	3,566,000	3,942,000	3,652,000	Total	212,000	221,000	216,000
<b>Salaries and Benefits – Third Party paid</b>				<b>Medical</b>			
Men	0	0	0	Men	1,000	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	104,000	116,000	106,000
Total	0	0	0	Total	110,000	121,000	118,000
<b>Severance Pay</b>				<b>Membership Dues</b>			
Men	0	0	0	Men	3,000	6,000	4,000
Women	0	0	0	Women	4,000	5,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	30,000	20,000	21,000
Total	0	0	0	Total	35,000	38,000	37,000
<b>Team travel</b>				<b>Sports Camps</b>			
Men	407,000	501,000	427,000	Men	0	0	0
Women	370,000	385,000	370,000	Women	0	0	0
Administrative and Non-gender	1,000	5,000	3,000	Administrative and Non-gender	0	0	0
Total	804,000	888,000	836,000	Total	0	0	0
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	68,000	103,000	92,000	Men	0	0	0
Women	64,000	85,000	74,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	12,000	17,000	15,000
Total	126,000	195,000	181,000	Total	15,000	25,000	19,000

**TABLE 5.9 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I WITHOUT FOOTBALL**  
**Fiscal Year 2010**  
**Median Values**

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	22,000	22,000	22,000
Women	8,000	9,000	9,000
Administrative and Non-gender	115,000	48,000	64,000
Total	246,000	115,000	158,000
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	397,000	534,000	471,000
Total	491,000	920,000	522,000
<b>Other</b>			
Men	74,000	98,000	84,000
Women	64,000	68,000	66,000
Administrative and Non-gender	373,000	270,000	295,000
Total	547,000	445,000	517,000
<b>Total Operating Expenses</b>			
Men	3,194,000	4,616,000	3,783,000
Women	3,096,000	4,206,000	3,596,000
Administrative and Non-gender	3,489,000	3,319,000	3,486,000
Total	10,074,000	12,574,000	11,562,000

**TABLE 5.10**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I WITHOUT FOOTBALL**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	2,207,000	1,641,000	1,282,000	761,000
Women	2,761,000	2,109,000	1,606,000	1,097,000
Administrative and Non-gender	91,000	13,000	14,000	0
Total	5,074,000	3,861,000	2,882,000	1,859,000
<b>Guarantees and Options</b>				
Men	143,000	15,000	15,000	9,000
Women	15,000	2,000	3,000	1,000
Administrative and Non-gender	0	0	0	0
Total	165,000	17,000	20,000	11,000
<b>Salaries and Benefits – University paid</b>				
Men	1,942,000	1,202,000	1,130,000	632,000
Women	1,392,000	978,000	893,000	540,000
Administrative and Non-gender	2,385,000	1,566,000	1,349,000	786,000
Total	5,872,000	4,118,000	3,437,000	1,919,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
<b>Severance Pay</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
<b>Team travel</b>				
Men	627,000	489,000	409,000	322,000
Women	591,000	390,000	369,000	278,000
Administrative and Non-gender	6,000	0	0	5,000
Total	1,203,000	881,000	820,000	629,000
<b>Recruiting</b>				
Men	137,000	100,000	68,000	44,000
Women	120,000	90,000	63,000	38,000
Administrative and Non-gender	0	0	0	0
Total	285,000	198,000	128,000	85,000



**TABLE 5.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I WITHOUT FOOTBALL**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	179,000	120,000	135,000	74,000
Women	142,000	119,000	117,000	76,000
Administrative and Non-gender	119,000	37,000	35,000	21,000
Total	506,000	298,000	308,000	191,000
<b>Fundraising</b>				
Men	42,000	39,000	9,000	3,000
Women	2,000	15,000	5,000	2,000
Administrative and Non-gender	276,000	242,000	79,000	91,000
Total	565,000	365,000	118,000	113,000
<b>Game Expenses</b>				
Men	177,000	105,000	88,000	74,000
Women	116,000	79,000	65,000	57,000
Administrative and Non-gender	25,000	7,000	7,000	13,000
Total	413,000	195,000	178,000	153,000
<b>Medical</b>				
Men	0	0	1,000	0
Women	0	0	0	0
Administrative and Non-gender	150,000	97,000	131,000	59,000
Total	150,000	105,000	145,000	74,000
<b>Membership Dues</b>				
Men	9,000	5,000	4,000	2,000
Women	5,000	5,000	4,000	2,000
Administrative and Non-gender	33,000	21,000	26,000	15,000
Total	53,000	37,000	38,000	19,000
<b>Sports Camps</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	3,000	14,000	0	0
<b>Spirit Groups</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	28,000	17,000	11,000	1,000
Total	28,000	23,000	14,000	3,000

