

Revenues & EXPENSES

2004 – 2012

NCAA® DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

P.O. Box 6222

Indianapolis, Indiana 46206-6222

317/917-6222

www.ncaa.org

April 2013

Report Compiled By: Daniel L. Fulks, Ph.D., CPA
Accounting Program Director
Transylvania University

NCAA, NCAA seal, NCAA logo and NATIONAL COLLEGIATE ATHLETIC ASSOCIATION are registered marks of the Association and use in any manner is prohibited unless prior approval is obtained from the Association.

©2013 by the National Collegiate Athletic Association

PREFACE AND ACKNOWLEDGMENTS

This report represents the 2013 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 2012.

Both the format and content of the study continue to evolve. The 2013 reporting consists of four separate segments – one for each of the three Division I subdivisions and one for all Division I Men's and Women's Basketball. Separate reports for Divisions II and III will be issued later this year. The feedback we have received from readers of previous editions indicates that the operating environment and financial aspects in each division and subdivision are sufficiently different to warrant separate reports. Starting in 2008 the format for the report is significantly different from that of previous editions, and the reader is encouraged to read the Introduction for explanation of these changes. Most data reported for fiscal years prior to 2004 are not comparable to those of subsequent years.

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

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

I express my sincere appreciation to Jim Isch, Chief Operating Officer, and Todd Petr, Managing Director of Research for the NCAA, for providing me the opportunity to conduct this study and the freedom to carry it out as I saw fit. Their enthusiastic support is not only sincerely appreciated but is vital to the continuation of this project. Very special thanks go to Nicole 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. Her energetic support and assistance, as well as warm collegiality, made completion of this year's report possible and enjoyable.

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

Daniel L. Fulks, Ph.D., CPA
Accounting Program Director
Transylvania University
300 North Broadway
Lexington, Kentucky 40508-1797
dfulks@transy.edu
859/233-8184

Table of Contents

Executive Summary	<u>7</u>	3.14 and 3.15 Revenue and Expense Distribution Percentages	<u>40</u>
Introduction	<u>9</u>	3.14 Revenue Distribution Percentages	<u>40</u>
Background and Changes	<u>9</u>	3.15 Operating Expense Distribution Percentages	<u>41</u>
Objectives	<u>10</u>	3.16 through 3.35 Percentile Distributions.....	<u>43</u>
Methods	<u>11</u>	3.16 Total Generated Revenues	<u>43</u>
Organization of the Report	<u>11</u>	3.17 Men's Generated Revenues	<u>43</u>
Suggestions for the Reader	<u>12</u>	3.18 Women's Generated Revenues	<u>43</u>
Findings and Observations	<u>12</u>	3.19 Nongender Generated Revenues.....	<u>43</u>
Football Bowl Subdivision (FBS).....	<u>12</u>	3.20 Football Generated Revenues	<u>43</u>
Football Championship Subdivision (FCS)	<u>13</u>	3.21 Men's Basketball Generated Revenues.....	<u>44</u>
Division I without Football	<u>14</u>	3.22 Women's Basketball Generated Revenues.....	<u>44</u>
Dashboard Observations	<u>15</u>	3.23 Total Operating Expenses	<u>44</u>
2.1 Highlights	<u>17</u>	3.24 Men's Operating Expenses	<u>44</u>
2.2 Organization and Activity Data.....	<u>18</u>	3.25 Women's Operating Expenses	<u>44</u>
2.3 Net Operating Results.....	<u>19</u>	3.26 Nongender Operating Expenses	<u>45</u>
2.4 Total Revenues – Summary	<u>19</u>	3.27 Football Operating Expenses	<u>45</u>
2.5 Generated Revenues – Summary	<u>20</u>	3.28 Nongender Operating Expenses	<u>45</u>
2.6 Total Expenses – Summary.....	<u>20</u>	3.29 Football Operating Expenses	<u>45</u>
2.7 Dashboard Indicators	<u>21</u>	3.30(a) Total Operating Results (Positive Net Revenue)	<u>46</u>
3.1 through 3.29 – Division I-A	<u>22</u>	3.30(ab) Total Operating Results (Negative Net Revenue).....	<u>46</u>
3.1 through 3.6 Division Summary Tables	<u>23</u>	3.31(a) Men's Program Operating Results (Positive Net Revenue)	<u>46</u>
3.1 Summary of Revenues, Expenses, and Operating Results... <u>23</u>		3.31(b) Men's Program Operating Results (Negative Net Revenue)	<u>46</u>
3.2 Base Cost Index.....	<u>24</u>	3.32 Women's Program Operating Results.....	<u>46</u>
3.3 Percentage Change from Prior Year.....	<u>25</u>	3.33(a) Football Operating Results (Positive Net Revenue).....	<u>47</u>
3.4 Trends in Program Revenues and Expenses.....	<u>26</u>	3.33(b) Football Operating Results (Negative Net Revenue)	<u>47</u>
3.5 Net Generated Revenues by Gender	<u>27</u>	3.34(a) Men's Basketball Operating Results (Positive Net Revenue)	<u>47</u>
3.6 Net Generated Revenues by Program	<u>28</u>	3.34(b) Men's Basketball Operating Results (Negative Net Revenue)	<u>47</u>
3.7 through 3.13 Revenue and Expense Details.....	<u>29</u>	3.35 Women's Basketball Operating Results	<u>47</u>
3.7 Sources of Revenues	<u>29</u>	4.1 through 4.35 – Football Championship Subdivision (I-AA) ... <u>48</u>	
3.8 Sources of Revenues by Expense Quartile	<u>30</u>	4.1 through 4.6 Division Summary Tables	<u>48</u>
3.9 Operating Expenses by Object of Expenditure	<u>31</u>	4.1 Summary of Revenues, Expenses, and Operating Results... <u>49</u>	
3.10 Operating Expenses by Quartile	<u>33</u>	4.2 Base Cost Index.....	<u>50</u>
3.11 Generated Revenues and Expenses by Sport	<u>36</u>		
3.12(a) Salaries and Benefits by Sport (Men's Programs)	<u>37</u>		
3.12(b) Salaries and Benefits by Sport (Women's Programs)	<u>38</u>		
3.13 Total Salaries and Benefits	<u>39</u>		

Table of Contents

4.3	Percentage Change from Prior Year.....	<u>51</u>	4.34(a)	Men's Basketball Operating Results (Positive Net Revenue)	<u>73</u>
4.4	Trends in Program Revenues and Expenses.....	<u>52</u>	4.34(b)	Men's Basketball Operating Results (Negative Net Revenue)	<u>73</u>
4.5	Net Generated Revenues by Gender	<u>53</u>	4.35	Women's Basketball Operating Results	<u>73</u>
4.6	Net Generated Revenues by Program	<u>54</u>	5.1 through 5.35 – Division I without Football (I-AAA)	<u>74</u>	
4.7 through 4.13	Revenue and Expense Details.....	<u>55</u>	5.1 through 5.6	Division Summary Tables	<u>75</u>
4.7	Sources of Revenues	<u>55</u>	5.1	Summary of Revenues, Expenses, and Operating Results... <u>75</u>	
4.8	Sources of Revenues by Expense Quartile	<u>56</u>	5.2	Base Cost Index.....	<u>76</u>
4.9	Operating Expenses by Object of Expenditure	<u>57</u>	5.3	Percentage Change from Prior Year.....	<u>77</u>
4.10	Operating Expenses by Quartile	<u>59</u>	5.4	Trends in Program Revenues and Expenses.....	<u>78</u>
4.11	Generated Revenues and Expenses by Sport	<u>62</u>	5.5	Net Generated Revenues by Gender	<u>79</u>
4.12(a)	Salaries and Benefits by Sport (Men's Programs)	<u>63</u>	5.6	Net Generated Revenues by Program	<u>80</u>
4.12(b)	Salaries and Benefits by Sport (Women's Programs)	<u>64</u>	5.7 through 5.13	Revenue and Expense Details.....	<u>81</u>
4.13	Total Salaries and Benefits	<u>65</u>	5.7	Sources of Revenues	<u>81</u>
4.14 and 4.15	Revenue and Expense Distribution Percentages	<u>66</u>	5.8	Sources of Revenues by Expense Quartile	<u>82</u>
4.14	Revenue Distribution Percentages	<u>66</u>	5.9	Operating Expenses by Object of Expenditure	<u>83</u>
4.15	Operating Expense Distribution Percentages	<u>67</u>	5.10	Operating Expenses by Quartile	<u>85</u>
4.16 through 4.35	Percentile Distributions.....	<u>69</u>	5.11	Generated Revenues and Expenses by Sport	<u>88</u>
4.16	Total Generated Revenues	<u>69</u>	5.12(a)	Salaries and Benefits by Sport (Men's Programs)	<u>89</u>
4.17	Men's Generated Revenues	<u>69</u>	5.12(b)	Salaries and Benefits by Sport (Women's Programs)	<u>90</u>
4.18	Women's Generated Revenues	<u>69</u>	5.13	Total Salaries and Benefits	<u>91</u>
4.19	Nongender Generated Revenues.....	<u>69</u>	5.14 and 5.15	Revenue and Expense Distribution Percentages	<u>92</u>
4.20	Football Generated Revenues	<u>69</u>	5.14	Revenue Distribution Percentages	<u>92</u>
4.21	Men's Basketball Generated Revenues.....	<u>70</u>	5.15	Operating Expense Distribution Percentages	<u>93</u>
4.22	Women's Basketball Generated Revenues.....	<u>70</u>	5.16 through 5.35	Percentile Distributions.....	<u>94</u>
4.23	Total Operating Expenses	<u>70</u>	5.16	Total Generated Revenues	<u>94</u>
4.24	Men's Operating Expenses.....	<u>70</u>	5.17	Men's Generated Revenues	<u>94</u>
4.25	Women's Operating Expenses.....	<u>70</u>	5.18	Women's Generated Revenues	<u>94</u>
4.26	Nongender Operating Expenses	<u>71</u>	5.19	Nongender Generated Revenues.....	<u>94</u>
4.27	Football Operating Expenses	<u>71</u>	5.20	Men's Basketball Generated Revenues.....	<u>94</u>
4.28	Men's Basketball Operating Expenses	<u>71</u>	5.21	Women's Basketball Generated Revenues.....	<u>94</u>
4.29	Women's Operating Expenses.....	<u>71</u>	5.22	Total Operating Expenses	<u>95</u>
4.30	Total Operating Results.....	<u>72</u>	5.23	Men's Operating Expenses.....	<u>95</u>
4.31	Men's Program Operating Results.....	<u>72</u>	5.24	Women's Operating Expenses.....	<u>95</u>
4.32	Women's Program Operating Results.....	<u>72</u>	5.25	Nongender Operating Expenses	<u>95</u>
4.33	Football Operating Results	<u>72</u>			

Table of Contents

5.28	Men's Basketball Operating Expenses	95	6.5	Men's Basketball Generated Revenues – Percentiles (All Division I Private Institutions).....	101
5.29	Women's Basketball Operating Expenses	95	6.6	Men's Basketball Expenses – Percentiles (All Division I Private Institutions)	101
5.30	Total Operating Results.....	96	6.7	Women's Basketball Generated Revenues – Percentiles (All Division I Private Institutions).....	101
5.31	Men's Program Operating Results.....	96	6.8	Women's Basketball Expenses – Percentiles (All Division I Private Institutions)	101
5.32	Women's Program Operating Results.....	96	6.9	Men's Basketball Generated Revenues – Percentiles (All Division I Public Institutions)	102
5.34	Men's Basketball Operating Results	96	6.10	Men's Basketball Expenses – Percentiles (All Division I Public Institutions).....	102
5.35	Women's Basketball Operating Results	97	6.11	Women's Basketball Generated Revenues – Percentiles (All Division I Public Institutions)	102
Combined Division I Basketball Tables		99	6.12	Women's Basketball Expenses – Percentiles (All Division I Public Institutions)	102
6.1 through 6.12 Combined Division I Basketball Tables.....		100	Glossary		103
6.1	Men's Basketball Generated Revenues – Percentiles (All Division I)	100			
6.2	Men's Basketball Expenses – Percentiles (All Division I) ..	100			
6.3	Women's Basketball Generated Revenues – Percentiles (All Division I)	100			
6.4	Women's Basketball Expenses – Percentiles (All Division I).....	100			

EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2012

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2012. 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 2013 edition of this report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of revenue and expense trends over time of athletics programs within each of the respective NCAA Division I subdivisions. A third objective is to provide data relevant to gender issues.

Methodology. The survey was distributed to all NCAA Division I member institutions, 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 website to obtain information on specific institutions.

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

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

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including this 2013 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero. The use of medians is in keeping with generally accepted statistical methodology utilized by researchers and mitigates the effect that extreme responses, either high or low, have on means. Comparisons with median values and 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 nine-year period, with related table numbers shown in parentheses. Readers are referred to the Introduction for a more detailed listing of the findings and to the respective tables for the supporting data.

- Effects of the Economy. With regard to this year’s findings, there has been considerable anticipation concerning the effect the rebound in the U.S. economy after the recent recession might have on intercollegiate athletics. Given the popularity that intercollegiate athletics enjoys, it comes as no surprise that, for most schools and for the NCAA as a whole, the recession does not seem to have been particularly detrimental, and in the most recent year, spending at the FBS level was seen to increase by more than 10 percentage points. Moreover, the financial landscape of college sport will, no doubt, continue to change as the impact of renegotiated conference football television contracts begins to be felt with the 2013 football season and beyond.
- There was an upward movement in median generated revenues for Division I institutions in FBS and FCS from 2011 to 2012 — FBS = 4.6 percent increase; FCS = 9.06 percent increase; DI w/o FB saw median generated revenues drop by 1.7 percent in the past year. (2.1)
- Total expenses for the last year increased at a faster rate than generated revenues for FBS and DI w/o FB institutions. FBS median expenses increased 10.8 percent from the prior year, the increase was 6.8 percent at the FCS level and the increase was 8.8 percent at DI w/o FB institutions. (2.1) Over the past two years, expenses at the FBS level have increased at rates nearly double those of the other two subdivisions.
- A related observation is the portion of total athletics revenues that are allocated by the institutions — 20 percent in the FBS; 71 percent in the FCS; 77 percent in DI w/o FB. This rate remained unchanged in all three subdivisions. (3.14, 4.14, 5.14) This number represents the extent to which the institution is subsidizing athletics.
- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — 9 percent increase in the FBS; 5 percent increase in the FCS; and 7 percent increase in DI w/o FB. (3.3, 4.3, 5.3) The conclusion is that the growth in athletics expenditures is, in the most recent year, greater than that of the total institution.
- The increase gap, which measures the difference in growth rates of athletics spending and overall institutional spending, spiked upward in all three subdivisions this year. In FBS, the median percentage increase in athletics expenses was 4.4 percent higher than the median increase in institutional expenses. The gap was 3.0 percent at the FCS level and 3.1 percent among the Division I institutions without football programs. (2.7)
- Similar to last year, a total of 23 athletics programs in the FBS reported positive net revenues for the 2012 fiscal year. The net gap between the “profitable” programs and the remainder was slightly less than was observed in 2011. (3.5)
- As in the past, three revenue sources accounted for between 60 and 75 percent of generated revenues. These were ticket sales, contributions and NCAA/Conference distributions. It is interesting to note that guarantees make up over 11 percent of generated revenues at the FCS level. (3.14, 4.14, 5.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, accounted for approximately 50 percent of total expenses. (3.15, 4.15, 5.15)
- In all subdivisions, the number of participating student-athletes remains fairly constant, while the expense per student-athlete continues to increase, as a result of rising expenses. (2.1)
- In the FBS and Division I w/o FB subdivisions, total athletic expenditures as a percentage of total institutional expenditures increased by between 0.1 and 0.3 percentage points. (2.7) It should be noted that this percentage does not include revenues generated by athletics. When generated revenues are netted against expenses, the median percentage of athletics expenditures of total institutional expenditures remains less than three percent in the FBS.

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2012

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 2013 edition continues that effort.

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

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

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

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

Net Results. New terminology for the net operating results of the athletics department was also introduced in the 2008 report. “Net generated revenue” results when total generated revenues exceed university paid (or guaranteed) expenses. A “negative net 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 2013 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2012 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. The data were collected via a survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are close to 100 percent usable response rates.

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

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

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

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

OBJECTIVES

The first objective of the 2013 edition of Revenues and Expenses of Intercollegiate Athletics Programs Report is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2004. Current data are presented concerning sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

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

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

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subdivision. Additional information in this area may be obtained from the NCAA Gender Equity Report.

METHODS

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

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

As noted, response rates for all three subdivisions were 100 percent. Thus, readers are able to compare financial results for one member institution with the median and mean results for those members in the same subdivision. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institutions' financial trends in recent years compare with the 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.

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

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

ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail by subdivision, with men's and women's basketball information also provided for the entire division. The reported numbers consist almost entirely of medians and frequency distributions of means for the respective subdivisions. Partial financial data for the fiscal years 2004 through 2011 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are seven sections of the report:

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

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

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

Section VI – Division I Combined Basketball. This section presents a summary of basketball operations for all 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 versus public institutions varies by subdivision.
3. Revenues and expenses which are not specifically related to men's or women's programs have been classified as non-gender or, in some cases, administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female student-athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecisions are remedied, such items will be reported separately.
4. Readers are encouraged to utilize the percentile distributions provided for each subdivision. These data can be particularly helpful in observing the financial position of the reader's institution relative to all others. The data also reflect the extent of the gap between the financially successful programs and those that are not.

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

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2012 fiscal year, with comparisons to the 2004 through 2011 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. The related table numbers are indicated in parentheses.

