

Revenues & EXPENSES

2004 – 2011

NCAA® DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2012 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 2011.

Both the format and content of the study continue to evolve. The 2012 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. The format for the 2008, 2009, 2010, 2011 and 2012 editions is significantly different from that of previous editions, and the reader is encouraged to read the Introduction for explanation of these changes. Most data reported for fiscal years prior to 2004 are not comparable to those of subsequent years.

We believe this report provides valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs operate. Interest in prior reports has been outstanding, and we expect the same to be true for this edition. As always, reader comments, inquiries, and/or suggestions are welcome and appreciated, as we anticipate commencing work on the next edition soon.

It is also relevant to note that in the spring of 2004, the 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 this report.

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. Their energetic support and assistance, as well as warm collegiality, made completion of this year's report possible and enjoyable.

We also thank the representatives of the NCAA member institutions who responded to the survey at a time when demands upon athletics administrators for information are sometimes overwhelming. Confidentiality was assured and will be honored. Thanks to the administration of Transylvania University for encouraging me to continue this research.

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

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

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2011

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2011. 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 2012 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 in 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 net generated revenues after excluding allocated revenues;
- The inclusion of additional data concerning expense items, including indirect institutional support, facilities maintenance and rental, severance pay and spirit groups;
- The reporting of more detailed information related to salaries and benefits; and
- The almost exclusive use of median values, with means used in the percentile and 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 2012 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero. The use of medians is in keeping with generally accepted statistical methodology utilized by researchers. Medians mitigate the effect that extreme responses, either high or low, have on means. Comparisons with median values and frequency distributions also better enable institutional officials to determine their relative position within their peer group.

Findings and Observations. Following are general “global” findings and observations for the eight-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 decline in the U.S. economy (the recession) might have on intercollegiate athletics. The answer seems to be “minimal”. 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. 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 2012 football season.
- There was an upward movement in median generated revenues for Division I institutions in all subdivisions from 2010 to 2011 — FBS = 9.7 percent increase; FCS = 4.6 percent increase; and DI w/o FB = 12.6 percent increase. (2.1)
- Total expenses for the last year increased at a slower rate than generated revenues for FBS, FCS and DI w/o FB institutions. FBS median expenses increased 8.8 percent from the prior year, the increase was 1.0 percent at the FCS level and the increase was 3.2 percent at DI w/o FB institutions. (2.1)
- A related observation is the portion of total athletics revenues that are allocated by the institutions — 20 percent in the FBS; 71 percent in the FCS; 77 percent in DI w/o FB. This rate increased among DI w/o FB institutions, and stayed steady in the other two 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 — 6 percent increase in the FBS; 1 percent decrease in the FCS; and 1 percent increase in DI w/o FB. (3.3, 4.3, 5.3) The conclusion is that the growth in athletics expenditures is, in most cases, less than that of the total institution.
- The increase gap, which measures the difference in growth rates of athletics spending and overall institutional spending remained very small in all three subdivisions over the two-year period and is actually near zero. (2.7)
- A total of 23 athletics programs in the FBS reported positive net revenues for the 2011 fiscal year, which represents an increase from the 22 reported in 2010. Nonetheless, the gap between the “profitable” programs and the remainder continued to grow, however a bit more slowly. (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. (3.14, 4.14, 5.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, accounted for more than 51 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 all three subdivisions, total athletic expenditures as a percentage of total institutional expenditures have remained constant at approximately 5 to 6 percent for several years. (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 is less than three percent in the FBS.

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2011

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 2012 edition continues that effort.

Revenue Definitions. Revenues appearing on the athletics budget are now 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 (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 2012 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2011 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 2012 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 2010 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.

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

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2011 fiscal year, with comparisons to the 2004 through 2010 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 9.7 percent, slightly more than the 9.5 percent increase from 2009 to 2010. Median generated revenues have increased by 69.6 percent since the 2004 fiscal year. (2.1)
- Median total expenses increased by 8.8 percent, as compared to 1.7 percent from 2009 to 2010. Over the past two years, generated revenues grew by 20.2 percent and total expenses by 10.7 percent, indicating that much of the expense increase is due to increases in the cost of grants in aid and compensation – the two top expense line items.
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$9,446,000 in 2010 to \$10,282,000 in 2011. This represents an 8.9 percent increase from 2010 (2.3)
- Median negative net generated revenue for the 96 schools reporting losses increased by 4.7 percent from 2010. (3.5)