**TABLE 5.10 (continued)**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I WITHOUT FOOTBALL**  
**By Expense Quartile**  
**Fiscal Year 2010**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	33,000	23,000	31,000	4,000
Women	9,000	8,000	17,000	5,000
Administrative and Non-gender	228,000	83,000	28,000	20,000
Total	571,000	242,000	105,000	83,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,537,000	564,000	362,000	144,000
Total	1,537,000	1,021,000	427,000	289,000
<b>Other</b>				
Men	200,000	100,000	72,000	30,000
Women	112,000	65,000	67,000	34,000
Administrative and Non-gender	498,000	334,000	267,000	150,000
<b>Total</b>	775,000	562,000	453,000	278,000
<b>Total Operating Expenses</b>				
Men	6,053,000	4,283,000	3,542,000	2,186,000
Women	5,668,000	4,014,000	3,342,000	2,406,000
Administrative and Non-gender	6,463,000	4,140,000	3,127,000	1,727,000
Total	17,046,000	12,526,000	9,776,000	6,746,000

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 2010**  
**Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	76,000	705,000	0	N/A	N/A	N/A
Basketball	434,000	1,463,000	0	59,000	1,091,000	(14,000)
Crew	N/A	N/A	N/A	15,000	249,000	0
Equestrian	N/A	N/A	N/A	4,000	203,000	(199,000)
Fencing	2,000	74,000	0	2,000	93,000	0
Field Hockey	N/A	N/A	N/A	26,000	410,000	0
Football	N/A	N/A	N/A	N/A	N/A	N/A
Golf	18,000	188,000	0	12,000	212,000	(5,000)
Gymnastics	41,000	336,000	(155,000)	21,000	373,000	0
Ice Hockey	437,000	1,729,000	0	9,000	1,150,000	(276,000)
Lacrosse	61,000	613,000	0	22,000	371,000	0
Rifle	0	4,000	(4,000)	0	0	0
Skiing	24,000	337,000	27,000	22,000	400,000	(27,000)
Soccer	24,000	533,000	(4,000)	15,000	536,000	(5,000)
Softball	N/A	N/A	N/A	20,000	459,000	(12,000)
Swimming	17,000	248,000	0	10,000	282,000	(1,000)
Tennis	4,000	185,000	(4,000)	4,000	227,000	(7,000)
Track & Field/X Country	7,000	318,000	(2,000)	6,000	331,000	(9,000)
Volleyball	73,000	337,000	(80,000)	13,000	515,000	(27,000)
Water Polo	28,000	219,000	0	17,000	194,000	(1,000)
Wrestling	48,000	346,000	0	N/A	N/A	N/A
Other	33,000	129,000	(1,000)	39,000	157,000	(11,000)

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 2010**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>	<b>Administrative</b>
Baseball	91,000	78,000	170,000	0
Basketball	316,000	239,000	539,000	32,000
Cross Country/Track	35,000	21,000	62,000	0
Fencing	10,000	2,000	17,000	0
Football	-	-	-	-
Golf	40,000	0	42,000	0
Gymnastics	73,000	27,000	100,000	0
Ice Hockey	260,000	169,000	425,000	0
Lacrosse	92,000	56,000	112,000	0
Rifle	4,000	0	4,000	0
Skiing	45,000	48,000	121,000	0
Soccer	89,000	47,000	136,000	0
Swimming	30,000	19,000	55,000	0
Tennis	33,000	4,000	44,000	0
Volleyball	73,000	52,000	142,000	2,000
Water Polo	50,000	15,000	81,000	0
Wrestling	82,000	49,000	127,000	0
Other	39,000	16,000	52,000	0