FOOTBALL BOWL SUBDIVISION (FBS)

- Median generated revenues increased by 4.6 percent, about half of the 9.7 percent increase from 2010 to 2011. Median generated revenues have increased by 77.5 percent since the 2004 fiscal year. (2.1)
- Median total expenses increased by 10.8 percent, as compared to 8.8 percent from 2010 to 2011. Over the past two years, generated revenues grew by 14.8 percent and total expenses by 20.5 percent. Median total expenses have increased by over 94.1 percent since the 2004 fiscal year.
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$10,282,000 in 2011 to \$12,272,000 in 2012. This represents a 19 percent increase from 2011 (2.3)
- Median negative net generated revenue for the 97 schools reporting losses increased by almost 21 percent from 2011. (3.5)
- The largest generated revenue of \$163,295,000, when compared to the median generated revenue of \$40,581,000 in 2012, 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 was \$138,270,000, while the median was \$56,265,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated revenues for men's programs increased by 5.4 percent from 2011, including a 1.7 percent inflationary effect. Thus, the real increase in men's generated revenues was 3.7 percent. Generated revenues for women's programs increased by 19.6 percent, which included a 1.8 percent inflationary effect, yielding a 17.8 percent real increase. (3.3)
- A total of 23 FBS athletics programs reported positive net generated revenues in both 2011 and 2012. It should be noted, however, that the 23 profitable programs are not the same for the two reporting years.. (3.5)
- The median net generated revenues for those surplus programs was \$8,976,000 in 2011 and \$5,419,000 in 2012, while the median net deficit for the remaining programs was \$12,140,000 in 2011 and \$14,645,000 in 2012. The gap between the financially successful programs and others dropped to \$20,000,000 in 2012 from \$21,000,000 in 2011. (3.5)
- Between 50 and 60 percent of football and men's basketball programs have reported net generated revenues (surpluses) for each of the nine years reported. This percentage has been relatively stable as has the dollar amount. (3.6)
- Ticket sales and contributions from alumni and others continue to be the highest categories for generated revenues. The former accounted for approximately 27 percent of generated revenues and 22 percent of total revenue, while the latter accounted for approximately 26 percent of generated and 21 percent of total. NCAA and conference distributions are accounting for an increasing proportion of generated (22 percent) and total (18 percent) revenue. This trend is likely to continue as conference television contracts become more lucrative in the future. Together, these three line items accounted for over three-quarters of generated revenues. (3.14)
- Similarly, three line items made up almost two-thirds of total expenses for the subdivision. Salaries and benefits at about 34 percent and grants-in-aid at 15 percent were the dominant expense lines. The

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

- The highest coaches' salaries were incurred in football, men's basketball, women's basketball and men's ice hockey respectively. (3.12a and b)
- Median expense per student-athlete continues to rise. (2.2) The average number of participating student-athletes remained essentially unchanged, while total expenses increased.

FOOTBALL CHAMPIONSHIP SUBDIVISION (FCS)

- Median generated revenues increased from 2011 by 9.0 percent, as compared with a 4.6 percent increase from 2010 to 2011. (2.1)
- Median total expenses increased, by 6.8 percent from 2011, as compared to a 1.0 percent increase from 2010 to 2011. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues moved from \$5,907,000 in 2004 to \$9,581,000 in 2011, and to \$10,219,000 in 2012. Thus, the median losses for the subdivision's schools continue to grow, increasing by 6.7 percent since 2011. (2.3)
- The largest generated revenue for fiscal 2012 of \$19,343,000 compared with median generated revenue of \$3,750,000 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 was \$44,941,000, while the median was \$14,115,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$56,265,000) and the FCS (\$14,115,000) total expenses. Also see Table 4.10 for quartile data.

- Generated revenues for men's programs increased by 8.3 percent from 2011, while generated revenues for women's programs increased by 12.2 percent. (4.3)
- Table 4.3 reflects the portions of increases in revenues and expenses that were the result of inflation. After adjusting for the nearly 1.7 percent inflationary increase in total expenses, the real change was 6.6 percent increase. (4.3)
- As in previous years, no FCS athletics programs reported net generated revenues in 2011. The median negative net generated revenue (expenses in excess of generated revenues) in 2011 was \$9,581,000 and \$10,219,000 in 2012. The net losses have increased fairly steadily over the nine - year period. (4.5)
- Only 3 percent of football and men's basketball programs, and 1 percent of women's basketball programs reported net generated revenues (surpluses) for 2012, which was consistent with recent years. These net generated revenues were minimal, however the median losses for the remaining programs in 2012 are \$1,961,000 for football, \$759,000 for men's basketball, and \$891,000 for women's basketball. (4.6)
- Ticket sales (16 percent), contributions from alumni and others (28 percent), and NCAA and conference distributions (15 percent) continue to carry the load as a percentage of generated revenues. Guarantees and options now account for 11 percent of generated revenues at the median FCS institution. (4.14)
- Similarly, two line items made up over 50 percent of total expenses for the subdivision. Salaries and benefits at 31 percent and grants-in-aid at 26 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter is apparently market driven. Thus, efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. No other expense line item is significant across the subdivision. (4.15)
- The highest salaries were incurred in football, ice hockey and basketball, respectively, on the men's side, and basketball and ice hockey programs on the women's side. (4.12a and b)

- Allocated revenues (those provided by the institution or state government) as a percentage of total revenues have remained steady at 71 percent since 2006. (4.14)

DIVISION I WITHOUT FOOTBALL (DI w/o Football)

- Median generated revenues dropped by 1.7 percent from 2011, after seeing a 12.6 percent increase from 2010 to 2011. (2.1)
- Median total expenses increased by 8.8 percent from 2011, compared with the 3.2 percent increase from 2010 to 2011. Thus, the growth rate of expenses in this subdivision has increased while generated revenues have decreased this past year. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues, at \$9,809,000, reflects a 5.1 percent increase from 2011. (2.3) Thus, losses in this subdivision continue to grow at a rate greater than inflation.
- As in the other two subdivisions, the largest generated revenue of \$15,564,000 and median generated revenue of \$2,206,000 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 was \$33,811,000, while the median was \$12,983,000, indicative of the varying budget sizes. (2.6) This table also reflected the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data.
- Generated revenues increased by 7.6 percent from 2011 for men's programs, while women's programs saw a 0.9 percent increase. Revenues not allocated to a specific gender remained essentially the same since 2011. (5.1)
- Table 5.3 reflects the portions of increases in revenues and expenses that were the result of inflation and the portions that reflect the "real" changes. For example, after adjusting for the 1.7 percent inflationary increase, there was actually a 7.1 percent increase in total expenses for the subdivision. (5.3)
- No athletics program in this subdivision has reported net generated revenues since 2004, when one reported small net generated revenues

for 2004. The median negative net generated revenue (expenses in excess of generated revenues) in 2012 was \$9,809,000. The net losses have increased steadily over the nine-year period, from \$5,367,000 in 2004. (5.5)

- Between 5 and 10 percent of men's basketball programs reported net generated revenues (surpluses) for each of the nine years, moving from \$704,000 in 2004 to almost \$424,000 in 2012. Women's basketball losses have grown from \$686,000 in 2004 to \$1,131,000 in 2012. (5.6)
- As in the FCS, ticket sales (20 percent), NCAA/conference distributions (19 percent) and contributions from alumni and others (28 percent) account for the preponderance of generated revenues. Generated revenues account for only 23 percent of total revenues in the subdivision. (5.14)
- The two line items of grants-in-aid and salaries made up 62 percent of total expenses for the subdivision. Salaries and benefits comprise 32 percent and grants-in-aid 29 percent. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)

DASHBOARD OBSERVATIONS

As was true with the 2011 data, there are some significant trends of interest among the dashboards indicators (2.7):

- In the FBS, total athletics expenditures as a percentage of the total institutional budget have climbed to 5.5 percent from 4.6 percent in 2004. This indicates that athletics expenses have increased at a slightly higher rate than those of the overall institution. FCS showed a slight increase from 5 percent in 2004 to 6.0 percent in 2012, while Division I schools without football have fluctuated between 4.5 and 5.9 percent. It should also be noted that for these purposes, athletics generated revenues have not been netted against expenditures. When these generated revenues are included, the percentages fall significantly, e.g., to less than three percent for FBS schools.

- In all three subdivisions, athletics aid and compensation are the two largest expense items. In the FBS, athletics aid as a percentage of total operating expenses has remained steady between 16.1 and 17.1 percent. FCS and DI without football schools have stayed steady at or slightly below 30 percent for grants-in-aid. Total compensation as a percentage of total operating expenses has increased slightly over time at FBS institutions and decreased slightly in the other two subdivisions.
- Generated revenues as a percentage of athletics expenses, a measure of self-sufficiency, continue to hover around 25 to 27 percent for the FCS and has dropped to 17.1 percent for DI without football. The FBS schools dropped to 71.9 percent.
- The FBS continues to rely heavily on football revenues (44.3 percent), as does, to a lesser extent, the FCS at 24.0 percent.
- Perhaps most importantly, the "increase gap", which measures the difference between increase rates of athletics expenditures and total institutional expenditures, picked up a few percentage points for all three subdivisions. This statistic bears watching over the next few years.
- One final note is the continued increase in athletics expense per student-athlete for FBS schools, as expenditures increase more rapidly than the number of student-athletes. Although the other two subdivisions experienced increases, they were more substantial for FBS schools.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
Division I
Fiscal Years 2004 through 2012

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

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2012

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Participating Athletes by Program (Average)				Annual cost of full grant (Average)			
Men's Program – 2012				Public Schools			
– 2011	333	284	177	2012 – In-state	26,000	20,000	23,000
– 2010	333	288	176	2012 – Out-of-state	39,000	31,000	35,000
– 2009	331	288	171	2011 – In-state	25,000	20,000	22,000
– 2008	333	291	167	2011 – Out-of-state	38,000	30,000	33,000
– 2007	331	290	161	2010 – In-state	24,000	19,000	21,000
– 2006	325	284	162	2010 – Out-of-state	36,000	29,000	31,000
– 2005	328	286	159	2009 – In-state	20,000	18,000	19,000
– 2004	322	283	153	2009 – Out-of-state	31,000	27,000	29,000
Women's Program – 2012	284	225	184	2008 – In-state	18,000	17,000	18,000
– 2011	283	221	179	2008 – Out-of-state	29,000	26,000	28,000
– 2010	278	221	177	2007 – In-state	18,000	16,000	17,000
– 2009	272	216	176	2007 – Out-of-state	28,000	24,000	26,000
– 2008	270	221	170	2006 – In-state	17,000	15,000	16,000
– 2007	267	217	167	2006 – Out-of-state	26,000	23,000	26,000
– 2006	263	210	165	2005 – In-state	16,000	14,000	16,000
– 2005	261	212	164	2005 – Out-of-state	25,000	22,000	25,000
– 2004	255	210	157	2004 – In-state	15,000	13,000	14,000
Median Expenses per Athlete				2004 – Out-of-state	24,000	20,000	23,000
Men's Program – 2012				Private Schools			
– 2011	67,000	20,000	23,000	2012 – In-state	52,000	48,000	49,000
– 2010	61,000	19,000	21,000	2011 – In-state	50,000	46,000	46,000
– 2009	64,000	18,000	22,000	2010 – In-state	48,000	44,000	44,000
– 2008	57,000	17,000	21,000	2009 – In-state	46,000	43,000	42,000
– 2007	50,000	15,000	20,000	2008 – In-state	44,000	41,000	40,000
– 2006	47,000	15,000	19,000	2007 – In-state	41,000	39,000	38,000
– 2005	41,000	13,000	18,000	2006 – In-state	39,000	36,000	36,000
– 2004	41,000	12,000	17,000	2005 – In-state	37,000	34,000	34,000
Women's Program – 2012	32,000	18,000	23,000	2004 – In-state	35,000	32,000	32,000
– 2011	30,000	17,000	21,000				
– 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				

Note: Participating Athletes totals represent non– duplicated count.

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2012

	2004	2008	2009	2010	2011	2012
Football Bowl Subdivision						
Total Generated Revenues	22,864,000	30,494,000	32,264,000	35,336,000	38,781,000	40,581,000
Total Expenses	28,991,000	41,363,000	45,887,000	46,688,000	50,774,000	56,265,000
Median Net Generated Revenue	(5,902,000)	(8,089,000)	(10,164,000)	(9,446,000)	(10,282,000)	(12,272,000)
Football Championship Subdivision						
Total Generated Revenues	2,047,000	2,978,000	2,886,000	3,289,000	3,439,000	3,750,000
Total Expenses	7,810,000	12,115,000	12,019,000	13,091,000	13,218,000	14,115,000
Median Net Generated Revenue	(5,907,000)	(7,937,000)	(8,643,000)	(9,189,000)	(9,581,000)	(10,219,000)
Division I without Football						
Total Generated Revenues	1,469,000	2,125,000	2,099,000	1,993,000	2,244,000	2,206,000
Total Expenses	7,147,000	10,347,000	10,502,000	11,562,000	11,930,000	12,983,000
Median Net Generated Revenue	(5,266,000)	(8,031,000)	(8,340,000)	(8,597,000)	(9,330,000)	(9,809,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2012

	2004	2008	2009	2010	2011	2012
Football Bowl Subdivision						
Largest Reported	103,871,000	123,770,000	138,459,000	143,555,000	150,296,000	163,295,000
Median	28,214,000	41,088,000	45,698,000	48,298,000	52,715,000	55,976,000
Football Championship Subdivision						
Largest Reported	31,671,000	38,701,000	42,565,000	40,186,000	38,966,000	44,600,000
Median	7,770,000	12,080,000	12,111,000	13,189,000	13,425,000	13,761,000
Division I without Football						
Largest Reported	21,237,000	29,243,000	30,102,000	32,098,000	32,228,000	33,811,000
Median	7,281,000	10,082,000	10,382,000	11,077,000	11,831,000	12,756,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2012

	2004	2008	2009	2010	2011	2012
Football Bowl Subdivision						
Largest Reported	103,862,000	118,456,000	138,459,000	143,555,000	150,296,000	163,295,000
Median	22,864,000	30,494,000	32,264,000	35,336,000	38,781,000	40,581,000
Football Championship Subdivision						
Largest Reported	15,431,000	17,514,000	18,736,000	18,756,000	17,661,000	19,343,000
Median	2,047,000	2,978,000	2,886,000	3,289,000	3,439,000	3,750,000
Division I without Football						
Largest Reported	15,413,000	13,693,000	16,809,000	14,367,000	17,349,000	15,564,000
Median	1,469,000	2,125,000	2,099,000	1,993,000	2,244,000	2,206,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2012

	2004	2008	2009	2010	2011	2012
Football Bowl Subdivision						
Largest Reported	90,088,000	123,370,000	127,651,000	130,437,000	133,687,000	138,270,000
Median	28,991,000	41,363,000	45,887,000	46,688,000	50,774,000	56,265,000
Football Championship Subdivision						
Largest Reported	28,197,000	40,251,000	42,691,000	39,236,000	39,549,000	44,941,000
Median	7,810,000	12,115,000	12,019,000	13,091,000	13,218,000	14,115,000
Division I without Football						
Largest Reported	21,237,000	29,243,000	30,102,000	32,098,000	32,228,000	33,811,000
Median	7,147,000	10,347,000	10,502,000	11,562,000	11,930,000	12,983,000

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Years 2004, 2008, 2010 and 2012

	FBS				FCS				Div. I w/o Football			
	2004	2008	2010	2012	2004	2008	2010	2012	2004	2008	2010	2012
Sponsored sport count	19	19	19	19	18	18	18	18	16	16	17	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.3%	5.0%	5.5%	5.2%	5.9%	5.7%	6.0%	4.5%	5.5%	5.0%	5.9%
Generated Revenues as percentage of Total Revenues	79.0%	76.6%	74.1%	72.5%	26.9%	26.7%	27.0%	27.0%	20.5%	21.1%	20.1%	18.3%
Allocated Revenues as percentage of Total Revenues	21.3%	23.4%	25.9%	27.5%	73.8%	73.3%	73.0%	73.0%	79.5%	78.9%	79.9%	81.7%
Generated Revenues as percentage of total athletic expenditures (self- sufficiency)	76.9%	76.0%	74.9%	71.9%	24.9%	26.1%	27.5%	27.0%	20.3%	20.7%	20.0%	17.1%
Reliance on football generated revenues	43.0%	44.6%	45.2%	44.3%	21.4%	21.5%	24.2%	24.0%	9.7%	1.4%	-	2.4%
Reliance on women's and men's basketball revenues	15.4%	13.0%	13.2%	13.4%	18.8%	16.8%	16.0%	16.0%	29.6%	27.8%	28.2%	29.5%
Increase Gap: Athlete vs. Organization Expense	.	0.2%	-0.3%	4.4%	.	0.1%	1.2%	3.0%	.	0.7%	1.1%	3.1%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	17.1%	16.2%	28.6%	27.8%	29.0%	30.0%	30.2%	28.3%	29.6%	28.7%
Total compensation as percentage of total operating expenses	33.8%	33.3%	34.6%	34.7%	34.6%	32.5%	32.5%	32.0%	34.0%	31.7%	32.7%	31.4%
Coaches' compensation as a percentage of total operating expenses	17.2%	17.5%	18.7%	18.4%	19.8%	18.9%	18.4%	18.0%	19.0%	17.7%	18.0%	17.4%
Administrative compensation as a percentage of total operating expenses	15.5%	15.5%	15.3%	15.5%	13.5%	13.2%	13.3%	13.0%	15.0%	12.9%	13.9%	13.7%
Severance pay as a percentage of total operating expenses	0.0%	0.4%	0.1%	0.3%	0.0%	0.5%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.6%	19.2%	19.9%	17.2%	17.8%	16.0%	17.0%	16.6%	17.8%	16.8%	16.7%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	15.4%	14.8%	6.4%	12.0%	11.7%	13.0%	5.4%	9.3%	9.6%	11.1%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.3%	12.2%	11.6%	9.4%	9.1%	7.8%	8.0%	10.1%	10.0%	7.9%	7.9%
Athletic expense per student athlete	63,000	85,000	90,000	105,000	20,000	32,000	33,000	36,000	26,000	39,000	39,000	43,000