**TABLE 5.12(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION I WITHOUT FOOTBALL**  
**Fiscal Year 2010**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	146,000	192,000	328,000	15,000
Bowling	14,000	2,000	18,000	0
Crew	41,000	25,000	61,000	0
Cross Country/Track	38,000	24,000	68,000	0
Equestrian	48,000	0	48,000	0
Fencing	14,000	4,000	21,000	0
Field Hockey	59,000	35,000	93,000	0
Golf	35,000	0	38,000	0
Gymnastics	69,000	29,000	99,000	0
Ice Hockey	141,000	143,000	286,000	0
Lacrosse	60,000	34,000	96,000	0
Skiing	45,000	44,000	121,000	0
Soccer	72,000	43,000	115,000	0
Softball	68,000	38,000	103,000	0
Swimming	32,000	16,000	55,000	0
Tennis	32,000	3,000	45,000	0
Volleyball	74,000	42,000	116,000	0
Water Polo	52,000	5,000	73,000	0
Other	22,000	14,000	37,000	0



**TABLE 5.13**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION I WITHOUT FOOTBALL**  
**Fiscal Year 2010**  
**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
<b>Head Coaches</b>									
Institution Paid	592,000	489,000	0	793,000	583,000	0	644,000	511,000	0
Total	592,000	489,000	0	793,000	583,000	0	652,000	511,000	0
<b>Assistant Coaches</b>									
Institution Paid	421,000	381,000	0	455,000	398,000	0	428,000	390,000	0
Total	421,000	381,000	0	455,000	398,000	0	428,000	390,000	0
<b>Administrative Salaries</b>									
Institution Paid	37,000	13,000	1,542,000	47,000	26,000	1,510,000	42,000	22,000	1,517,000
Total	41,000	13,000	1,542,000	47,000	26,000	1,510,000	43,000	24,000	1,517,000
<b>Total Program</b>									
Institution Paid	1,064,000	875,000	1,542,000	1,251,000	976,000	1,510,000	1,173,000	936,000	1,517,000
Total	1,064,000	883,000	1,542,000	1,251,000	976,000	1,510,000	1,195,000	936,000	1,517,000
<b>Severance Pay</b>	0	0	0	0	0	0	0	0	0

TABLE 5.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION I – WITHOUT FOOTBALL  
Fiscal Year 2010  
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subdivision Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
<b>Total Ticket Sales</b>	14%	3%	22%	5%	19%	5%
<b>NCAA and conference distributions</b>	15%	3%	20%	5%	18%	4%
<b>Guarantees and options</b>	10%	2%	4%	1%	6%	1%
<b>Cash contributions from alumni and others</b>	30%	7%	28%	7%	29%	7%
<b>Third Party Support</b>	1%	0%	0%	0%	1%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	1%	0%	2%	0%
Broadcast Rights	1%	0%	0%	0%	1%	0%
Royalties/Advertising/Sponsorship	12%	3%	12%	3%	12%	3%
Sports camps	4%	1%	3%	1%	4%	1%
Endowment/Investment Income	3%	1%	3%	1%	3%	1%
Miscellaneous	8%	2%	4%	1%	6%	1%
<b>Total Generated Revenues</b>	<u>100%</u>	23%	<u>100%</u>	24%	<u>100%</u>	24%
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		27%		64%		49%
Indirect Institutional Support		7%		10%		9%
Student Fees		43%		1%		18%
Direct government support		1%		0%		0%
<b>Total Allocated Revenues</b>		77%		76%		76%
<b>Total All Revenues</b>		<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 47 public and 50 private institutions reporting.

**TABLE 5.15**  
**OPERATING EXPENSE DISTRIBUTION PERCENTAGES**  
**DIVISION I – WITHOUT FOOTBALL**  
**PERCENT OF TOTAL EXPENSES**  
**Fiscal Year 2010**  
**Mean Values**

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Recruiting</b>			
Men	10%	14%	13%	Men	1%	1%	1%
Women	13%	18%	16%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	33%	30%	Total	2%	2%	2%
<b>Guarantees and Options</b>				<b>Equipment/uniforms/supplies</b>			
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%	0%	1%
Total	1%	1%	1%	Total	4%	3%	3%
<b>Salaries and Benefits – University paid</b>				<b>Fundraising</b>			
Men	11%	11%	11%	Men	0%	1%	1%
Women	9%	8%	8%	Women	0%	0%	0%
Administrative and Non-gender	16%	12%	13%	Administrative and Non-gender	3%	2%	2%
Total	36%	30%	32%	Total	4%	3%	3%
<b>Salaries and Benefits – Third Party paid</b>				<b>Game Expenses</b>			
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%	1%
Total	0%	0%	0%	Total	3%	2%	2%
<b>Severance Pay</b>				<b>Medical</b>			
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%	1%	Total	1%	1%	1%
<b>Team travel</b>				<b>Membership Dues</b>			
Men	4%	4%	4%	Men	0%	0%	0%
Women	4%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	8%	7%	8%	Total	0%	0%	0%

TABLE 5.15 (continued)  
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
 DIVISION I – WITHOUT FOOTBALL  
 PERCENT OF TOTAL EXPENSES  
 Fiscal Year 2010  
 Mean Values

	Public	Private	Total
<b>Sports Camps</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Facilities Maintenance and Rental</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	3%	1%	2%
Total	4%	3%	3%
<b>Indirect Institutional Support</b>			
Men	1%	1%	1%
Women	1%	0%	0%
Administrative and Non-gender	6%	9%	8%
Total	7%	10%	9%
<b>Other</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	3%
Total	6%	4%	5%
<b>Total Operating Expenses</b>			
Men	32%	37%	35%
Women	31%	33%	32%
Administrative and Non-gender	37%	29%	33%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
 There were 47 public and 50 private institutions reporting.

**TABLE 5.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	279,000	773,000
<b>11-20</b>	774,000	1,024,000
<b>21-30</b>	1,025,000	1,275,000
<b>31-40</b>	1,276,000	1,649,000
<b>41-50</b>	1,650,000	1,992,000
<b>51-60</b>	1,993,000	2,474,000
<b>61-70</b>	2,475,000	2,873,000
<b>71-80</b>	2,874,000	3,546,000
<b>81-90</b>	3,547,000	7,074,000
<b>91-100</b>	7,075,000	14,367,000

**TABLE 5.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	111,000	281,000
<b>11-20</b>	282,000	399,000
<b>21-30</b>	400,000	475,000
<b>31-40</b>	476,000	547,000
<b>41-50</b>	548,000	631,000
<b>51-60</b>	632,000	815,000
<b>61-70</b>	816,000	1,026,000
<b>71-80</b>	1,027,000	1,296,000
<b>81-90</b>	1,297,000	4,145,000
<b>91-100</b>	4,146,000	12,649,000

**TABLE 5.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	0	48,000
<b>11-20</b>	49,000	87,000
<b>21-30</b>	88,000	114,000
<b>31-40</b>	115,000	152,000
<b>41-50</b>	153,000	205,000
<b>51-60</b>	206,000	229,000
<b>61-70</b>	230,000	286,000
<b>71-80</b>	287,000	348,000
<b>81-90</b>	349,000	480,000
<b>91-100</b>	481,000	823,000

**TABLE 5.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	0	312,000
<b>11-20</b>	313,000	463,000
<b>21-30</b>	464,000	551,000
<b>31-40</b>	552,000	791,000
<b>41-50</b>	792,000	1,047,000
<b>51-60</b>	1,048,000	1,227,000
<b>61-70</b>	1,228,000	1,537,000
<b>71-80</b>	1,538,000	2,043,000
<b>81-90</b>	2,044,000	2,575,000
<b>91-100</b>	2,576,000	7,371,000

**TABLE 5.20**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	58,000	173,000
<b>11-20</b>	174,000	252,000
<b>21-30</b>	253,000	299,000
<b>31-40</b>	300,000	361,000
<b>41-50</b>	362,000	433,000
<b>51-60</b>	434,000	527,000
<b>61-70</b>	528,000	630,000
<b>71-80</b>	631,000	756,000
<b>81-90</b>	757,000	3,805,000
<b>91-100</b>	3,806,000	12,551,000