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FBS
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2012									
	Men's	26,957,000	131,383,000	29,459,000	131,383,000	25,304,000	54,444,000	(2,000)	2,377,000
	Women's	1,124,000	10,967,000	3,343,000	16,361,000	9,172,000	37,242,000	(7,325,000)	(5,416,000)
	Coed	9,432,000	55,413,000	17,433,000	55,413,000	17,112,000	78,993,000	(5,938,000)	0
	Total	40,581,000	163,295,000	55,976,000	163,295,000	56,265,000	138,270,000	(12,272,000)	458,000
2011									
	Men's	25,575,000	119,567,000	28,498,000	119,567,000	22,358,000	58,260,000	1,425,000	4,287,000
	Women's	940,000	10,253,000	3,165,000	12,179,000	8,543,000	23,743,000	(6,937,000)	(5,066,000)
	Coed	8,278,000	49,054,000	17,003,000	51,474,000	16,203,000	73,644,000	(5,332,000)	47,000
	Total	38,781,000	150,296,000	52,715,000	150,296,000	50,774,000	133,687,000	(10,282,000)	966,000
2010									
	Men's	22,927,000	116,690,000	25,909,000	116,690,000	20,416,000	73,995,000	1,101,000	2,675,000
	Women's	876,000	9,846,000	2,792,000	11,890,000	8,006,000	22,407,000	(6,353,000)	(4,768,000)
	Coed	7,280,000	90,603,000	16,094,150	91,744,000	15,229,000	73,306,000	(5,025,000)	282,000
	Total	35,336,000	143,555,000	48,298,000	143,555,000	46,688,000	130,437,000	(9,446,000)	413,000
2009									
	Men's	22,557,000	107,911,000	22,996,000	107,911,000	21,133,000	62,361,000	713,000	2,789,000
	Women's	836,000	9,043,000	2,345,000	11,904,000	7,781,000	23,662,000	(6,400,000)	(4,822,000)
	Coed	7,227,000	37,805,000	14,694,000	48,671,000	15,104,000	72,852,000	(5,138,000)	63,000
	Total	32,264,000	138,459,000	45,698,000	138,459,000	45,887,000	127,651,000	(10,164,000)	1,000
2008									
	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
	Total	30,494,000	118,456,000	41,088,000	123,770,000	41,363,000	123,370,000	(8,089,000)	356,000
2004									
	Men's	13,974,000	81,346,000	14,929,000	81,351,000	13,153,000	53,674,000	(42,000)	1,279,000
	Women's	516,000	22,516,000	1,591,000	22,520,000	5,299,000	31,188,000	(4,323,000)	(3,326,000)
	Coed	4,145,000	35,327,000	9,239,000	38,743,000	8,941,000	43,683,000	(3,251,000)	518,000
	Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	88,000

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

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS
Median Values
Fiscal Years 2004 through 2012

		Generated Revenues	Total Revenues	Total Expenses
2012 (1.265)				
	Men's	21,310,000	23,288,000	20,003,000
	Women's	889,000	2,642,000	7,251,000
	Coed	7,456,000	13,781,000	13,527,000
	Total	32,080,000	44,250,000	44,478,000
2011 (1.245)				
	Men's	20,542,000	22,890,000	17,958,000
	Women's	755,000	2,542,000	6,862,000
	Coed	6,649,000	13,657,000	13,015,000
	Total	31,149,000	42,342,000	40,782,000
2010 (1.216)				
	Men's	18,854,000	21,307,000	16,789,000
	Women's	720,000	2,296,000	6,584,000
	Coed	5,987,000	13,235,000	12,524,000
	Total	29,059,000	39,719,000	38,395,000
2009 (1.205)				
	Men's	18,720,000	19,084,000	17,538,000
	Women's	694,000	1,946,000	6,457,000
	Coed	5,998,000	12,194,000	12,534,000
	Total	26,775,000	37,924,000	38,080,000
2008 (1.179)				
	Men's	18,852,000	19,248,000	16,174,000
	Women's	727,000	1,846,000	6,177,000
	Coed	5,966,000	12,933,000	12,071,000
	Total	25,864,000	34,850,000	35,083,000
2004 (1.000)				
	Men's	13,974,000	14,929,000	13,153,000
	Women's	516,000	1,591,000	5,299,000
	Coed	4,145,000	9,239,000	8,941,000
	Total	22,864,000	28,214,000	28,991,000

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

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2012										
	Men's	3.74%	1.67%	5.40%	1.63%	3.37%	11.39%	13.18%	1.79%	13.18%
	Women's	17.75%	1.83%	19.58%	1.68%	5.61%	5.67%	7.36%	1.69%	7.36%
	Coed	12.14%	1.80%	13.94%	1.62%	2.53%	3.93%	5.61%	1.68%	5.61%
	Total	2.99%	1.65%	4.64%	1.68%	6.19%	9.06%	10.81%	1.75%	10.81%
2011										
	Men's	8.95%	2.60%	11.55%	7.43%	2.56%	9.99%	6.96%	2.55%	9.51%
	Women's	4.86%	2.44%	7.31%	10.71%	2.65%	13.36%	4.22%	2.49%	6.71%
	Coed	11.06%	2.65%	13.71%	3.19%	2.46%	5.65%	3.92%	2.48%	6.40%
	Total	7.19%	2.56%	9.75%	6.60%	2.54%	9.15%	6.22%	2.53%	8.75%
2010										
	Men's	0.72%	0.92%	1.64%	11.65%	1.02%	12.67%	-4.27%	0.88%	-3.39%
	Women's	3.75%	1.04%	4.78%	17.99%	1.08%	19.06%	1.97%	0.92%	2.89%
	Coed	-0.18%	0.92%	0.73%	8.54%	0.99%	9.53%	-0.08%	0.91%	0.83%
	Total	8.53%	0.99%	9.52%	4.73%	0.96%	5.69%	0.83%	0.92%	1.75%
2009										
	Men's	-0.70%	2.19%	1.48%	-0.85%	2.19%	1.34%	8.43%	2.39%	10.82%
	Women's	-4.54%	2.09%	-2.45%	5.42%	2.30%	7.72%	4.53%	2.31%	6.84%
	Coed	0.54%	2.21%	2.74%	-5.71%	2.08%	-3.63%	3.84%	2.29%	6.13%
	Total	3.52%	2.28%	5.80%	8.82%	2.40%	11.22%	8.54%	2.39%	10.94%
2008										
	Men's	11.69%	5.57%	17.26%	3.19%	5.15%	8.34%	9.00%	5.44%	14.43%
	Women's	14.68%	5.72%	20.40%	33.86%	6.67%	40.53%	3.13%	5.14%	8.28%
	Coed	-4.59%	4.76%	0.17%	-2.40%	4.87%	2.47%	5.63%	5.27%	10.90%
	Total	11.45%	5.56%	17.01%	4.18%	5.20%	9.38%	0.53%	5.01%	5.54%

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

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FBS
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2012							
	Football	18,582,000	103,814,000	19,593,000	103,814,000	14,820,000	37,774,000
	Men's Basketball	5,813,000	42,435,000	6,067,000	42,435,000	5,007,000	15,901,000
	Women's Basketball	275,000	4,703,000	690,000	5,492,000	2,522,000	6,587,000
2011							
	Football	16,859,000	95,750,000	17,909,000	95,750,000	13,052,000	39,218,000
	Men's Basketball	4,948,000	40,888,000	5,577,000	40,888,000	4,366,000	13,820,000
	Women's Basketball	275,000	5,025,000	688,000	5,106,000	2,304,000	6,126,000
2010							
	Football	16,210,000	93,943,000	17,200,000	93,943,000	12,367,000	37,979,000
	Men's Basketball	4,776,000	25,890,000	4,923,000	25,890,000	4,003,000	12,286,000
	Women's Basketball	277,000	5,290,000	579,000	5,290,000	2,168,000	6,004,000
2009							
	Football	14,144,000	87,584,000	15,306,000	87,584,000	11,919,000	40,829,000
	Men's Basketball	4,969,000	25,495,000	5,019,000	25,495,000	3,958,000	13,874,000
	Women's Basketball	278,000	4,975,000	589,000	4,975,000	2,040,000	5,625,000
2008							
	Football	14,189,000	71,471,000	14,841,000	72,952,000	10,592,000	27,639,000
	Men's Basketball	4,718,000	23,520,000	4,758,000	23,520,000	3,696,000	15,048,000
	Women's Basketball	216,000	5,271,000	490,000	5,271,000	1,999,000	5,168,000
2004							
	Football	8,289,000	46,242,000	9,209,000	47,556,000	7,493,000	16,402,000
	Men's Basketball	3,212,000	16,466,000	3,212,000	16,466,000	2,480,000	6,170,000
	Women's Basketball	158,000	4,937,000	386,000	4,937,000	1,379,000	5,175,000

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

TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FBS
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Men's Program	60	50%	14,661,000	60	50%	(5,670,000)
	Women's Program	0	0%	NA	120	100%	(7,325,000)
	Total	23	19%	5,419,000	97	81%	(14,645,000)
2011							
	Men's Program	63	53%	11,743,000	57	48%	(5,233,000)
	Women's Program	0	0%	NA	120	100%	(6,937,000)
	Total	23	19%	8,976,000	96	81%	(12,140,000)
2010							
	Men's Program	63	53%	14,359,000	57	48%	(5,176,000)
	Women's Program	0	0%	NA	120	100%	(6,353,000)
	Total	22	18%	7,367,000	98	82%	(11,597,000)
2009							
	Men's Program	61	51%	13,291,000	59	49%	(4,799,000)
	Women's Program	0	0.00%	NA	120	100%	(6,400,000)
	Total	14	12%	4,360,000	106	88%	(11,267,000)
2008							
	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)
2004							
	Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
	Women's Program	0	0%	NA	116	100%	(4,323,000)
	Total	18	16%	4,237,000	98	84%	(7,093,000)
	Nine Year Average Total Program	21	18%	5,071,000	98	82%	(10,126,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Football	67	56%	11,506,000	53	44%	(3,352,000)
	Men's Basketball	64	53%	3,068,000	56	47%	(1,154,000)
	Women's Basketball	1	0%	1,309,000	119	99%	(1,912,000)
2011							
	Football	68	57%	10,264,000	52	43%	(2,824,000)
	Men's Basketball	66	55%	3,365,000	54	45%	(1,000,000)
	Women's Basketball	0	0%	NA	120	100%	(1,806,000)
2010							
	Football	69	58%	9,123,000	51	43%	(2,868,000)
	Men's Basketball	67	56%	3,677,000	53	44%	(975,000)
	Women's Basketball	1	1%	608,000	119	99%	(1,626,000)
2009							
	Football	68	57%	8,805,000	52	43%	(2,697,000)
	Men's Basketball	67	56%	2,917,000	53	44%	(873,000)
	Women's Basketball	0	NA	0	120	100%	(1,557,000)
2008							
	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)
2004							
	Football	64	55%	7,512,000	52	45%	(1,846,000)
	Men's Basketball	67	58%	2,151,000	49	42%	(550,000)
	Women's Basketball	3	3%	1,217,000	113	97%	(1,043,000)

TABLE 3.7
SOURCES OF REVENUES
DIVISION I – FBS
Fiscal Year 2012
Median Values

	Public	Private	Total
Total Ticket Sales	9,541,000	8,545,000	9,064,000
NCAA and conference distributions	5,821,000	10,433,000	7,306,000
Guarantees and options	941,000	816,000	931,000
Cash contributions from alumni and others	8,362,000	8,302,000	8,332,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	1,020,000	751,000	998,000
Broadcast Rights	18,000	10,000	16,000
Royalties/Advertising/Sponsorship	2,992,000	2,127,000	2,913,000
Sports camps	89,000	32,000	72,000
Endowment/Investment Income	190,000	1,535,000	245,000
Miscellaneous	871,000	446,000	697,000
Total Generated Revenues	36,043,000	43,633,000	40,581,000
Allocated Revenues:	0	0	0
Direct Institutional Support	2,466,000	13,829,000	3,662,000
Indirect Institutional Support	25,000	2,460,000	33,000
Student Fees	2,425,000	-	1,787,000
Direct government support	0	-	0
Total Allocated Revenues	9,518,000	18,347,000	11,002,000
Total All Revenues	51,859,000	60,809,000	55,976,000

TABLE 3.8
SOURCES OF REVENUES
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	25,119,000	12,888,000	6,219,000	1,427,000
NCAA and conference distributions	21,182,000	15,909,000	3,728,000	1,424,000
Guarantees and options	686,000	509,000	986,000	1,276,000
Cash contributions from alumni and others	25,751,000	11,664,000	5,218,000	2,028,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	2,293,000	1,671,000	693,000	152,000
Broadcast Rights	2,244,000	19,000	-	-
Royalties/Advertising/Sponsorship	7,401,000	4,501,000	2,429,000	692,000
Sports camps	202,000	43,000	-	140,000
Endowment/Investment Income	829,000	962,000	190,000	59,000
Miscellaneous	2,432,000	895,000	508,000	301,000
Total Generated Revenues	94,473,000	52,615,000	22,710,000	8,173,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	-	4,975,000	6,848,000	5,073,000
Indirect Institutional Support	-	-	905,000	880,000
Student Fees	-	1,994,000	1,635,000	4,965,000
Direct government support	-	-	-	-
Total Allocated Revenues	3,725,000	9,318,000	16,213,000	14,482,000
Total All Revenues	98,830,000	68,097,000	41,862,000	23,365,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2012
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	4,086,000	7,730,000	4,439,000	Men	724,000	792,000	742,000
Women	3,002,000	5,478,000	3,387,000	Women	266,000	355,000	270,000
Administrative and Non-gender	223,000	174,000	204,000	Administrative and Non-gender	141,000	202,000	141,000
Total	7,422,000	13,601,000	8,232,000	Total	1,228,000	1,407,000	1,259,000
Guarantees and Options				Fundraising			
Men	1,260,000	1,476,000	1,336,000	Men	59,000	200,000	82,000
Women	49,000	63,000	51,000	Women	13,000	27,000	13,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	857,000	687,000	823,000
Total	1,522,000	1,594,000	1,525,000	Total	1,213,000	1,405,000	1,255,000
Salaries and Benefits – University paid				Game Expenses			
Men	8,268,000	9,392,000	8,678,000	Men	1,159,000	1,290,000	1,209,000
Women	2,551,000	3,197,000	2,762,000	Women	270,000	260,000	269,000
Administrative and Non-gender	6,061,000	7,429,000	6,210,000	Administrative and Non-gender	54,000	49,000	53,000
Total	18,092,000	19,964,000	19,252,000	Total	1,724,000	1,858,000	1,757,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	7,000	2,000	6,000
Women	0	0	0	Women	2,000	0	1,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	438,000	416,000	437,000
Total	0	0	0	Total	666,000	600,000	654,000
Severance Pay				Membership Dues			
Men	39,000	3,000	32,000	Men	9,000	15,000	11,000
Women	0	0	0	Women	7,000	16,000	8,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	94,000	43,000	93,000
Total	141,000	103,000	141,000	Total	133,000	128,000	131,000
Team travel				Sports Camps			
Men	2,320,000	2,394,000	2,357,000	Men	0	0	0
Women	1,194,000	1,234,000	1,200,000	Women	0	0	0
Administrative and Non-gender	6,000	1,000	2,000	Administrative and Non-gender	0	0	0
Total	3,669,000	4,034,000	3,680,000	Total	5,000	0	5,000
Recruiting				Spirit Groups			
Men	553,000	634,000	569,000	Men	0	0	0
Women	267,000	269,000	268,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	96,000	70,000	93,000
Total	847,000	897,000	867,000	Total	138,000	83,000	132,000

TABLE 3.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2012
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	381,000	337,000	379,000
Women	73,000	168,000	77,000
Administrative and Non-gender	2,917,000	1,265,000	2,890,000
Total	5,794,000	5,385,000	5,452,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	528,000	0
Total	25,000	2,460,000	33,000
Other			
Men	766,000	1,565,000	794,000
Women	245,000	262,000	249,000
Administrative and Non-gender	2,176,000	1,525,000	2,096,000
Total	3,723,000	3,302,000	3,681,000
Total Operating Expenses			
Men	23,243,000	31,568,000	25,304,000
Women	8,806,000	13,232,000	9,172,000
Administrative and Non-gender	17,421,000	16,107,000	17,112,000
Total	51,708,000	64,078,000	56,265,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	5,369,000	5,787,000	3,720,000	3,139,000
Women	4,352,000	4,323,000	2,880,000	2,184,000
Administrative and Non-gender	436,000	173,000	173,000	165,000
Total	10,019,000	10,563,000	6,957,000	5,533,000
Guarantees and Options				
Men	2,300,000	1,929,000	947,000	549,000
Women	94,000	83,000	40,000	12,000
Administrative and Non-gender	0	0	0	0
Total	2,387,000	2,107,000	969,000	575,000
Salaries and Benefits – University paid				
Men	13,721,000	11,003,000	6,515,000	3,157,000
Women	4,437,000	3,508,000	2,089,000	1,457,000
Administrative and Non-gender	12,366,000	8,090,000	5,731,000	2,497,000
Total	30,634,000	22,244,000	13,740,000	7,280,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	175,000	125,000	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	341,000	412,000	63,000	0
Team travel				
Men	3,418,000	3,082,000	1,964,000	1,314,000
Women	2,185,000	1,338,000	977,000	598,000
Administrative and Non-gender	8,000	0	14,000	1,000
Total	5,699,000	4,395,000	2,968,000	2,129,000
Recruiting				
Men	934,000	747,000	406,000	288,000
Women	402,000	306,000	194,000	129,000
Administrative and Non-gender	0	0	0	0
Total	1,384,000	1,063,000	628,000	426,000

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	1,202,000	925,000	679,000	382,000
Women	502,000	403,000	265,000	176,000
Administrative and Non-gender	187,000	136,000	156,000	137,000
Total	2,325,000	1,427,000	1,211,000	695,000
Fundraising				
Men	115,000	199,000	103,000	18,000
Women	21,000	24,000	9,000	6,000
Administrative and Non-gender	1,651,000	1,099,000	636,000	333,000
Total	2,168,000	1,426,000	1,102,000	499,000
Game Expenses				
Men	2,606,000	2,029,000	1,010,000	432,000
Women	449,000	373,000	218,000	120,000
Administrative and Non-gender	74,000	72,000	20,000	26,000
Total	3,726,000	2,758,000	1,492,000	674,000
Medical				
Men	106,000	81,000	1,000	0
Women	82,000	61,000	0	0
Administrative and Non-gender	693,000	541,000	478,000	300,000
Total	1,090,000	896,000	562,000	343,000
Membership Dues				
Men	9,000	13,000	12,000	9,000
Women	10,000	14,000	6,000	5,000
Administrative and Non-gender	40,000	44,000	303,000	142,000
Total	92,000	86,000	356,000	269,000
Sports Camps				
Men	0	0	0	17,000
Women	0	0	0	15,000
Administrative and Non-gender	0	0	0	0
Total	170,000	0	0	111,000
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	282,000	93,000	105,000	41,000
Total	465,000	159,000	112,000	44,000

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	2,615,000	788,000	341,000	118,000
Women	325,000	198,000	68,000	19,000
Administrative and Non-gender	11,180,000	4,070,000	1,059,000	390,000
Total	15,875,000	9,387,000	2,087,000	819,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	571,000	551,000
Total	0	0	905,000	880,000
Other				
Men	2,022,000	1,384,000	679,000	341,000
Women	518,000	316,000	205,000	118,000
Administrative and Non-gender	5,396,000	2,301,000	1,712,000	688,000
Total	8,728,000	4,597,000	2,608,000	1,098,000
Total Operating Expenses				
Men	40,210,000	32,088,000	19,561,000	10,610,000
Women	15,050,000	12,844,000	7,626,000	5,207,000
Administrative and Non-gender	38,735,000	21,599,000	13,212,000	6,750,000
Total	91,624,000	67,382,000	43,112,000	23,685,000

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 2012
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	365,000	1,411,000	(675,000)	N/A	N/A	N/A
Basketball	5,813,000	5,007,000	553,000	275,000	2,522,000	(1,369,000)
Bowling	N/A	N/A	N/A	12,000	204,000	(47,000)
Crew	N/A	N/A	N/A	103,000	1,220,000	(722,000)
Equestrian	N/A	N/A	N/A	151,000	1,292,000	(995,000)
Fencing	23,000	212,000	(125,000)	58,000	301,000	(125,000)
Field Hockey	N/A	N/A	N/A	52,000	938,000	(622,000)
Football	18,582,000	14,820,000	3,041,000	N/A	N/A	N/A
Golf	104,000	450,000	(266,000)	64,000	486,000	(300,000)
Gymnastics	80,000	580,000	(368,000)	89,000	1,006,000	(669,000)
Ice Hockey	682,000	2,195,000	(530,000)	137,000	1,391,000	(940,000)
Lacrosse	651,000	1,299,000	(326,000)	163,000	922,000	(540,000)
Rifle	0	27,000	27,000	2,000	69,000	(24,000)
Rugby	N/A	N/A	N/A	0	0	0
Sand Volleyball	N/A	N/A	N/A	(675,000)	5,813,000	5,007,000
Skiing	44,000	422,000	(307,000)	41,000	393,000	(289,000)
Soccer	127,000	903,000	(479,000)	88,000	1,049,000	(553,000)
Softball	N/A	N/A	N/A	82,000	981,000	(660,000)
Swimming	85,000	813,000	(555,000)	60,000	858,000	(536,000)
Tennis	46,000	520,000	(334,000)	32,000	567,000	(363,000)
Track & Field/X Country	71,000	879,000	(529,000)	(125,000)	18,582,000	14,820,000
Volleyball	159,000	672,000	(412,000)	3,041,000	104,000	450,000
Water Polo	156,000	621,000	(350,000)	35,000	646,000	(478,000)
Wrestling	174,000	791,000	(464,000)	N/A	N/A	N/A
Other	189,000	396,000	(115,000)	25,000	127,000	0

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 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	216,000	177,000	394,000	20,000
Basketball	1,228,000	555,000	1,782,000	224,000
Cross Country/Track	81,000	114,000	210,000	4,000
Fencing	59,000	39,000	96,000	-
Football	1,636,000	2,392,000	4,323,000	528,000
Golf	110,000	38,000	149,000	-
Gymnastics	99,000	86,000	181,000	-
Ice Hockey	372,000	259,000	680,000	67,000
Lacrosse	240,000	160,000	396,000	24,000
Rifle	27,000	-	27,000	-
Skiing	49,000	49,000	101,000	-
Soccer	159,000	104,000	257,000	-
Swimming	74,000	101,000	206,000	-
Tennis	119,000	47,000	162,000	-
Volleyball	116,000	121,000	230,000	6,000
Water Polo	158,000	72,000	225,000	3,000
Wrestling	126,000	128,000	245,000	6,000
Other	90,000	52,000	147,000	-

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	376,000	361,000	739,000	136,000
Bowling	48,000	-	48,000	-
Crew	108,000	112,000	223,000	15,000
Cross Country/Track	89,000	116,000	214,000	3,000
Equestrian	107,000	94,000	203,000	53,000
Fencing	51,000	41,000	96,000	-
Field Hockey	114,000	98,000	217,000	1,000
Golf	97,000	41,000	134,000	-
Gymnastics	116,000	118,000	244,000	1,000
Ice Hockey	143,000	113,000	256,000	30,000
Lacrosse	138,000	108,000	250,000	5,000
Rifle	36,000	-	48,000	-
Rugby	-	-	-	-
Sand Volleyball	34,000	-	41,000	-
Skiing	49,000	49,000	101,000	-
Soccer	125,000	112,000	242,000	1,000
Softball	123,000	120,000	238,000	3,000
Swimming	81,000	101,000	193,000	-
Tennis	97,000	42,000	133,000	-
Volleyball	137,000	128,000	264,000	12,000
Water Polo	103,000	53,000	151,000	-
Other	63,000	10,000	64,000	-

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FBS
Fiscal Year 2012
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	3,495,000	1,238,000	0	4,059,000	1,590,000	0	3,819,000	1,281,000	0
Total	3,698,000	1,238,000	0	4,747,000	1,590,000	0	4,008,000	1,291,000	0
Assistant Coaches									
Institution Paid	3,436,000	1,089,000	0	4,045,000	1,253,000	0	3,645,000	1,127,000	0
Total	3,515,000	1,089,000	0	4,045,000	1,253,000	0	3,705,000	1,127,000	0
Administrative Salaries									
Institution Paid	808,000	266,000	6,061,000	1,112,000	302,000	7,429,000	876,000	270,000	6,210,000
Total	829,000	266,000	6,061,000	1,112,000	302,000	7,429,000	876,000	270,000	6,240,000
Total Program									
Institution Paid	8,268,000	2,551,000	6,061,000	9,392,000	3,197,000	7,429,000	8,678,000	2,762,000	6,210,000
Total	8,268,000	2,551,000	6,061,000	10,505,000	3,197,000	7,429,000	8,972,000	2,762,000	6,240,000
 Severance Pay	 39,000	 0	 0	 3,000	 0	 0	 32,000	 0	 0

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
Fiscal Year 2012
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.
Total Ticket Sales	28%	23%	24%	17%	27%	22%
NCAA and conference distributions	22%	18%	25%	18%	22%	18%
Guarantees and options	2%	2%	3%	2%	2%	2%
Cash contributions from alumni and others	26%	21%	22%	15%	26%	21%
Third Party Support	0%	0%	1%	1%	0%	0%
Other:			0%	0%	0%	0%
Concessions/Programs/Novelties	3%	3%	2%	2%	3%	3%
Broadcast Rights	3%	3%	3%	2%	3%	3%
Royalties/Advertising/Sponsorship	9%	7%	7%	5%	9%	7%
Sports camps	1%	1%	2%	1%	1%	1%
Endowment/Investment Income	1%	1%	9%	6%	2%	2%
Miscellaneous	4%	3%	2%	1%	3%	3%
Total Generated Revenues	<u>100%</u>	82%	<u>100%</u>	70%	<u>100%</u>	80%
Allocated Revenues:				0%		0%
Direct Institutional Support		8%		21%		10%
Indirect Institutional Support		2%		8%		3%
Student Fees		7%		1%		6%
Direct government support		1%		0%		1%
Total Allocated Revenues		<u>18%</u>		<u>30%</u>		<u>20%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 103 public and 17 private institutions reporting.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	8%	12%	8%	Men	2%	2%	2%
Women	6%	9%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	14%	21%	15%	Total	3%	3%	3%
Guarantees and Options				Fundraising			
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%
Salaries and Benefits – University paid				Game Expenses			
Men	15%	16%	15%	Men	3%	2%	3%
Women	6%	5%	6%	Women	1%	0%	1%
Administrative and Non-gender	13%	10%	13%	Administrative and Non-gender	1%	0%	1%
Total	34%	32%	34%	Total	5%	3%	4%
Salaries and Benefits – Third Party paid				Medical			
Men	0%	1%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	0%	Total	1%	1%	1%
Severance Pay				Membership Dues			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	1%	0%	1%
Team travel				Sports Camps			
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%	1%	1%
Recruiting				Spirit Groups			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%	Total	0%	0%	0%

TABLE 3.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	3%	2%	3%
Women	1%	1%	1%
Administrative and Non-gender	11%	6%	10%
Total	14%	9%	14%
Indirect Institutional Support			
Men	0%	3%	1%
Women	0%	1%	0%
Administrative and Non-gender	2%	4%	2%
Total	2%	8%	3%
Other			
Men	3%	2%	3%
Women	1%	1%	1%
Administrative and Non-gender	6%	3%	6%
Total	10%	6%	9%
Total Operating Expenses			
Men	44%	50%	45%
Women	18%	21%	18%
Administrative and Non-gender	38%	29%	37%
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 2012

1-10	4,190,000	7,648,000
11-20	7,649,000	9,413,000
21-30	9,414,000	15,118,000
31-40	15,119,000	25,604,000
41-50	25,605,000	40,580,000
51-60	40,581,000	50,415,000
61-70	50,416,000	67,606,000
71-80	67,607,000	80,694,000
81-90	80,695,000	101,341,000
91-100	101,342,000	163,295,000

TABLE 3.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	2,142,000	3,694,000
11-20	3,695,000	4,696,000
21-30	4,697,000	8,892,000
31-40	8,893,000	15,113,000
41-50	15,114,000	26,956,000
51-60	26,957,000	33,760,000
61-70	33,761,000	43,782,000
71-80	43,783,000	57,452,000
81-90	57,453,000	77,996,000
91-100	77,997,000	131,383,000

TABLE 3.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	14,000	217,000
11-20	218,000	314,000
21-30	315,000	499,000
31-40	500,000	714,000
41-50	715,000	1,123,000
51-60	1,124,000	1,400,000
61-70	1,401,000	2,056,000
71-80	2,057,000	2,767,000
81-90	2,768,000	4,975,000
91-100	4,976,000	10,967,000

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	236,000	2,060,000
11-20	2,061,000	3,293,000
21-30	3,294,000	4,430,000
31-40	4,431,000	6,261,000
41-50	6,262,000	9,431,000
51-60	9,432,000	11,834,000
61-70	11,835,000	16,403,000
71-80	16,404,000	23,931,000
81-90	23,932,000	31,085,000
91-100	31,086,000	55,413,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	1,697,000	2,445,000
11-20	2,446,000	3,332,000
21-30	3,333,000	5,601,000
31-40	5,602,000	10,585,000
41-50	10,586,000	18,581,000
51-60	18,582,000	22,392,000
61-70	22,393,000	27,867,000
71-80	27,868,000	37,594,000
81-90	37,595,000	59,531,000
91-100	59,532,000	103,814,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	160,000	431,000
11-20	432,000	840,000
21-30	841,000	1,705,000
31-40	1,706,000	3,581,000
41-50	3,582,000	5,812,000
51-60	5,813,000	7,298,000
61-70	7,299,000	8,923,000
71-80	8,924,000	11,324,000
81-90	11,325,000	16,499,000
91-100	16,500,000	42,435,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	5,592,000	9,833,000
11-20	9,834,000	11,771,000
21-30	11,772,000	14,937,000
31-40	14,938,000	20,062,000
41-50	20,063,000	25,303,000
51-60	25,304,000	29,817,000
61-70	29,818,000	34,070,000
71-80	34,071,000	38,326,000
81-90	38,327,000	42,624,000
91-100	42,625,000	54,444,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	12,000	49,000
11-20	50,000	81,000
21-30	82,000	123,000
31-40	124,000	187,000
41-50	188,000	274,000
51-60	275,000	375,000
61-70	376,000	581,000
71-80	582,000	756,000
81-90	757,000	1,525,000
91-100	1,526,000	4,703,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	2,418,000	4,754,000
11-20	4,755,000	5,729,000
21-30	5,730,000	6,445,000
31-40	6,446,000	7,715,000
41-50	7,716,000	9,171,000
51-60	9,172,000	11,268,000
61-70	11,269,000	13,163,000
71-80	13,164,000	14,471,000
81-90	14,472,000	17,034,000
91-100	17,035,000	37,242,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	10,770,000	22,197,000
11-20	22,198,000	26,871,000
21-30	26,872,000	30,433,000
31-40	30,434,000	43,900,000
41-50	43,901,000	56,264,000
51-60	56,265,000	65,952,000
61-70	65,953,000	71,855,000
71-80	71,856,000	84,030,000
81-90	84,031,000	96,735,000
91-100	96,736,000	138,270,000

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	0	5,436,000
11-20	5,437,000	7,599,000
21-30	7,600,000	10,186,000
31-40	10,187,000	13,210,000
41-50	13,211,000	17,111,000
51-60	17,112,000	20,962,000
61-70	20,963,000	27,197,000
71-80	27,198,000	33,634,000
81-90	33,635,000	43,111,000
91-100	43,112,000	78,993,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	3,706,000	5,883,000
11-20	5,884,000	7,215,000
21-30	7,216,000	9,154,000
31-40	9,155,000	12,416,000
41-50	12,417,000	14,819,000
51-60	14,820,000	17,267,000
61-70	17,268,000	19,310,000
71-80	19,311,000	22,003,000
81-90	22,004,000	24,519,000
91-100	24,520,000	37,774,000

TABLE 3.28
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	719,000	1,675,000
11-20	1,676,000	2,240,000
21-30	2,241,000	2,727,000
31-40	2,728,000	3,857,000
41-50	3,858,000	5,006,000
51-60	5,007,000	5,663,000
61-70	5,664,000	6,115,000
71-80	6,116,000	7,116,000
81-90	7,117,000	8,468,000
91-100	8,469,000	15,901,000

TABLE 3.29
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2012

1-10	646,000	1,171,000
11-20	1,172,000	1,412,000
21-30	1,413,000	1,593,000
31-40	1,594,000	1,946,000
41-50	1,947,000	2,521,000
51-60	2,522,000	2,789,000
61-70	2,790,000	3,104,000
71-80	3,105,000	3,508,000
81-90	3,509,000	4,323,000
91-100	4,324,000	6,587,000

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	277,000	420,000
11-20	421,000	1,483,000
21-30	1,484,000	2,473,000
31-40	2,474,000	3,342,000
41-50	3,343,000	5,418,000
51-60	5,419,000	9,806,000
61-70	9,807,000	11,297,000
71-80	11,298,000	15,794,000
81-90	15,795,000	24,883,000
91-100	24,884,000	32,710,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(44,066,000)	(22,618,000)
11-20	(22,617,000)	(19,214,000)
21-30	(19,213,000)	(17,783,000)
31-40	(17,782,000)	(17,042,000)
41-50	(17,041,000)	(14,646,000)
51-60	(14,645,000)	(12,448,000)
61-70	(12,447,000)	(9,526,000)
71-80	(9,525,000)	(7,038,000)
81-90	(7,037,000)	(3,684,000)
91-100	(3,683,000)	(476,000)

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	330,000	1,395,000
11-20	1,396,000	3,352,000
21-30	3,353,000	5,548,000
31-40	5,549,000	10,195,000
41-50	10,196,000	14,660,000
51-60	14,661,000	22,925,000
61-70	22,926,000	28,604,000
71-80	28,605,000	33,454,000
81-90	33,455,000	45,675,000
91-100	45,676,000	89,539,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(27,451,000)	(12,545,000)
11-20	(12,544,000)	(9,670,000)
21-30	(9,669,000)	(8,750,000)
31-40	(8,749,000)	(7,067,000)
41-50	(7,066,000)	(6,477,000)
51-60	(6,476,000)	(5,212,000)
61-70	(5,211,000)	(4,052,000)
71-80	(4,051,000)	(3,521,000)
81-90	(3,520,000)	(2,070,000)
91-100	(2,069,000)	(845,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(33,530,000)	(13,807,000)
11-20	(13,806,000)	(12,093,000)
21-30	(12,092,000)	(10,599,000)
31-40	(10,598,000)	(8,460,000)
41-50	(8,459,000)	(7,326,000)
51-60	(7,325,000)	(6,387,000)
61-70	(6,386,000)	(5,673,000)
71-80	(5,672,000)	(5,207,000)
81-90	(5,206,000)	(3,700,000)
91-100	(3,699,000)	(2,252,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	61,000	1,936,000
11-20	1,937,000	3,997,000
21-30	3,998,000	5,857,000
31-40	5,858,000	8,647,000
41-50	8,648,000	11,505,000
51-60	11,506,000	14,279,000
61-70	14,280,000	27,036,000
71-80	27,037,000	33,368,000
81-90	33,369,000	44,573,000
91-100	44,574,000	79,040,000