**TABLE 5.21**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	0	15,000
<b>11-20</b>	16,000	24,000
<b>21-30</b>	25,000	38,000
<b>31-40</b>	39,000	46,000
<b>41-50</b>	47,000	58,000
<b>51-60</b>	59,000	70,000
<b>61-70</b>	71,000	82,000
<b>71-80</b>	83,000	102,000
<b>81-90</b>	103,000	181,000
<b>91-100</b>	182,000	702,000

**TABLE 5.22**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	3,522,000	6,035,000
<b>11-20</b>	6,036,000	8,034,000
<b>21-30</b>	8,035,000	9,282,000
<b>31-40</b>	9,283,000	10,081,000
<b>41-50</b>	10,082,000	11,561,000
<b>51-60</b>	11,562,000	12,470,000
<b>61-70</b>	12,471,000	13,349,000
<b>71-80</b>	13,350,000	15,133,000
<b>81-90</b>	15,134,000	18,364,000
<b>91-100</b>	18,365,000	32,098,000

**TABLE 5.23**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	1,345,000	2,131,000
<b>11-20</b>	2,132,000	2,684,000
<b>21-30</b>	2,685,000	3,115,000
<b>31-40</b>	3,116,000	3,496,000
<b>41-50</b>	3,497,000	3,782,000
<b>51-60</b>	3,783,000	4,249,000
<b>61-70</b>	4,250,000	4,748,000
<b>71-80</b>	4,749,000	5,325,000
<b>81-90</b>	5,326,000	6,619,000
<b>91-100</b>	6,620,000	12,719,000

**TABLE 5.24**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	1,207,000	2,266,000
<b>11-20</b>	2,267,000	2,711,000
<b>21-30</b>	2,712,000	3,090,000
<b>31-40</b>	3,091,000	3,379,000
<b>41-50</b>	3,380,000	3,595,000
<b>51-60</b>	3,596,000	3,870,000
<b>61-70</b>	3,871,000	4,398,000
<b>71-80</b>	4,399,000	4,899,000
<b>81-90</b>	4,900,000	5,972,000
<b>91-100</b>	5,973,000	11,860,000

**TABLE 5.25**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	565,000	1,403,000
<b>11-20</b>	1,404,000	1,952,000
<b>21-30</b>	1,953,000	2,665,000
<b>31-40</b>	2,666,000	3,023,000
<b>41-50</b>	3,024,000	3,485,000
<b>51-60</b>	3,486,000	3,731,000
<b>61-70</b>	3,732,000	4,512,000
<b>71-80</b>	4,513,000	5,292,000
<b>81-90</b>	5,293,000	6,971,000
<b>91-100</b>	6,972,000	14,067,000

**TABLE 5.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	606,000	842,000
<b>11-20</b>	843,000	1,092,000
<b>21-30</b>	1,093,000	1,196,000
<b>31-40</b>	1,197,000	1,341,000
<b>41-50</b>	1,342,000	1,462,000
<b>51-60</b>	1,463,000	1,681,000
<b>61-70</b>	1,682,000	1,983,000
<b>71-80</b>	1,984,000	2,307,000
<b>81-90</b>	2,308,000	3,266,000
<b>91-100</b>	3,267,000	10,322,000

**TABLE 5.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	466,000	709,000
<b>11-20</b>	710,000	840,000
<b>21-30</b>	841,000	935,000
<b>31-40</b>	936,000	1,011,000
<b>41-50</b>	1,012,000	1,090,000
<b>51-60</b>	1,091,000	1,214,000
<b>61-70</b>	1,215,000	1,311,000
<b>71-80</b>	1,312,000	1,454,000
<b>81-90</b>	1,455,000	1,722,000
<b>91-100</b>	1,723,000	2,548,000