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(17,822,000)	(9,074,000)
11-20	(9,073,000)	(5,867,000)
21-30	(5,866,000)	(5,105,000)
31-40	(5,104,000)	(3,758,000)
41-50	(3,757,000)	(3,353,000)
51-60	(3,352,000)	(2,613,000)
61-70	(2,612,000)	(2,088,000)
71-80	(2,087,000)	(1,589,000)
81-90	(1,588,000)	(1,012,000)
91-100	(1,011,000)	(40,000)

TABLE 3.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	119,000	529,000
11-20	530,000	1,102,000
21-30	1,103,000	1,631,000
31-40	1,632,000	2,091,000
41-50	2,092,000	3,067,000
51-60	3,068,000	4,370,000
61-70	4,371,000	5,906,000
71-80	5,907,000	7,888,000
81-90	7,889,000	10,015,000
91-100	10,016,000	26,945,000

TABLE 3.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(4,215,000)	(2,221,000)
11-20	(2,220,000)	(1,818,000)
21-30	(1,817,000)	(1,561,000)
31-40	(1,560,000)	(1,289,000)
41-50	(1,288,000)	(1,155,000)
51-60	(1,154,000)	(1,034,000)
61-70	(1,033,000)	(896,000)
71-80	(895,000)	(699,000)
81-90	(698,000)	(325,000)
91-100	(324,000)	(111,000)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2012

1-10	(4,755,000)	(3,247,000)
11-20	(3,246,000)	(2,839,000)
21-30	(2,838,000)	(2,531,000)
31-40	(2,530,000)	(2,222,000)
41-50	(2,221,000)	(1,913,000)
51-60	(1,912,000)	(1,630,000)
61-70	(1,629,000)	(1,413,000)
71-80	(1,412,000)	(1,243,000)
81-90	(1,242,000)	(960,000)
91-100	(959,000)	(596,000)

DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FCS
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2012									
	Men's	1,803,000	11,684,635	4,819,000	15,111,000	6,335,000	17,391,000	(4,104,000)	(427,000)
	Women's	308,000	3,045,000	2,672,000	9,023,000	3,989,000	9,023,000	(3,476,000)	(815,000)
	Coed	1,490,000	10,386,000	6,578,000	29,483,000	4,067,000	30,254,000	(2,861,000)	1,088,000
	Total	3,750,000	19,343,000	13,761,000	44,600,000	14,115,000	44,941,000	(10,219,000)	0
2011									
	Men's	1,665,000	11,490,000	4,554,000	14,342,000	5,704,000	15,501,000	(3,635,000)	(434,000)
	Women's	275,000	3,311,000	2,433,000	8,135,000	3,782,000	8,745,000	(3,293,000)	(821,000)
	Coed	1,319,000	9,631,000	5,862,000	27,860,000	3,961,000	26,247,000	(2,513,000)	1,507,000
	Total	3,439,000	17,661,000	13,425,000	38,966,000	13,218,000	39,549,000	(9,581,000)	0
2010									
	Men's	1,546,000	11,993,000	4,278,000	14,371,000	5,485,000	14,453,000	(3,383,000)	(401,000)
	Women's	246,000	3,008,000	2,112,000	10,532,000	3,575,000	10,532,000	(3,077,000)	(655,000)
	Coed	1,237,000	10,036,000	5,667,000	26,162,000	3,750,000	26,903,000	(2,514,000)	(1,289,000)
	Total	3,289,000	18,756,000	13,189,000	40,186,000	13,091,000	39,236,000	(9,189,000)	0
2009									
	Men's	1,453,000	11,077,000	4,194,000	15,199,000	5,046,000	15,199,000	(3,311,000)	(502,000)
	Women's	227,000	2,806,000	1,985,000	10,338,000	3,373,000	10,338,000	(2,972,000)	(832,000)
	Coed	1,078,000	11,179,000	5,203,000	29,329,000	3,532,000	29,781,000	(2,147,000)	1,405,000
	Total	2,886,000	18,736,000	12,111,000	42,565,000	12,019,000	42,691,000	(8,643,000)	0
2008									
	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
	Total	2,978,000	17,514,000	12,080,000	38,701,000	12,115,000	40,251,000	(7,937,000)	0
2004									
	Men's	950,000	8,360,000	2,557,000	10,863,000	3,485,000	9,545,000	(2,396,000)	(699,000)
	Women's	154,000	2,638,000	957,000	6,421,000	2,262,000	5,940,000	(2,038,000)	(807,000)
	Coed	702,000	10,623,000	3,581,000	26,863,000	1,930,000	23,260,000	(1,120,000)	1,365,000
	Total	2,047,000	15,431,000	7,770,000	31,671,000	7,810,000	28,197,000	(5,907,000)	36,000

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

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FCS
Median Values
Fiscal Years 2004 through 2012

		Generated Revenues	Total Revenues	Total Expenses
2012 (1.265)				
	Men's	1,425,000	3,809,000	5,008,000
	Women's	244,000	2,112,000	3,153,000
	Coed	1,178,000	5,200,000	3,215,000
	Total	2,964,000	10,878,000	11,158,000
2011 (1.245)				
	Men's	1,337,000	3,658,000	4,581,000
	Women's	221,000	1,954,000	3,038,000
	Coed	1,060,000	4,709,000	3,181,000
	Total	2,762,000	10,783,000	10,617,000
2010 (1.216)				
	Men's	1,271,000	3,518,000	4,511,000
	Women's	202,000	1,737,000	2,940,000
	Coed	1,017,000	4,660,000	3,084,000
	Total	2,705,000	10,846,000	10,766,000
2009 (1.205)				
	Men's	1,206,000	3,480,000	4,188,000
	Women's	188,000	1,647,000	2,799,000
	Coed	895,000	4,318,000	2,931,000
	Total	2,395,000	10,051,000	9,974,000
2008 (1.179)				
	Men's	1,190,000	3,520,000	4,309,000
	Women's	187,000	1,430,000	2,866,000
	Coed	994,000	4,756,000	2,930,000
	Total	2,526,000	10,246,000	10,276,000
2004 (1.000)				
	Men's	950,000	2,557,000	3,485,000
	Women's	154,000	957,000	2,262,000
	Coed	702,000	3,581,000	1,930,000
	Total	2,047,000	7,770,000	7,810,000

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

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2012	Men's	6.58%	1.68%	8.26%	4.13%	1.68%	5.81%	9.32%	1.74%	11.06%
	Women's	10.41%	1.77%	12.17%	8.09%	1.74%	9.83%	3.79%	1.68%	5.46%
	Coed	11.13%	1.86%	13.00%	10.43%	1.78%	12.21%	1.07%	1.60%	2.67%
	Total	7.31%	1.73%	9.05%	0.88%	1.62%	2.50%	5.10%	1.69%	6.79%
2011	Men's	5.19%	2.50%	7.70%	3.98%	2.47%	6.45%	1.55%	2.44%	3.99%
	Women's	9.41%	2.38%	11.79%	12.49%	2.71%	15.20%	3.33%	2.46%	5.79%
	Coed	4.23%	2.40%	6.63%	1.05%	2.39%	3.44%	3.15%	2.48%	5.63%
	Total	2.11%	2.45%	4.56%	-0.58%	2.37%	1.79%	-1.38%	2.35%	0.97%
2010	Men's	5.39%	1.01%	6.40%	1.09%	0.91%	2.00%	7.71%	0.99%	8.70%
	Women's	7.45%	0.92%	8.37%	5.46%	0.93%	6.40%	5.04%	0.95%	5.99%
	Coed	13.63%	1.12%	14.75%	7.92%	1.00%	8.92%	5.22%	0.95%	6.17%
	Total	12.94%	1.02%	13.96%	7.91%	0.99%	8.90%	7.94%	0.98%	8.92%
2009	Men's	1.33%	2.24%	3.56%	-1.12%	2.18%	1.06%	-2.81%	2.12%	-0.69%
	Women's	0.74%	1.98%	2.71%	15.20%	2.54%	17.73%	-2.34%	2.16%	-0.18%
	Coed	-10.00%	2.06%	-7.94%	-9.21%	2.01%	-7.21%	0.03%	2.22%	2.26%
	Total	-5.19%	2.10%	-3.09%	-1.91%	2.16%	0.26%	-2.94%	2.15%	-0.79%
2008	Men's	1.38%	5.06%	6.43%	21.63%	6.07%	27.69%	9.21%	5.45%	14.65%
	Women's	4.00%	5.19%	9.19%	12.68%	5.62%	18.29%	6.58%	5.31%	11.90%
	Coed	4.53%	5.21%	9.74%	6.93%	5.33%	12.27%	8.29%	5.40%	13.69%
	Total	0.98%	5.04%	6.02%	9.30%	5.45%	14.75%	9.47%	5.46%	14.93%

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

TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FCS
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2012							
	Football	906,000	7,657,000	2,266,000	10,873,000	2,935,000	9,720,000
	Men's Basketball	441,000	11,243,000	1,054,000	11,889,000	1,267,000	10,274,000
	Women's Basketball	87,000	1,159,000	690,000	2,107,000	996,000	2,756,000
2011							
	Football	856,000	5,540,000	2,213,000	10,338,000	2,760,000	9,465,000
	Men's Basketball	434,000	10,410,000	968,000	11,077,000	1,179,000	8,425,000
	Women's Basketball	87,000	1,124,000	582,000	2,067,000	952,000	2,591,000
2010							
	Football	838,000	5,344,000	1,934,000	7,468,000	2,576,000	7,468,000
	Men's Basketball	380,000	10,075,000	891,000	10,442,000	1,086,000	7,290,000
	Women's Basketball	74,000	1,322,000	546,000	2,039,000	874,000	2,301,000
2009							
	Football	707,000	5,181,000	1,820,000	8,833,000	2,428,000	6,911,000
	Men's Basketball	371,000	9,677,000	856,000	9,677,000	1,011,000	7,291,000
	Women's Basketball	68,000	1,566,000	494,000	1,902,000	834,000	2,149,000
2008							
	Football	648,000	5,024,000	1,530,000	6,722,000	2,369,000	6,444,000
	Men's Basketball	362,000	10,272,000	889,000	10,272,000	995,000	8,132,000
	Women's Basketball	63,000	1,279,000	471,000	1,710,000	808,000	1,740,000
2004							
	Football	431,000	2,871,000	878,000	4,764,000	1,596,000	3,838,000
	Men's Basketball	244,000	7,396,000	626,000	7,396,000	724,000	3,335,000
	Women's Basketball	37,000	1,241,000	262,000	1,696,000	593,000	1,383,000

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

TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FCS
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Men's Program	2	2%	2,172,000	121	98%	(4,131,000)
	Women's Program	0	0%	NA	123	100%	(3,476,000)
	Total	0	0%	NA	123	100%	(10,219,000)
2011							
	Men's Program	1	1%	3,658,000	121	99%	(3,656,000)
	Women's Program	0	0%	NA	122	100%	(3,293,000)
	Total	0	0%	NA	122	100%	(9,581,000)
2010							
	Men's Program	2	2%	1,856,000	118	98%	(3,468,000)
	Women's Program	0	0%	NA	120	100%	(3,077,000)
	Total	0	0%	NA	120	100%	(9,789,000)
2009							
	Men's Program	0	0%	0	125	100%	(3,347,000)
	Women's Program	0	0%	NA	125	100%	(2,972,000)
	Total	0	0%	0	125	100%	(8,704,000)
2008							
	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)
2004							
	Men's Program	2	2%	1,588,000	113	98%	(2,402,000)
	Women's Program	0	0%	NA	115	100%	(2,038,000)
	Total	0	0%	NA	115	100%	(5,907,000)
	Nine Year Average Total Program	0	0%	NA	117	100%	(8,106,000)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Football	4	3%	232,000	119	97%	(1,961,000)
	Men's Basketball	4	3%	979,000	118	97%	(759,000)
	Women's Basketball	1	1%	43,000	120	99%	(891,000)
2011							
	Football	2	2%	231,000	120	98%	(1,737,000)
	Men's Basketball	8	7%	477,000	113	93%	(688,000)
	Women's Basketball	1	1%	42,000	119	99%	(835,000)
2010							
	Football	5	4%	378,000	115	96%	(1,615,000)
	Men's Basketball	6	5%	939,000	113	95%	(622,000)
	Women's Basketball	1	1%	66,000	117	99%	(779,000)
2009							
	Football	2	2%	997,000	123	98%	(1,453,000)
	Men's Basketball	8	6%	780,000	117	94%	(601,000)
	Women's Basketball	2	2%	136,000	121	97%	(745,000)
2008							
	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)
2004							
	Football	7	6%	184,000	108	94%	(1,076,000)
	Men's Basketball	8	7%	269,000	107	93%	(471,000)
	Women's Basketball	2	2%	156,000	111	98%	(547,000)

TABLE 4.7
SOURCES OF REVENUES
DIVISION I – FCS
Fiscal Year 2012
Median Values

	Public	Private	Total
Total Ticket Sales	468,000	307,000	418,000
NCAA and conference distributions	631,000	662,000	647,000
Guarantees and options	632,000	295,000	570,000
Cash contributions from alumni and others	782,000	1,579,000	860,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	59,000	33,000	47,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	373,000	155,000	308,000
Sports camps	19,000	28,000	19,000
Endowment/Investment Income	9,000	161,000	17,000
Miscellaneous	150,000	236,000	159,000
Total Generated Revenues	3,597,000	4,507,000	3,750,000
Allocated Revenues:	-	-	-
Direct Institutional Support	4,728,000	10,600,000	5,998,000
Indirect Institutional Support	511,000	2,558,000	1,113,000
Student Fees	2,600,000	-	1,089,000
Direct government support	-	-	-
Total Allocated Revenues	8,963,000	13,528,000	10,306,000
Total All Revenues	12,927,000	19,019,000	13,761,000

TABLE 4.8
SOURCES OF REVENUES
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	755,000	635,000	344,000	267,000
NCAA and conference distributions	1,016,000	722,000	591,000	436,000
Guarantees and options	332,000	503,000	584,000	773,000
Cash contributions from alumni and others	2,117,000	1,419,000	633,000	295,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	81,000	33,000	48,000	27,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	562,000	508,000	183,000	129,000
Sports camps	19,000	79,000	20,000	2,000
Endowment/Investment Income	162,000	19,000	24,000	-
Miscellaneous	445,000	238,000	171,000	53,000
Total Generated Revenues	7,839,000	4,671,000	3,049,000	2,554,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	12,338,000	6,539,000	6,580,000	4,459,000
Indirect Institutional Support	2,790,000	1,764,000	495,000	199,000
Student Fees	75,000	1,212,000	239,000	2,041,000
Direct government support	-	-	-	-
Total Allocated Revenues	19,339,000	12,048,000	9,258,000	7,224,000
Total All Revenues	25,719,000	18,075,000	12,843,000	10,119,000

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2012
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	2,069,000	2,985,000	2,167,000	Men	246,000	284,000	265,000
Women	1,532,000	2,477,000	1,671,000	Women	121,000	152,000	130,000
Administrative and Non-gender	58,000	0	21,000	Administrative and Non-gender	37,000	64,000	52,000
Total	3,778,000	5,123,000	4,013,000	Total	418,000	575,000	489,000
Guarantees and Options				Fundraising			
Men	63,000	34,000	56,000	Men	12,000	17,000	13,000
Women	5,000	1,000	4,000	Women	1,000	4,000	3,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	112,000	171,000	129,000
Total	76,000	38,000	61,000	Total	189,000	255,000	205,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,772,000	2,255,000	1,807,000	Men	152,000	206,000	173,000
Women	957,000	1,184,000	1,030,000	Women	82,000	105,000	86,000
Administrative and Non-gender	1,601,000	2,120,000	1,631,000	Administrative and Non-gender	11,000	5,000	5,000
Total	4,187,000	5,543,000	4,514,000	Total	287,000	413,000	311,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	0	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	207,000	151,000	180,000
Total	0	0	0	Total	229,000	163,000	209,000
Severance Pay				Membership Dues			
Men	0	0	0	Men	4,000	11,000	5,000
Women	0	0	0	Women	4,000	6,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	37,000	39,000	38,000
Total	0	0	0	Total	49,000	49,000	49,000
Team travel				Sports Camps			
Men	639,000	854,000	712,000	Men	0	0	0
Women	442,000	579,000	469,000	Women	0	0	0
Administrative and Non-gender	0	35,000	0	Administrative and Non-gender	0	0	0
Total	1,150,000	1,475,000	1,195,000	Total	1,000	1,000	1,000
Recruiting				Spirit Groups			
Men	149,000	201,000	160,000	Men	0	0	0
Women	76,000	94,000	83,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	28,000	9,000	17,000
Total	215,000	312,000	254,000	Total	30,000	15,000	21,000