**TABLE 5.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	(25,033,000)	(14,141,000)
<b>11-20</b>	(14,140,000)	(11,380,000)
<b>21-30</b>	(11,379,000)	(10,680,000)
<b>31-40</b>	(10,679,000)	(9,335,000)
<b>41-50</b>	(9,334,000)	(8,598,000)
<b>51-60</b>	(8,597,000)	(7,928,000)
<b>61-70</b>	(7,927,000)	(7,186,000)
<b>71-80</b>	(7,185,000)	(5,919,000)
<b>81-90</b>	(5,918,000)	(4,751,000)
<b>91-100</b>	(4,750,000)	(2,597,000)

**TABLE 5.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	(6,249,000)	(4,580,000)
<b>11-20</b>	(4,579,000)	(4,013,000)
<b>21-30</b>	(4,012,000)	(3,519,000)
<b>31-40</b>	(3,518,000)	(3,220,000)
<b>41-50</b>	(3,219,000)	(2,921,000)
<b>51-60</b>	(2,920,000)	(2,614,000)
<b>61-70</b>	(2,613,000)	(2,309,000)
<b>71-80</b>	(2,308,000)	(1,809,000)
<b>81-90</b>	(1,808,000)	(1,477,000)
<b>91-100</b>	(1,476,000)	(70,000)

**TABLE 5.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	(11,094,000)	(5,669,000)
<b>11-20</b>	(5,668,000)	(4,679,000)
<b>21-30</b>	(4,678,000)	(4,017,000)
<b>31-40</b>	(4,016,000)	(3,679,000)
<b>41-50</b>	(3,678,000)	(3,374,000)
<b>51-60</b>	(3,373,000)	(3,147,000)
<b>61-70</b>	(3,146,000)	(2,834,000)
<b>71-80</b>	(2,833,000)	(2,532,000)
<b>81-90</b>	(2,531,000)	(2,110,000)
<b>91-100</b>	(2,109,000)	(1,168,000)

**TABLE 5.34**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	(2,591,000)	(1,876,000)
<b>11-20</b>	(1,875,000)	(1,574,000)
<b>21-30</b>	(1,573,000)	(1,209,000)
<b>31-40</b>	(1,208,000)	(1,059,000)
<b>41-50</b>	(1,058,000)	(985,000)
<b>51-60</b>	(984,000)	(882,000)
<b>61-70</b>	(881,000)	(775,000)
<b>71-80</b>	(774,000)	(641,000)
<b>81-90</b>	(640,000)	(493,000)
<b>91-100</b>	(492,000)	(101,000)

**TABLE 5.35**  
**WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION I – WITHOUT FOOTBALL**  
**Fiscal Year 2010**

<b>1-10</b>	(2,347,000)	(1,689,000)
<b>11-20</b>	(1,688,000)	(1,415,000)
<b>21-30</b>	(1,414,000)	(1,220,000)
<b>31-40</b>	(1,219,000)	(1,143,000)
<b>41-50</b>	(1,142,000)	(1,028,000)
<b>51-60</b>	(1,027,000)	(945,000)
<b>61-70</b>	(944,000)	(847,000)
<b>71-80</b>	(846,000)	(744,000)
<b>81-90</b>	(743,000)	(655,000)
<b>91-100</b>	(654,000)	(443,000)

# **COMBINED DIVISION I BASKETBALL TABLES**

**(Fiscal Year 2010)**

**TABLE 6.1**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	11,000	220,000
<b>11-20</b>	221,000	289,000
<b>21-30</b>	290,000	362,000
<b>31-40</b>	363,000	433,000
<b>41-50</b>	434,000	544,000
<b>51-60</b>	545,000	743,000
<b>61-70</b>	744,000	1,435,000
<b>71-80</b>	1,436,000	4,876,000
<b>81-90</b>	4,877,000	9,676,000
<b>91-100</b>	9,677,000	25,890,000

**TABLE 6.2**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	398,000	797,000
<b>11-20</b>	798,000	982,000
<b>21-30</b>	983,000	1,191,000
<b>31-40</b>	1,192,000	1,357,000
<b>41-50</b>	1,358,000	1,587,000
<b>51-60</b>	1,588,000	2,023,000
<b>61-70</b>	2,024,000	2,798,000
<b>71-80</b>	2,799,000	4,183,000
<b>81-90</b>	4,184,000	5,907,000
<b>91-100</b>	5,908,000	12,286,000

**TABLE 6.3**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	0	23,000
<b>11-20</b>	24,000	39,000
<b>21-30</b>	40,000	54,000
<b>31-40</b>	55,000	68,000
<b>41-50</b>	69,000	85,000
<b>51-60</b>	86,000	115,000
<b>61-70</b>	116,000	187,000
<b>71-80</b>	188,000	289,000
<b>81-90</b>	290,000	568,000
<b>91-100</b>	569,000	5,290,000

**TABLE 6.4**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	187,000	641,000
<b>11-20</b>	642,000	795,000
<b>21-30</b>	796,000	922,000
<b>31-40</b>	923,000	1,047,000
<b>41-50</b>	1,048,000	1,170,000
<b>51-60</b>	1,171,000	1,321,000
<b>61-70</b>	1,322,000	1,533,000
<b>71-80</b>	1,534,000	2,134,000
<b>81-90</b>	2,135,000	2,737,000
<b>91-100</b>	2,738,000	6,004,000

**TABLE 6.5**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I PRIVATE INSTITUTIONS**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	77,000	154,000
<b>11-20</b>	155,000	247,000
<b>21-30</b>	248,000	298,000
<b>31-40</b>	299,000	385,000
<b>41-50</b>	386,000	450,000
<b>51-60</b>	451,000	630,000
<b>61-70</b>	631,000	901,000
<b>71-80</b>	902,000	3,967,000
<b>81-90</b>	3,968,000	6,490,000
<b>91-100</b>	6,491,000	21,582,000

**TABLE 6.6**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I PRIVATE INSTITUTIONS**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	398,000	882,000
<b>11-20</b>	883,000	1,146,000
<b>21-30</b>	1,147,000	1,350,000
<b>31-40</b>	1,351,000	1,566,000
<b>41-50</b>	1,567,000	1,764,000
<b>51-60</b>	1,765,000	2,302,000
<b>61-70</b>	2,303,000	2,827,000
<b>71-80</b>	2,828,000	4,073,000
<b>81-90</b>	4,074,000	6,091,000
<b>91-100</b>	6,092,000	12,286,000

**TABLE 6.7**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I PRIVATE INSTITUTIONS**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	1,000	17,000
<b>11-20</b>	18,000	30,000
<b>21-30</b>	31,000	44,000
<b>31-40</b>	45,000	58,000
<b>41-50</b>	59,000	71,000
<b>51-60</b>	72,000	84,000
<b>61-70</b>	85,000	128,000
<b>71-80</b>	129,000	189,000
<b>81-90</b>	190,000	323,000
<b>91-100</b>	324,000	1,755,000

**TABLE 6.8**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I PRIVATE INSTITUTIONS**  
**Fiscal Year 2010**

Percentile	More than	Less than
<b>1-10</b>	187,000	727,000
<b>11-20</b>	728,000	942,000
<b>21-30</b>	943,000	1,049,000
<b>31-40</b>	1,050,000	1,175,000
<b>41-50</b>	1,176,000	1,279,000
<b>51-60</b>	1,280,000	1,454,000
<b>61-70</b>	1,455,000	1,620,000
<b>71-80</b>	1,621,000	1,914,000
<b>81-90</b>	1,915,000	2,533,000
<b>91-100</b>	2,534,000	4,942,000

**TABLE 6.9**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I PUBLIC INSTITUTIONS**  
**Fiscal Year 2010**

<b>Percentile</b>	<b>More than</b>	<b>Less than</b>
<b>1-10</b>	11,000	245,000
<b>11-20</b>	246,000	324,000
<b>21-30</b>	325,000	376,000
<b>31-40</b>	377,000	464,000
<b>41-50</b>	465,000	600,000
<b>51-60</b>	601,000	860,000
<b>61-70</b>	861,000	1,855,000
<b>71-80</b>	1,856,000	6,810,000
<b>81-90</b>	6,811,000	10,564,000
<b>91-100</b>	10,565,000	25,890,000

**TABLE 6.11**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**ALL DIVISION I PUBLIC INSTITUTIONS**  
**Fiscal Year 2010**