TABLE 4.9 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 Fiscal Year 2012
 Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	24,000	16,000	24,000
Women	8,000	5,000	6,000
Administrative and Non-gender	229,000	115,000	176,000
Total	370,000	175,000	311,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	317,000	1,713,000	593,000
Total	511,000	2,558,000	1,113,000
Other			
Men	160,000	221,000	175,000
Women	63,000	80,000	67,000
Administrative and Non-gender	528,000	361,000	503,000
Total	766,000	832,000	778,000
Total Operating Expenses			
Men	5,450,000	7,652,000	6,335,000
Women	3,445,000	5,068,000	3,989,000
Administrative and Non-gender	3,722,000	5,966,000	4,067,000
Total	12,659,000	19,452,000	14,115,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	3,332,000	2,607,000	2,071,000	1,683,000
Women	2,754,000	2,121,000	1,664,000	1,220,000
Administrative and Non-gender	-	21,000	57,000	70,000
Total	6,426,000	4,578,000	3,941,000	2,948,000
Guarantees and Options				
Men	108,000	60,000	44,000	36,000
Women	2,000	4,000	5,000	3,000
Administrative and Non-gender	0	0	0	0
Total	131,000	67,000	49,000	39,000
Salaries and Benefits – University paid				
Men	2,995,000	2,101,000	1,535,000	1,271,000
Women	1,709,000	1,170,000	958,000	714,000
Administrative and Non-gender	3,532,000	2,109,000	1,495,000	1,125,000
Total	8,348,000	5,615,000	4,096,000	3,072,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	27,000	0	0	0
Team travel				
Men	973,000	810,000	581,000	498,000
Women	788,000	467,000	399,000	328,000
Administrative and Non-gender	0	0	4,000	0
Total	1,779,000	1,470,000	1,017,000	791,000
Recruiting				
Men	302,000	179,000	148,000	95,000
Women	152,000	89,000	72,000	47,000
Administrative and Non-gender	0	0	0	0
Total	454,000	308,000	221,000	153,000

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	391,000	284,000	239,000	190,000
Women	222,000	140,000	114,000	88,000
Administrative and Non-gender	54,000	56,000	55,000	25,000
Total	725,000	494,000	389,000	307,000
Fundraising				
Men	60,000	35,000	0	0
Women	10,000	11,000	0	0
Administrative and Non-gender	350,000	186,000	107,000	47,000
Total	603,000	322,000	142,000	59,000
Game Expenses				
Men	328,000	200,000	139,000	104,000
Women	119,000	98,000	70,000	52,000
Administrative and Non-gender	9,000	4,000	13,000	2,000
Total	474,000	354,000	221,000	202,000
Medical				
Men	0	1,000	0	0
Women	0	0	0	0
Administrative and Non-gender	247,000	211,000	159,000	152,000
Total	256,000	228,000	181,000	174,000
Membership Dues				
Men	14,000	6,000	3,000	4,000
Women	6,000	5,000	3,000	2,000
Administrative and Non-gender	43,000	42,000	38,000	35,000
Total	62,000	57,000	47,000	42,000
Sports Camps				
Men	0	0	0	0
Women	0	0	2,000	0
Administrative and Non-gender	0	0	0	0
Total	0	22,000	4,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	24,000	22,000	16,000	0
Total	35,000	23,000	16,000	5,000

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	24,000	34,000	25,000	9,000
Women	12,000	13,000	12,000	0
Administrative and Non-gender	783,000	110,000	125,000	133,000
Total	1,060,000	326,000	214,000	244,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	2,367,000	1,553,000	327,000	184,000
Total	2,790,000	1,764,000	495,000	199,000
Other				
Men	408,000	218,000	144,000	71,000
Women	181,000	75,000	57,000	31,000
Administrative and Non-gender	910,000	536,000	352,000	327,000
Total	1,608,000	867,000	533,000	462,000
Total Operating Expenses				
Men	10,187,000	7,284,000	5,191,000	4,318,000
Women	6,237,000	4,651,000	3,456,000	2,706,000
Administrative and Non-gender	9,876,000	5,810,000	3,587,000	2,560,000
Total	25,440,000	17,892,000	12,531,000	10,140,000

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 2012
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	103,000	620,000	(140,000)	N/A	N/A	N/A
Basketball	441,000	1,267,000	(67,000)	87,000	996,000	(212,000)
Bowling	N/A	N/A	N/A	3,000	153,000	(24,000)
Crew	N/A	N/A	N/A	86,000	408,000	(73,000)
Equestrian	N/A	N/A	N/A	60,000	218,000	(58,000)
Fencing	36,000	129,000	0	38,000	104,000	0
Field Hockey	N/A	N/A	N/A	46,000	480,000	(14,000)
Football	906,000	2,935,000	(121,000)	N/A	N/A	N/A
Golf	32,000	177,000	(17,000)	21,000	203,000	(29,000)
Gymnastics	62,000	195,000	(126,000)	46,000	410,000	(165,000)
Ice Hockey	506,000	1,159,000	0	85,000	650,000	(41,000)
Lacrosse	173,000	588,000	0	55,000	492,000	0
Rifle	6,000	46,000	(3,000)	9,000	60,000	(20,000)
Rugby	N/A	N/A	N/A	5,000	93,000	(62,000)
Sand Volleyball	N/A	N/A	N/A	0	77,000	(62,000)
Skiing	100,000	350,000	(84,000)	96,000	354,000	(41,000)
Soccer	46,000	515,000	(40,000)	32,000	511,000	(121,000)
Softball	N/A	N/A	N/A	29,000	499,000	(109,000)
Swimming	42,000	214,000	(41,000)	26,000	367,000	(32,000)
Tennis	7,000	190,000	(29,000)	6,000	228,000	(35,000)
Track & Field/X Country	24,000	362,000	(72,000)	18,000	511,000	(101,000)
Volleyball	17,000	142,000	0	27,000	504,000	(111,000)
Water Polo	75,000	180,000	0	34,000	253,000	0
Wrestling	108,000	433,000	(45,000)	N/A	N/A	N/A
Other	224,000	294,000	(15,000)	79,000	176,000	(58,000)

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 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	95,000	70,000	169,000	-
Basketball	214,000	213,000	428,000	23,000
Cross Country/Track	44,000	36,000	88,000	-
Fencing	44,000	7,000	60,000	-
Football	222,000	560,000	796,000	40,000
Golf	34,000	-	37,000	-
Gymnastics	88,000	10,000	97,000	-
Ice Hockey	249,000	177,000	432,000	21,000
Lacrosse	117,000	67,000	187,000	-
Rifle	6,000	-	7,000	-
Skiing	78,000	15,000	100,000	-
Soccer	90,000	47,000	135,000	-
Swimming	39,000	31,000	73,000	-
Tennis	38,000	3,000	45,000	-
Volleyball	42,000	6,000	48,000	-
Water Polo	44,000	22,000	61,000	-
Wrestling	92,000	74,000	164,000	-
Other	77,000	40,000	105,000	-

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	149,000	168,000	324,000	10,000
Bowling	20,000	-	23,000	-
Crew	78,000	58,000	151,000	-
Cross Country/Track	49,000	38,000	96,000	-
Equestrian	63,000	18,000	85,000	-
Fencing	51,000	7,000	66,000	-
Field Hockey	82,000	57,000	136,000	-
Golf	38,000	-	43,000	-
Gymnastics	81,000	54,000	131,000	-
Ice Hockey	138,000	135,000	255,000	1,000
Lacrosse	82,000	53,000	126,000	-
Rifle	6,000	-	9,000	-
Rugby	46,000	-	46,000	-
Sand Volleyball	38,000	23,000	61,000	-
Skiing	71,000	14,000	88,000	-
Soccer	72,000	47,000	121,000	-
Softball	70,000	53,000	120,000	-
Swimming	48,000	31,000	78,000	-
Tennis	37,000	-	45,000	-
Volleyball	78,000	47,000	123,000	-
Water Polo	53,000	23,000	78,000	-
Other	82,000	16,000	97,000	-

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FCS
Fiscal Year 2012
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	710,000	504,000	0	1,018,000	662,000	0	757,000	577,000	0
Total	721,000	518,000	0	1,053,000	662,000	0	762,000	577,000	0
Assistant Coaches									
Institution Paid	953,000	407,000	0	1,075,000	429,000	0	974,000	427,000	0
Total	953,000	407,000	0	1,075,000	429,000	0	974,000	427,000	0
Administrative Salaries									
Institution Paid	78,000	25,000	1,601,000	86,000	31,000	2,120,000	84,000	28,000	1,631,000
Total	78,000	27,000	1,617,000	86,000	31,000	2,120,000	84,000	28,000	1,638,000
Total Program									
Institution Paid	1,772,000	957,000	1,601,000	2,255,000	1,184,000	2,120,000	1,807,000	1,030,000	1,631,000
Total	1,796,000	959,000	1,617,000	2,291,000	1,184,000	2,120,000	1,849,000	1,032,000	1,638,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
Fiscal Year 2012
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.
Total Ticket Sales	19%	6%	12%	3%	16%	5%
NCAA and conference distributions	16%	5%	14%	4%	15%	5%
Guarantees and options	14%	4%	7%	2%	11%	3%
Cash contributions from alumni and others	26%	8%	31%	9%	28%	8%
Third Party Support	1%	0%	1%	0%	1%	0%
Other:	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	10%	3%	6%	2%	9%	3%
Sports camps	3%	1%	4%	1%	3%	1%
Endowment/Investment Income	2%	1%	16%	4%	8%	2%
Miscellaneous	6%	2%	7%	2%	7%	2%
Total Generated Revenues	<u>100%</u>	30%	<u>100%</u>	29%	<u>100%</u>	29%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		32%		55%		42%
Indirect Institutional Support		6%		14%		9%
Student Fees		31%		2%		18%
Direct government support		2%		0%		1%
Total Allocated Revenues		<u>70%</u>		<u>71%</u>		<u>71%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
These percentages are based on mean values, rather than medians.
There were 80 public and 43 private institutions reporting.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

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

TABLE 4.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	0%
Total	1%	0%	0%
Facilities Maintenance and Rental			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	5%	5%	5%
Total	7%	6%	6%
Indirect Institutional Support			
Men	1%	1%	1%
Women	0%	1%	1%
Administrative and Non-gender	5%	11%	8%
Total	6%	14%	9%
Other			
Men	1%	2%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	4%
Total	6%	5%	6%
Total Operating Expenses			
Men	42%	39%	41%
Women	25%	25%	25%
Administrative and Non-gender	33%	35%	34%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 80 public and 43 private institutions reporting.

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	705,000	1,692,000
11-20	1,693,000	2,131,000
21-30	2,132,000	2,697,000
31-40	2,698,000	3,275,000
41-50	3,276,000	3,749,000
51-60	3,750,000	4,253,000
61-70	4,254,000	5,377,000
71-80	5,378,000	7,711,000
81-90	7,712,000	9,692,000
91-100	9,693,000	19,343,000

TABLE 4.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	419,000	744,000
11-20	745,000	980,000
21-30	981,000	1,207,000
31-40	1,208,000	1,569,000
41-50	1,570,000	1,802,000
51-60	1,803,000	2,090,000
61-70	2,091,000	2,438,000
71-80	2,439,000	3,365,000
81-90	3,366,000	4,863,000
91-100	4,864,000	11,685,000

TABLE 4.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	12,000	80,000
11-20	81,000	115,000
21-30	116,000	180,000
31-40	181,000	223,000
41-50	224,000	307,000
51-60	308,000	375,000
61-70	376,000	517,000
71-80	518,000	714,000
81-90	715,000	1,299,000
91-100	1,300,000	3,045,000

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	70,000	434,000
11-20	435,000	820,000
21-30	821,000	1,057,000
31-40	1,058,000	1,229,000
41-50	1,230,000	1,489,000
51-60	1,490,000	1,780,000
61-70	1,781,000	2,240,000
71-80	2,241,000	3,087,000
81-90	3,088,000	4,520,000
91-100	4,521,000	10,386,000

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	68,000	195,000
11-20	196,000	421,000
21-30	422,000	651,000
31-40	652,000	795,000
41-50	796,000	905,000
51-60	906,000	1,008,000
61-70	1,009,000	1,173,000
71-80	1,174,000	1,447,000
81-90	1,448,000	2,448,000
91-100	2,449,000	7,657,000

TABLE 4.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	70,000	250,000
11-20	251,000	286,000
21-30	287,000	337,000
31-40	338,000	397,000
41-50	398,000	440,000
51-60	441,000	494,000
61-70	495,000	585,000
71-80	586,000	734,000
81-90	735,000	1,134,000
91-100	1,135,000	11,243,000

TABLE 4.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	7,000	28,000
11-20	29,000	47,000
21-30	48,000	60,000
31-40	61,000	72,000
41-50	73,000	86,000
51-60	87,000	113,000
61-70	114,000	147,000
71-80	148,000	196,000
81-90	197,000	290,000
91-100	291,000	1,159,000

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	4,643,000	9,636,000
11-20	9,637,000	10,889,000
21-30	10,890,000	11,694,000
31-40	11,695,000	12,770,000
41-50	12,771,000	14,114,000
51-60	14,115,000	16,854,000
61-70	16,855,000	20,338,000
71-80	20,339,000	23,414,000
81-90	23,415,000	27,549,000
91-100	27,550,000	44,941,000

TABLE 4.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	2,293,000	4,197,000
11-20	4,198,000	4,583,000
21-30	4,584,000	4,925,000
31-40	4,926,000	5,432,000
41-50	5,433,000	6,334,000
51-60	6,335,000	7,070,000
61-70	7,071,000	7,779,000
71-80	7,780,000	8,703,000
81-90	8,704,000	11,223,000
91-100	11,224,000	17,391,000

TABLE 4.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	1,039,000	2,222,000
11-20	2,223,000	2,874,000
21-30	2,875,000	3,174,000
31-40	3,175,000	3,498,000
41-50	3,499,000	3,988,000
51-60	3,989,000	4,348,000
61-70	4,349,000	4,875,000
71-80	4,876,000	5,678,000
81-90	5,679,000	6,803,000
91-100	6,804,000	9,023,000

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	728,000	2,183,000
11-20	2,184,000	2,558,000
21-30	2,559,000	3,014,000
31-40	3,015,000	3,589,000
41-50	3,590,000	4,066,000
51-60	4,067,000	5,146,000
61-70	5,147,000	6,323,000
71-80	6,324,000	7,635,000
81-90	7,636,000	11,668,000
91-100	11,669,000	30,254,000

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	649,000	1,358,000
11-20	1,359,000	2,098,000
21-30	2,099,000	2,554,000
31-40	2,555,000	2,697,000
41-50	2,698,000	2,934,000
51-60	2,935,000	3,272,000
61-70	3,273,000	3,619,000
71-80	3,620,000	4,088,000
81-90	4,089,000	5,507,000
91-100	5,508,000	9,720,000

TABLE 4.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	431,000	796,000
11-20	797,000	937,000
21-30	938,000	1,008,000
31-40	1,009,000	1,106,000
41-50	1,107,000	1,266,000
51-60	1,267,000	1,413,000
61-70	1,414,000	1,569,000
71-80	1,570,000	1,779,000
81-90	1,780,000	2,389,000
91-100	2,390,000	10,274,000

TABLE 4.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2012

1-10	259,000	645,000
11-20	646,000	755,000
21-30	756,000	827,000
31-40	828,000	918,000
41-50	919,000	995,000
51-60	996,000	1,106,000
61-70	1,107,000	1,179,000
71-80	1,180,000	1,292,000
81-90	1,293,000	1,600,000
91-100	1,601,000	2,756,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(27,298,000)	(21,282,000)
11-20	(21,281,000)	(17,171,000)
21-30	(17,170,000)	(13,645,000)
31-40	(13,644,000)	(11,559,000)
41-50	(11,558,000)	(10,220,000)
51-60	(10,219,000)	(9,071,000)
61-70	(9,070,000)	(8,345,000)
71-80	(8,344,000)	(7,402,000)
81-90	(7,401,000)	(6,625,000)
91-100	(6,624,000)	(2,704,000)

TABLE 4.31
MEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(13,940,000)	(7,529,000)
11-20	(7,528,000)	(6,057,000)
21-30	(6,056,000)	(5,188,000)
31-40	(5,187,000)	(4,646,000)
41-50	(4,645,000)	(4,132,000)
51-60	(4,131,000)	(3,708,000)
61-70	(3,707,000)	(3,329,000)
71-80	(3,328,000)	(2,895,000)
81-90	(2,894,000)	(2,071,000)
91-100	(2,070,000)	(330,000)

TABLE 4.32
WOMEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(8,445,000)	(6,167,000)
11-20	(6,166,000)	(4,892,000)
21-30	(4,891,000)	(4,357,000)
31-40	(4,356,000)	(3,836,000)
41-50	(3,835,000)	(3,477,000)
51-60	(3,476,000)	(3,079,000)
61-70	(3,078,000)	(2,850,000)
71-80	(2,849,000)	(2,610,000)
81-90	(2,609,000)	(1,936,000)
91-100	(1,935,000)	(520,000)

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(7,519,000)	(3,571,000)
11-20	(3,570,000)	(3,003,000)
21-30	(3,002,000)	(2,505,000)
31-40	(2,504,000)	(2,140,000)
41-50	(2,139,000)	(1,962,000)
51-60	(1,961,000)	(1,809,000)
61-70	(1,808,000)	(1,599,000)
71-80	(1,598,000)	(1,053,000)
81-90	(1,052,000)	(807,000)
91-100	(806,000)	(474,000)

TABLE 4.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES
(Positive Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

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

TABLE 4.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(3,521,000)	(1,451,000)
11-20	(1,450,000)	(1,180,000)
21-30	(1,179,000)	(1,049,000)
31-40	(1,048,000)	(904,000)
41-50	(903,000)	(760,000)
51-60	(759,000)	(684,000)
61-70	(683,000)	(585,000)
71-80	(584,000)	(502,000)
81-90	(501,000)	(248,000)
91-100	(247,000)	(25,000)

TABLE 4.35
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2012

1-10	(2,262,000)	(1,434,000)
11-20	(1,433,000)	(1,172,000)
21-30	(1,171,000)	(1,055,000)
31-40	(1,054,000)	(970,000)
41-50	(969,000)	(892,000)
51-60	(891,000)	(819,000)
61-70	(818,000)	(724,000)
71-80	(723,000)	(657,000)
81-90	(656,000)	(464,000)
91-100	(463,000)	(140,000)