<b>Percentile</b>	<b>More than</b>	<b>Less than</b>
<b>1-10</b>	0	27,000
<b>11-20</b>	28,000	43,000
<b>21-30</b>	44,000	60,000
<b>31-40</b>	61,000	78,000
<b>41-50</b>	79,000	97,000
<b>51-60</b>	98,000	134,000
<b>61-70</b>	135,000	227,000
<b>71-80</b>	228,000	417,000
<b>81-90</b>	418,000	662,000
<b>91-100</b>	663,000	5,290,000

**TABLE 6.10**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I PUBLIC INSTITUTIONS**  
**Fiscal Year 2010**

<b>Percentile</b>	<b>More than</b>	<b>Less than</b>
<b>1-10</b>	409,000	782,000
<b>11-20</b>	783,000	915,000
<b>21-30</b>	916,000	1,104,000
<b>31-40</b>	1,105,000	1,289,000
<b>41-50</b>	1,290,000	1,460,000
<b>51-60</b>	1,461,000	1,902,000
<b>61-70</b>	1,903,000	2,785,000
<b>71-80</b>	2,786,000	4,209,000
<b>81-90</b>	4,210,000	5,878,000
<b>91-100</b>	5,879,000	11,573,000

**TABLE 6.12**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**ALL DIVISION I PUBLIC INSTITUTIONS**  
**Fiscal Year 2010**

<b>Percentile</b>	<b>More than</b>	<b>Less than</b>
<b>1-10</b>	326,000	617,000
<b>11-20</b>	618,000	762,000
<b>21-30</b>	763,000	850,000
<b>31-40</b>	851,000	970,000
<b>41-50</b>	971,000	1,102,000
<b>51-60</b>	1,103,000	1,255,000
<b>61-70</b>	1,256,000	1,522,000
<b>71-80</b>	1,523,000	2,256,000
<b>81-90</b>	2,257,000	2,922,000
<b>91-100</b>	2,923,000	6,004,000



# 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

### **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

### **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.

### **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

### **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.

### **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.

### **Guarantees**

Revenue received from participation in away games.

### **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.

### **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.

### **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.

<b>Non-gender revenues and expenses:</b>	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.
<b>Sports-Camp Revenues</b>	Amounts received by Athletics for sports-camps and clinics.
<b>Student Fees</b>	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
<b>Ticket Sales</b>	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

<b>Athletic Student Aid</b>	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.)
<b>Coaching Other Compensation and Benefits Paid by a Third Party</b>	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.
<b>Coaching Salaries, Benefits, and Bonuses Paid by the University</b>	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.
<b>Direct Facilities, Maintenance, and Rental</b>	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
<b>Equipment, Uniforms and Supplies</b>	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
<b>Fund Raising, Marketing and Promotion</b>	Costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such other expenditures.

<b>Game Expenses</b>	Game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, and other such expenditures.	<b>Severance Payments</b>	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
<b>Guarantees</b>	Amounts paid to visiting participating institutions.	<b>Spirit Groups</b>	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
<b>Indirect Facilities and Administrative Support</b>	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.	<b>Sports Camp Expenses</b>	All expenses paid by Athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
<b>Medical Expenses and Medical Insurance</b>	Medical expense and medical insurance premiums for student-athletes.	<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party</b>	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.
<b>Memberships and Dues</b>	Includes memberships, conference and association dues.	<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities</b>	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.
<b>Other Operating Expenses</b>	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.	<b>Team Travel</b>	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.
<b>Recruiting</b>	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

<b>Allocated Revenues</b>	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.	<b>Division III</b>	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.
<b>Athletics Aid Equivalencies</b>	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.	<b>Football Bowl Subdivision</b>	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.
<b>Capital Expenditures</b>	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.	<b>Football Championship Subdivision</b>	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's women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.
<b>Division I without Football</b>	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.	<b>Generated Revenues</b>	Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.
<b>Division II</b>	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.		

<b>Inflationary Effect</b>	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.
<b>Median Values</b>	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.
<b>Net Operating Results</b>	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.)
<b>Non-gender Revenues and Expenses</b>	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.
<b>Third Party Payments</b>	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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