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2012									
	Men's	769,000	12,902,000	3,915,000	19,679,000	4,340,000	15,885,000	(3,343,000)	(60,000)
	Women's	219,000	1,150,000	3,244,000	11,414,000	4,154,000	12,677,000	(3,905,000)	(155,000)
	Coed	1,104,000	8,231,000	5,208,000	21,593,000	4,067,000	13,602,000	(2,765,000)	275,000
	Total	2,206,000	15,564,000	12,756,000	33,811,000	12,983,000	33,811,000	(9,809,000)	0
2011									
	Men's	715,000	14,493,000	3,696,000	20,676,000	4,095,000	15,308,000	(3,116,000)	(25,000)
	Women's	217,000	1,237,000	3,043,000	11,035,000	3,827,000	12,211,000	(3,647,000)	(251,000)
	Coed	1,089,000	7,914,000	4,720,000	20,241,000	3,524,000	13,155,000	(2,463,000)	411,000
	Total	2,244,000	17,349,000	11,831,000	32,228,000	11,930,000	32,228,000	(9,333,000)	0
2010									
	Men's	632,000	12,649,000	3,518,000	17,768,000	3,783,000	12,719,000	(2,918,000)	(10,000)
	Women's	206,000	823,000	2,931,000	8,154,000	3,596,000	11,860,000	(3,373,000)	(128,000)
	Coed	1,048,000	7,371,000	4,559,000	17,275,000	3,486,000	14,067,000	(2,398,000)	368,000
	Total	1,993,000	14,367,000	11,077,000	32,098,000	11,562,000	32,098,000	(8,597,000)	0
2009									
	Men's	692,000	12,320,000	3,386,000	15,777,000	3,698,000	13,190,000	(2,835,000)	(6,000)
	Women's	204,000	788,000	2,792,000	10,862,000	3,536,000	10,948,000	(3,324,000)	(68,000)
	Coed	908,000	10,820,000	4,370,000	16,885,000	3,321,000	12,848,000	(2,339,000)	280,000
	Total	2,099,000	16,809,000	10,382,000	30,102,000	10,502,000	30,102,000	(8,340,000)	0
2008									
	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
	Total	2,125,000	13,693,000	10,082,000	29,243,000	10,347,000	29,243,000	(8,031,000)	0
2004									
	Men's	463,000	6,134,000	2,273,000	7,237,000	2,584,000	6,973,000	(1,885,000)	(112,000)
	Women's	101,000	1,314,000	1,866,000	5,504,000	2,506,000	7,334,000	(2,277,000)	(220,000)
	Coed	548,000	13,806,000	2,872,000	17,728,000	1,854,000	9,852,000	(1,178,000)	542,000
	Total	1,469,000	15,413,000	7,281,000	21,237,000	7,147,000	21,237,000	(5,266,000)	0

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

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2012

		Generated Revenues	Total Revenues	Total Expenses
2012 (1.265)				
	Men's	608,000	3,095,000	3,431,000
	Women's	173,000	2,564,000	3,284,000
	Coed	872,000	4,117,000	3,215,000
	Total	1,744,000	10,084,000	10,263,000
2011 (1.245)				
	Men's	574,000	2,969,000	3,289,000
	Women's	174,000	2,444,000	3,074,000
	Coed	875,000	3,791,000	2,830,000
	Total	1,802,000	9,503,000	9,582,000
2010 (1.216)				
	Men's	520,000	2,893,000	3,111,000
	Women's	169,000	2,410,000	2,957,000
	Coed	862,000	3,749,000	2,867,000
	Total	1,639,000	9,109,000	9,508,000
2009 (1.205)				
	Men's	574,000	2,810,000	3,069,000
	Women's	169,000	2,317,000	2,934,000
	Coed	753,000	3,627,000	2,756,000
	Total	1,742,000	8,616,000	8,715,000
2008 (1.179)				
	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
	Total	1,802,000	8,552,000	8,776,000
2004 (1.000)				
	Men's	463,000	2,273,000	2,584,000
	Women's	101,000	1,866,000	2,506,000
	Coed	548,000	2,872,000	1,854,000
	Total	1,469,000	7,281,000	7,147,000

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

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2012										
	Men's	5.92%	1.68%	7.60%	4.24%	1.68%	5.93%	4.32%	1.67%	5.99%
	Women's	-0.57%	1.43%	0.85%	4.91%	1.69%	6.60%	6.83%	1.72%	8.55%
	Coed	-0.34%	1.68%	1.34%	8.60%	1.74%	10.34%	13.60%	1.82%	15.42%
	Total	-3.22%	1.52%	-1.70%	6.11%	1.71%	7.82%	7.11%	1.72%	8.83%
2011										
	Men's	10.38%	2.75%	13.13%	2.63%	2.43%	5.06%	5.72%	2.53%	8.25%
	Women's	2.96%	2.38%	5.34%	1.41%	2.41%	3.82%	3.96%	2.47%	6.42%
	Coed	1.51%	2.40%	3.91%	1.12%	2.41%	3.53%	-1.29%	2.38%	1.09%
	Total	9.95%	2.65%	12.59%	4.33%	2.48%	6.81%	0.78%	2.40%	3.18%
2010										
	Men's	-9.41%	0.74%	-8.67%	2.95%	0.94%	3.90%	1.37%	0.93%	2.30%
	Women's	0.00%	0.98%	0.98%	4.01%	0.96%	4.98%	0.78%	0.91%	1.70%
	Coed	14.48%	0.94%	15.42%	3.36%	0.96%	4.32%	4.03%	0.94%	4.97%
	Total	-5.91%	0.86%	-5.05%	5.72%	0.97%	6.69%	9.10%	0.99%	10.09%
2009										
	Men's	-3.32%	2.18%	-1.14%	5.44%	2.33%	7.77%	5.03%	2.32%	7.34%
	Women's	2.60%	2.01%	4.62%	2.25%	2.28%	4.53%	1.71%	2.26%	3.97%
	Coed	-4.98%	2.09%	-2.89%	9.13%	2.43%	11.56%	-0.14%	2.20%	2.06%
	Total	-3.33%	2.11%	-1.22%	0.75%	2.23%	2.98%	-0.69%	2.19%	1.50%
2008										
	Men's	11.74%	5.57%	17.31%	2.28%	5.10%	7.38%	2.11%	5.09%	7.20%
	Women's	-4.23%	4.78%	0.55%	9.17%	5.44%	14.61%	2.32%	5.10%	7.43%
	Coed	4.02%	5.19%	9.21%	-3.95%	4.79%	0.84%	4.82%	5.23%	10.05%
	Total	4.04%	5.19%	9.22%	3.48%	5.16%	8.64%	4.81%	5.23%	10.04%

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

TABLE 5.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2012

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2012							
	Men's Basketball	508,000	12,727,000	1,571,000	16,018,000	1,836,000	12,240,000
	Women's Basketball	70,000	873,000	1,078,000	2,853,000	1,225,000	2,917,000
2011							
	Men's Basketball	510,000	14,289,000	1,573,000	17,874,000	1,737,000	12,515,000
	Women's Basketball	64,000	809,000	1,003,000	2,956,000	1,170,000	2,928,000
2010							
	Men's Basketball	434,000	12,551,000	1,389,000	15,363,000	1,463,000	10,322,000
	Women's Basketball	59,000	702,000	924,000	2,580,000	1,091,000	2,548,000
2009							
	Men's Basketball	434,000	12,203,000	1,356,000	13,486,000	1,484,000	10,512,000
	Women's Basketball	61,000	383,000	926,000	3,032,000	1,102,000	3,010,000
2008							
	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
2004							
	Men's Basketball	298,000	6,024,000	959,000	6,024,000	1,057,000	5,765,000
	Women's Basketball	36,000	772,000	568,000	2,072,000	808,000	2,141,000

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

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Men's Program	1	1%	4,607,000	96	99%	(3,366,000)
	Women's Program	0	0%	NA	97	100%	(3,905,000)
	Total	0	0%	NA	97	100%	(9,809,000)
2011							
	Men's Program	1	1%	4,588,000	95	99%	(3,118,000)
	Women's Program	0	0%	NA	96	100%	(3,647,000)
	Total	0	0%	NA	96	100%	(9,330,000)
2010							
	Men's Program	1	1%	4,114,000	96	99%	(2,920,000)
	Women's Program	0	0%	NA	97	100%	(3,373,000)
	Total	0	0%	NA	97	100%	(8,597,000)
2009							
	Men's Program	0	0%	0	97	100%	(2,839,000)
	Women's Program	0	0%	NA	97	100%	(3,324,000)
	Total	0	0%	0	97	100%	(8,340,000)
2008							
	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)
2004							
	Men's Program	1	1%	934,000	93	99%	(1,894,000)
	Women's Program	0	0%	NA	94	100%	(2,277,000)
	Total	1	1%	3,218,000	93	99%	(5,367,000)
	Nine Year Average Total Program	0	0%	NA	94	100%	(7,854,000)

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2012

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2012							
	Men's Basketball	6	6%	424,000	91	94%	(1,231,000)
	Women's Basketball	0	0%	NA	97	100%	(1,131,000)
2011							
	Men's Basketball	5	5%	1,224,000	91	95%	(1,094,000)
	Women's Basketball	0	0%	NA	96	100%	(1,095,000)
2010							
	Men's Basketball	5	5%	1,764,000	92	95%	(984,000)
	Women's Basketball	0	0%	NA	97	100%	(1,027,000)
2009							
	Men's Basketball	7	7%	952,000	90	93%	(996,000)
	Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
2008							
	Men's Basketball	7	8%	811,000	86	92%	(868,000)
	Women's Basketball	0	0%	N/A	93	100%	(944,000)
2004							
	Men's Basketball	8	8%	704,000	86	83%	(640,000)
	Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2012
Median Values

	Public	Private	Total
Total Ticket Sales	158,000	295,000	229,000
NCAA and conference distributions	404,000	498,000	447,000
Guarantees and options	255,000	103,000	181,000
Cash contributions from alumni and others	454,000	652,000	517,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	12,000	20,000	18,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	239,000	246,000	239,000
Sports camps	24,000	11,000	14,000
Endowment/Investment Income	18,000	41,000	25,000
Miscellaneous	114,000	93,000	100,000
Total Generated Revenues	2,103,000	2,620,000	2,206,000
Allocated Revenues:	-	-	-
Direct Institutional Support	2,885,000	9,920,000	6,775,000
Indirect Institutional Support	530,000	1,424,000	804,000
Student Fees	4,368,000	-	600,000
Direct government support	-	-	-
Total Allocated Revenues	8,410,000	11,714,000	10,085,000
Total All Revenues	10,912,000	14,291,000	12,756,000

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	869,000	244,000	98,000	54,000
NCAA and conference distributions	803,000	511,000	378,000	260,000
Guarantees and options	43,000	165,000	268,000	220,000
Cash contributions from alumni and others	1,066,000	705,000	398,000	248,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	26,000	38,000	9,000	9,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	412,000	278,000	168,000	144,000
Sports camps	30,000	44,000	26,000	-
Endowment/Investment Income	127,000	25,000	19,000	-
Miscellaneous	219,000	99,000	75,000	58,000
Total Generated Revenues	4,255,000	2,665,000	1,780,000	1,095,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	12,998,000	8,596,000	5,929,000	3,153,000
Indirect Institutional Support	2,115,000	1,424,000	552,000	304,000
Student Fees	-	217,000	2,159,000	1,820,000
Direct government support	-	-	-	-
Total Allocated Revenues	15,726,000	11,627,000	9,077,000	6,595,000
Total All Revenues	20,673,000	14,363,000	10,846,000	8,037,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2012
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,092,000	1,935,000	1,626,000	Men	143,000	162,000	154,000
Women	1,490,000	2,572,000	2,077,000	Women	127,000	122,000	126,000
Administrative and Non-gender	7,000	35,000	26,000	Administrative and Non-gender	43,000	54,000	46,000
Total	2,758,000	4,859,000	3,799,000	Total	359,000	381,000	371,000
Guarantees and Options				Fundraising			
Men	21,000	41,000	22,000	Men	4,000	20,000	15,000
Women	4,000	2,000	4,000	Women	2,000	3,000	2,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	164,000	152,000	153,000
Total	25,000	64,000	28,000	Total	206,000	228,000	210,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,127,000	1,628,000	1,296,000	Men	103,000	124,000	117,000
Women	1,045,000	1,077,000	1,066,000	Women	82,000	93,000	89,000
Administrative and Non-gender	1,767,000	1,681,000	1,693,000	Administrative and Non-gender	15,000	15,000	15,000
Total	3,983,000	4,558,000	4,178,000	Total	211,000	249,000	237,000
Salaries and Benefits – Third Party paid				Medical			
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	125,000	108,000	125,000
Total	0	0	0	Total	134,000	159,000	141,000
Severance Pay				Membership Dues			
Men	0	0	0	Men	3,000	7,000	4,000
Women	0	0	0	Women	3,000	5,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	35,000	21,000	29,000
Total	0	0	0	Total	41,000	47,000	44,000
Team travel				Sports Camps			
Men	488,000	607,000	527,000	Men	0	0	0
Women	436,000	457,000	450,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	0	0	0
Total	935,000	1,113,000	1,024,000	Total	0	0	0
Recruiting				Spirit Groups			
Men	89,000	131,000	115,000	Men	0	0	0
Women	70,000	103,000	85,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	20,000	12,000	16,000
Total	156,000	236,000	209,000	Total	25,000	20,000	24,000

TABLE 5.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2012
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	26,000	13,000	17,000
Women	8,000	10,000	10,000
Administrative and Non-gender	168,000	68,000	116,000
Total	208,000	178,000	196,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	431,000	827,000	571,000
Total	530,000	1,424,000	804,000
Other			
Men	88,000	141,000	95,000
Women	78,000	82,000	81,000
Administrative and Non-gender	408,000	370,000	376,000
Total	609,000	624,000	609,000
Total Operating Expenses			
Men	3,388,000	5,287,000	4,340,000
Women	3,534,000	4,900,000	4,154,000
Administrative and Non-gender	4,056,000	4,240,000	4,067,000
Total	10,770,000	14,826,000	12,983,000

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,463,000	1,802,000	1,401,000	957,000
Women	3,383,000	2,282,000	1,862,000	1,263,000
Administrative and Non-gender	109,000	10,000	22,000	0
Total	5,946,000	4,075,000	3,238,000	2,216,000
Guarantees and Options				
Men	179,000	24,000	12,000	12,000
Women	17,000	4,000	3,000	3,000
Administrative and Non-gender	0	0	0	0
Total	199,000	30,000	16,000	12,000
Salaries and Benefits – University paid				
Men	2,365,000	1,353,000	1,212,000	748,000
Women	1,639,000	1,062,000	1,066,000	713,000
Administrative and Non-gender	2,612,000	1,856,000	1,653,000	905,000
Total	6,409,000	4,615,000	3,930,000	2,364,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Team travel				
Men	900,000	532,000	483,000	415,000
Women	730,000	434,000	378,000	372,000
Administrative and Non-gender	5,000	0	0	2,000
Total	1,635,000	1,023,000	885,000	791,000
Recruiting				
Men	187,000	122,000	92,000	59,000
Women	148,000	88,000	72,000	58,000
Administrative and Non-gender	0	0	0	0
Total	328,000	217,000	173,000	125,000

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	244,000	156,000	149,000	106,000
Women	194,000	129,000	126,000	102,000
Administrative and Non-gender	133,000	51,000	51,000	9,000
Total	571,000	345,000	387,000	229,000
Fundraising				
Men	21,000	53,000	11,000	2,000
Women	4,000	10,000	1,000	1,000
Administrative and Non-gender	302,000	231,000	116,000	71,000
Total	458,000	311,000	156,000	94,000
Game Expenses				
Men	181,000	136,000	96,000	92,000
Women	118,000	100,000	79,000	65,000
Administrative and Non-gender	21,000	18,000	16,000	0
Total	409,000	265,000	200,000	181,000
Medical				
Men	0	1,000	0	0
Women	0	0	0	0
Administrative and Non-gender	162,000	134,000	100,000	108,000
Total	177,000	149,000	122,000	126,000
Membership Dues				
Men	8,000	7,000	2,000	2,000
Women	7,000	5,000	3,000	3,000
Administrative and Non-gender	19,000	36,000	27,000	31,000
Total	52,000	49,000	36,000	33,000
Sports Camps				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	10,000	4,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	26,000	16,000	25,000	0
Total	31,000	22,000	35,000	7,000

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2012
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	21,000	22,000	20,000	9,000
Women	7,000	17,000	5,000	10,000
Administrative and Non-gender	135,000	197,000	77,000	40,000
Total	745,000	461,000	135,000	107,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	2,063,000	885,000	552,000	251,000
Total	2,115,000	1,424,000	552,000	304,000
Other				
Men	247,000	136,000	81,000	64,000
Women	127,000	87,000	71,000	42,000
Administrative and Non-gender	485,000	403,000	347,000	287,000
Total	952,000	660,000	527,000	400,000
Total Operating Expenses				
Men	7,582,000	4,872,000	3,770,000	2,587,000
Women	6,725,000	4,664,000	3,704,000	2,989,000
Administrative and Non-gender	6,856,000	4,856,000	3,645,000	2,179,000
Total	20,673,000	14,491,000	10,815,000	8,131,000

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 2012
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	84,000	802,000	(2,000)	N/A	N/A	N/A
Basketball	508,000	1,836,000	0	70,000	1,225,000	(49,000)
Bowling	N/A	N/A	N/A	0	198,000	(32,000)
Crew	N/A	N/A	N/A	34,000	355,000	0
Equestrian	N/A	N/A	N/A	1,000	193,000	(192,000)
Fencing	6,000	74,000	0	4,000	92,000	(1,000)
Field Hockey	N/A	N/A	N/A	25,000	517,000	0
Football	N/A	N/A	N/A	N/A	N/A	N/A
Golf	23,000	198,000	(3,000)	14,000	227,000	(17,000)
Gymnastics	40,000	221,000	(66,000)	18,000	709,000	0
Ice Hockey	925,000	2,106,000	0	18,000	1,505,000	(111,000)
Lacrosse	79,000	844,000	0	18,000	488,000	0
Rifle	0	0	0	0	0	0
Rugby	N/A	N/A	N/A	0	269,000	0
Sand Volleyball	N/A	N/A	N/A	1,000	94,000	(52,000)
Skiing	22,000	441,000	(22,000)	21,000	479,000	(26,000)
Soccer	27,000	590,000	(4,000)	21,000	635,000	(7,000)
Softball	N/A	N/A	N/A	21,000	547,000	(1,000)
Swimming	17,000	281,000	(1,000)	12,000	306,000	(5,000)
Tennis	6,000	219,000	(4,000)	5,000	259,000	(11,000)
Track & Field/X Country	9,000	327,000	(11,000)	8,000	388,000	(6,000)
Volleyball	81,000	394,000	(26,000)	16,000	562,000	(31,000)
Water Polo	37,000	267,000	(2,000)	15,000	254,000	(16,000)
Wrestling	60,000	507,000	0	N/A	N/A	N/A
Other	30,000	121,000	0	78,000	131,000	0

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 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	103,000	88,000	193,000	-
Basketball	317,000	282,000	592,000	37,000
Cross Country/Track	37,000	24,000	65,000	-
Fencing	13,000	3,000	16,000	-
Football	299,000	516,000	815,000	5,000
Golf	40,000	-	42,000	-
Gymnastics	44,000	-	44,000	-
Ice Hockey	296,000	239,000	506,000	-
Lacrosse	100,000	87,000	184,000	-
Rifle	-	-	-	-
Skiing	49,000	38,000	111,000	-
Soccer	94,000	57,000	150,000	-
Swimming	33,000	22,000	50,000	-
Tennis	37,000	2,000	45,000	-
Volleyball	87,000	55,000	153,000	-
Water Polo	57,000	11,000	94,000	-
Wrestling	89,000	56,000	144,000	-
Other	43,000	31,000	66,000	-

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2012
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	162,000	204,000	370,000	16,000
Bowling	22,000	2,000	31,000	-
Crew	55,000	31,000	92,000	-
Cross Country/Track	39,000	27,000	74,000	-
Equestrian	49,000	-	49,000	-
Fencing	15,000	4,000	19,000	-
Field Hockey	80,000	50,000	126,000	-
Golf	39,000	-	47,000	-
Gymnastics	94,000	39,000	133,000	-
Ice Hockey	163,000	153,000	295,000	-
Lacrosse	68,000	48,000	117,000	-
Rifle	-	-	-	-
Rugby	59,000	9,000	68,000	-
Sand Volleyball	27,000	13,000	43,000	-
Skiing	49,000	38,000	111,000	-
Soccer	82,000	48,000	128,000	-
Softball	74,000	46,000	116,000	-
Swimming	37,000	23,000	61,000	-
Tennis	34,000	3,000	45,000	-
Volleyball	83,000	52,000	132,000	-
Water Polo	46,000	11,000	84,000	-
Other	55,000	12,000	74,000	-

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2012
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	581,000	542,000	0	894,000	615,000	0	721,000	588,000	0
Total	581,000	542,000	0	895,000	615,000	0	721,000	588,000	0
Assistant Coaches									
Institution Paid	468,000	433,000	0	542,000	425,000	0	506,000	432,000	0
Total	468,000	433,000	0	542,000	425,000	0	506,000	432,000	0
Administrative Salaries									
Institution Paid	31,000	14,000	1,767,000	69,000	30,000	1,681,000	44,000	24,000	1,693,000
Total	31,000	14,000	1,767,000	69,000	31,000	1,681,000	44,000	24,000	1,693,000
Total Program									
Institution Paid	1,127,000	1,045,000	1,767,000	1,628,000	1,077,000	1,681,000	1,296,000	1,066,000	1,693,000
Total	1,140,000	1,045,000	1,767,000	1,638,000	1,077,000	1,681,000	1,296,000	1,066,000	1,693,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 5.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012
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.
Total Ticket Sales	14%	3%	23%	5%	20%	4%
NCAA and conference distributions	16%	4%	21%	5%	19%	4%
Guarantees and options	11%	2%	3%	1%	6%	1%
Cash contributions from alumni and others	29%	6%	27%	6%	28%	6%
Third Party Support	1%	0%	0%	0%	0%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	0%	1%	0%	2%	0%
Broadcast Rights	0%	0%	1%	0%	1%	0%
Royalties/Advertising/Sponsorship	13%	3%	13%	3%	13%	3%
Sports camps	4%	1%	3%	1%	3%	1%
Endowment/Investment Income	2%	0%	3%	1%	3%	1%
Miscellaneous	8%	2%	4%	1%	6%	1%
Total Generated Revenues	<u>100%</u>	22%	<u>100%</u>	23%	<u>100%</u>	23%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		27%		65%		50%
Indirect Institutional Support		7%		11%		10%
Student Fees		44%		1%		17%
Direct government support		0%		0%		0%
Total Allocated Revenues		<u>78%</u>		<u>77%</u>		<u>77%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 45 public and 52 private institutions reporting.

TABLE 5.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	10%	14%	12%	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%	29%	Total	1%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	0%	1%	1%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	11%	11%	11%	Men	0%	1%	1%
Women	9%	8%	8%	Women	0%	0%	0%
Administrative and Non-gender	16%	11%	13%	Administrative and Non-gender	2%	2%	2%
Total	35%	29%	32%	Total	3%	2%	3%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	0%
Total	0%	0%	0%	Total	3%	2%	2%
Severance Pay				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	1%	1%	1%
Team travel				Membership Dues			
Men	5%	4%	4%	Men	0%	0%	0%
Women	4%	3%	4%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	0%
Total	9%	8%	8%	Total	1%	0%	0%

TABLE 5.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2012
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Facilities Maintenance and Rental			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	4%	2%	2%
Total	5%	3%	4%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	6%	9%	8%
Total	7%	11%	9%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	3%
Total	6%	5%	5%
Total Operating Expenses			
Men	32%	37%	35%
Women	31%	33%	33%
Administrative and Non-gender	37%	29%	32%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 45 public and 52 private institutions reporting.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	454,000	864,000
11-20	865,000	1,202,000
21-30	1,203,000	1,621,000
31-40	1,622,000	1,870,000
41-50	1,871,000	2,205,000
51-60	2,206,000	2,669,000
61-70	2,670,000	3,129,000
71-80	3,130,000	3,791,000
81-90	3,792,000	7,511,000
91-100	7,512,000	15,564,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	148,000	319,000
11-20	320,000	438,000
21-30	439,000	560,000
31-40	561,000	687,000
41-50	688,000	768,000
51-60	769,000	917,000
61-70	918,000	1,152,000
71-80	1,153,000	1,540,000
81-90	1,541,000	4,358,000
91-100	4,359,000	12,902,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	0	63,000
11-20	64,000	103,000
21-30	104,000	132,000
31-40	133,000	188,000
41-50	189,000	218,000
51-60	219,000	290,000
61-70	291,000	343,000
71-80	344,000	425,000
81-90	426,000	510,000
91-100	511,000	1,150,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	91,000	432,000
11-20	433,000	566,000
21-30	567,000	718,000
31-40	719,000	931,000
41-50	932,000	1,103,000
51-60	1,104,000	1,328,000
61-70	1,329,000	1,631,000
71-80	1,632,000	2,009,000
81-90	2,010,000	2,730,000
91-100	2,731,000	8,231,000

TABLE 5.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	83,000	196,000
11-20	197,000	279,000
21-30	280,000	344,000
31-40	345,000	412,000
41-50	413,000	507,000
51-60	508,000	594,000
61-70	595,000	739,000
71-80	740,000	966,000
81-90	967,000	3,671,000
91-100	3,672,000	12,727,000

TABLE 5.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	0	17,000
11-20	18,000	29,000
21-30	30,000	38,000
31-40	39,000	54,000
41-50	55,000	69,000
51-60	70,000	77,000
61-70	78,000	91,000
71-80	92,000	140,000
81-90	141,000	216,000
91-100	217,000	873,000

TABLE 5.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	3,504,000	7,732,000
11-20	7,733,000	9,496,000
21-30	9,497,000	10,531,000
31-40	10,532,000	10,932,000
41-50	10,933,000	12,982,000
51-60	12,983,000	14,175,000
61-70	14,176,000	15,522,000
71-80	15,523,000	18,312,000
81-90	18,313,000	23,961,000
91-100	23,962,000	33,811,000

TABLE 5.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	1,312,000	2,499,000
11-20	2,500,000	3,060,000
21-30	3,061,000	3,397,000
31-40	3,398,000	3,847,000
41-50	3,848,000	4,339,000
51-60	4,340,000	4,836,000
61-70	4,837,000	5,474,000
71-80	5,475,000	6,474,000
81-90	6,475,000	8,997,000
91-100	8,998,000	15,885,000

TABLE 5.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	1,490,000	2,553,000
11-20	2,554,000	3,144,000
21-30	3,145,000	3,509,000
31-40	3,510,000	3,898,000
41-50	3,899,000	4,153,000
51-60	4,154,000	4,387,000
61-70	4,388,000	5,020,000
71-80	5,021,000	5,773,000
81-90	5,774,000	7,166,000
91-100	7,167,000	12,677,000

TABLE 5.25
NONGENDER EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	0	1,912,000
11-20	1,913,000	2,308,000
21-30	2,309,000	3,035,000
31-40	3,036,000	3,555,000
41-50	3,556,000	4,066,000
51-60	4,067,000	4,558,000
61-70	4,559,000	5,272,000
71-80	5,273,000	6,197,000
81-90	6,198,000	7,631,000
91-100	7,632,000	13,602,000

TABLE 5.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	679,000	1,031,000
11-20	1,032,000	1,216,000
21-30	1,217,000	1,422,000
31-40	1,423,000	1,534,000
41-50	1,535,000	1,835,000
51-60	1,836,000	2,058,000
61-70	2,059,000	2,318,000
71-80	2,319,000	2,717,000
81-90	2,718,000	4,158,000
91-100	4,159,000	12,240,000

TABLE 5.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	585,000	838,000
11-20	839,000	962,000
21-30	963,000	1,068,000
31-40	1,069,000	1,140,000
41-50	1,141,000	1,224,000
51-60	1,225,000	1,328,000
61-70	1,329,000	1,520,000
71-80	1,521,000	1,686,000
81-90	1,687,000	2,000,000
91-100	2,001,000	2,917,000

TABLE 5.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	(24,553,000)	(18,041,000)
11-20	(18,040,000)	(14,181,000)
21-30	(14,180,000)	(12,870,000)
31-40	(12,869,000)	(10,813,000)
41-50	(10,812,000)	(9,810,000)
51-60	(9,809,000)	(9,193,000)
61-70	(9,192,000)	(8,288,000)
71-80	(8,287,000)	(7,076,000)
81-90	(7,075,000)	(5,934,000)
91-100	(5,933,000)	(2,821,000)

TABLE 5.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	(9,163,000)	(5,557,000)
11-20	(5,556,000)	(4,453,000)
21-30	(4,452,000)	(4,200,000)
31-40	(4,199,000)	(3,667,000)
41-50	(3,666,000)	(3,367,000)
51-60	(3,366,000)	(2,977,000)
61-70	(2,976,000)	(2,695,000)
71-80	(2,694,000)	(2,271,000)
81-90	(2,270,000)	(1,898,000)
91-100	(1,897,000)	(700,000)

TABLE 5.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	(11,940,000)	(6,644,000)
11-20	(6,643,000)	(5,514,000)
21-30	(5,513,000)	(4,679,000)
31-40	(4,678,000)	(4,085,000)
41-50	(4,084,000)	(3,906,000)
51-60	(3,905,000)	(3,622,000)
61-70	(3,621,000)	(3,378,000)
71-80	(3,377,000)	(2,910,000)
81-90	(2,909,000)	(2,436,000)
91-100	(2,435,000)	(1,420,000)

TABLE 5.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	(3,064,000)	(2,108,000)
11-20	(2,107,000)	(1,821,000)
21-30	(1,820,000)	(1,591,000)
31-40	(1,590,000)	(1,380,000)
41-50	(1,379,000)	(1,232,000)
51-60	(1,231,000)	(1,027,000)
61-70	(1,026,000)	(944,000)
71-80	(943,000)	(747,000)
81-90	(746,000)	(563,000)
91-100	(562,000)	(124,000)

TABLE 5.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2012

1-10	(2,755,000)	(1,918,000)
11-20	(1,917,000)	(1,540,000)
21-30	(1,539,000)	(1,434,000)
31-40	(1,433,000)	(1,243,000)
41-50	(1,242,000)	(1,132,000)
51-60	(1,131,000)	(1,051,000)
61-70	(1,050,000)	(955,000)
71-80	(954,000)	(911,000)
81-90	(910,000)	(756,000)
91-100	(755,000)	(585,000)

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2012)

Division I – Basketball

TABLE 6.1
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	3,000
11-20	4,000	9,000
21-30	10,000	19,000
31-40	20,000	31,000
41-50	32,000	59,000
51-60	60,000	159,000
61-70	160,000	342,000
71-80	343,000	580,000
81-90	581,000	2,375,000
91-100	2,376,000	42,435,000

TABLE 6.2
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2012

Percentile	More than	Less than
1-10	31,000	99,000
11-20	100,000	145,000
21-30	146,000	225,000
31-40	226,000	351,000
41-50	352,000	448,000
51-60	449,000	675,000
61-70	676,000	1,147,000
71-80	1,148,000	1,780,000
81-90	1,781,000	3,742,000
91-100	3,743,000	15,901,000

TABLE 6.3
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	1,000
11-20	2,000	4,000
21-30	5,000	9,000
31-40	10,000	15,000
41-50	16,000	25,000
51-60	26,000	43,000
61-70	44,000	67,000
71-80	68,000	108,000
81-90	109,000	233,000
91-100	234,000	4,703,000

TABLE 6.4
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2012

Percentile	More than	Less than
1-10	22,000	81,000
11-20	82,000	121,000
21-30	122,000	181,000
31-40	182,000	300,000
41-50	301,000	390,000
51-60	391,000	576,000
61-70	577,000	913,000
71-80	914,000	1,224,000
81-90	1,225,000	1,878,000
91-100	1,879,000	6,587,000

TABLE 6.5
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	2,000
11-20	3,000	5,000
21-30	6,000	10,000
31-40	11,000	17,000
41-50	18,000	25,000
51-60	26,000	39,000
61-70	40,000	88,000
71-80	89,000	277,000
81-90	278,000	726,000
91-100	727,000	24,221,000

TABLE 6.7
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	0
11-20	1,000	2,000
21-30	3,000	4,000
31-40	5,000	7,000
41-50	8,000	12,000
51-60	13,000	18,000
61-70	19,000	29,000
71-80	30,000	57,000
81-90	58,000	119,000
91-100	120,000	2,146,000

TABLE 6.6
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	31,000	92,000
11-20	93,000	119,000
21-30	120,000	149,000
31-40	150,000	199,000
41-50	200,000	306,000
51-60	307,000	426,000
61-70	427,000	628,000
71-80	629,000	1,262,000
81-90	1,263,000	2,447,000
91-100	2,448,000	15,901,000

TABLE 6.8
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	22,000	64,000
11-20	65,000	97,000
21-30	98,000	124,000
31-40	125,000	153,000
41-50	154,000	243,000
51-60	244,000	356,000
61-70	357,000	505,000
71-80	506,000	965,000
81-90	966,000	1,544,000
91-100	1,545,000	5,492,000

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	8,000
11-20	9,000	25,000
21-30	26,000	51,000
31-40	52,000	96,000
41-50	97,000	261,000
51-60	262,000	384,000
61-70	385,000	557,000
71-80	558,000	1,038,000
81-90	1,039,000	7,112,000
91-100	7,113,000	42,435,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	0	4,000
11-20	5,000	13,000
21-30	14,000	23,000
31-40	24,000	40,000
41-50	41,000	57,000
51-60	58,000	76,000
61-70	77,000	110,000
71-80	111,000	200,000
81-90	201,000	402,000
91-100	403,000	4,703,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	37,000	138,000
11-20	139,000	293,000
21-30	294,000	393,000
31-40	394,000	499,000
41-50	500,000	800,000
51-60	801,000	1,114,000
61-70	1,115,000	1,522,000
71-80	1,523,000	2,313,000
81-90	2,314,000	5,534,000
91-100	5,535,000	15,490,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2012

Percentile	More than	Less than
1-10	26,000	119,000
11-20	120,000	262,000
21-30	263,000	350,000
31-40	351,000	435,000
41-50	436,000	697,000
51-60	698,000	917,000
61-70	918,000	1,141,000
71-80	1,142,000	1,478,000
81-90	1,479,000	2,698,000
91-100	2,699,000	6,587,000

GLOSSARY

REVENUE ITEMS FROM AGREED-UPON PROCEDURES

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

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

EXPENSE ITEMS FROM AGREED-UPON PROCEDURES

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

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

OTHER TERMINOLOGY

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

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

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

Division I without Football This division was formerly known as Division I-AAA. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.

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

Division III

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

Football Bowl Subdivision

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

Football Championship Subdivision

This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven'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.

Generated Revenues

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

Inflationary Effect

The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.

Median Values

Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.

Net Operating Results

Total generated revenues less total operating expenses. These results are reported as either Net Generated Revenue (generated revenues exceed expenses) or Negative Net Generated Revenue (expenses exceed generated revenues.)

Non-gender Revenues and Expenses

Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.

Third Party Payments

These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.

we are committed
to providing a
quality
education to

STUDENT - ATHLETES