- The largest generated revenue of \$150,296,000, when compared to the median generated revenue of \$38,781,000 in 2011, 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 \$133,687,000, while the median was \$50,774,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated revenues for men's programs increased by 11.6 percent from 2010, including a 2.6 percent inflationary effect. Thus, the real increase in men's generated revenues was 9.0 percent. Generated revenues for women's programs increased by 7.3 percent, which included a 2.4 percent inflationary effect, yielding a 4.9 percent real increase. (3.3)
- A total of 23 FBS athletics programs reported positive net generated revenues in 2011, up from 22 in 2010. (3.5)
- The median net generated revenues for those surplus programs was \$7,367,000 in 2010 and \$8,976,000 in 2011, while the median net deficit for the remaining programs was \$11,597,000 in 2010 and \$12,140,000 in 2011. The gap between the financially successful programs and others continues to broaden-- \$19,000,000 in 2010 and \$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 eight years reported. This percentage has been relatively stable. (3.6)
- Ticket sales and contributions from alumni and others continue to be the highest categories for generated revenues. The former accounted for approximately 28 percent of generated revenues and 23 percent of total revenue, while the latter accounted for approximately 25 percent of generated and 20 percent of total. Together, these two line items accounted for over one half of generated revenues. (3.14)
- Similarly, two line items made up almost 50 percent of total expenses for the subdivision. Salaries and benefits at about 34 percent and grants-in-aid at 16 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 15 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. (3.12 and 3.13)
- 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 2010 by 4.6 percent, as compared with a 14.0 percent increase from 2009 to 2010. (2.1)
- Median total expenses also increased, but only slightly, (1.0 percent increase) from 2010 and increased 8.9 percent from 2009 to 2010. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues moved from \$5,907,000 in 2004 to \$9,189,000 in 2010, and to \$9,581,000 in 2011. Thus, the median losses for the subdivision's schools continue to grow, increasing by 4.3 percent since 2010. (2.3)
- The largest generated revenue for fiscal 2011 of \$17,661,000 compared with median generated revenue of \$3,439,000 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 \$39,549,000, while the median was \$13,218,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$50,744,000) and the FCS (\$13,218,000) total expenses. Also see Table 4.10 for quartile data.
- Generated revenues for men's programs increased by 7.7 percent from 2010, while generated revenues for women's programs increased by 11.8 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 2.4 percent inflationary increase in total expenses, the real change was a 1.4 percent decrease. (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 2010 was \$9,789,000 and \$9,581,000 in 2011. Other than the current year's slight gain, the net losses have increased fairly steadily over the eight-year period. (4.5)
- Only 2 percent of football programs and 7 percent of men's basketball programs, and 1 percent of women's basketball programs reported net generated revenues (surpluses) for 2011, which was consistent with recent years. These net generated revenues were minimal. The median losses for the remaining programs in 2011 are \$1,737,000 for football, \$688,000 for men's basketball, and \$835,000 for women's basketball. (4.6)
- Ticket sales (16 percent), contributions from alumni and others (28 percent), and NCAA and conference distributions (16 percent) continue to carry the load as a percentage of generated revenues. (4.14)
- Similarly, two line items made up over 50 percent of total expenses for the subdivision. Salaries and benefits at 32 percent and grants-in-aid at 26 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter is apparently market driven. Thus, 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. (4.12 and 4.13)
- Allocated revenues (those provided by the institution or state government) as a percentage of total revenues have remained steady at 71 percent since 2006. (4.14)

DIVISION I WITHOUT FOOTBALL (DI w/o)

- Median generated revenues grew by a healthy 12.6 percent from 2010, after seeing a 5.1 percent decrease from 2009 to 2010. (2.1)
- Median total expenses increased by 3.2 percent from 2010, compared with the 10.1 percent increase from 2009 to 2010. Thus, the growth rate of expenses in this subdivision has slowed considerably while generated revenues have increased this past year. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues, at \$9,330,000, reflects a 8.5 percent increase from 2010. (2.3) Thus, losses in this subdivision continue to grow.
- As in the other two subdivisions, the largest generated revenue of \$17,349,000 and median generated revenue of \$2,244,000 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 \$32,228,000, while the median was \$11,930,000, 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 14.6 percent from 2010 for men's programs, while women's programs saw a five percent increase. Revenues not allocated to a specific gender remained essentially the same since 2010. (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 2.4 percent inflationary increase, there was actually a 0.78 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 2011 was \$9,330,000. The net losses have increased steadily over the eight-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 eight years, moving from \$704,000 in 2004 to almost \$1,224,000 in 2010. Women's basketball losses have grown from \$686,000 in 2004 to \$1,095,000 in 2011. (5.6)
- As in the FCS, ticket sales (19 percent), NCAA/conference distributions (19 percent) and contributions from alumni and others (29 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 30 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 2010 data, there are some significant trends of interest among the dashboards (2.7):

- In the FBS, total athletics expenditures as a percentage of the total institutional budget have remained remarkably steady at 5 percent since 2004. This indicates that athletics expenses have increased at roughly the same pace as those of the overall institution. FCS showed a slight increase from 5 percent in 2004 to 6.2 percent in 2011, while Division I schools without football have fluctuated between 4.5 and 5.8 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 slightly above 30 percent for grants-in-aid. Total compensation as

a percentage of total operating expenses has remained stable for all 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 19 to 20 percent for DI without football. The FBS schools hold steady at or near 75 percent.
- The FBS continues to rely heavily on football revenues (44.4 percent), as does, to a lesser extent the FCS at 22.5 percent.
- Perhaps most importantly, the "increase gap", which measures the difference between increase rates of athletics expenditures and total institutional expenditures, remains close to nil for all three subdivisions.
- 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 substantial for FBS schools.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
Division I
Fiscal Years 2004 through 2011

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Median Total Revenue				Median Total Expense			
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			
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 2005 through 2011

Participating Athletes by Program (Average)	FBS	FCS	Div. I w/o Football
Men's Program – 2011	333	284	177
– 2010	333	288	176
– 2009	331	288	171
– 2008	333	291	167
– 2007	331	290	161
– 2006	325	284	162
– 2005	328	286	159
– 2004	322	283	153
Women's Program – 2011	283	221	179
– 2010	278	221	177
– 2009	272	216	176
– 2008	270	221	170
– 2007	267	217	167
– 2006	263	210	165
– 2005	261	212	164
– 2004	255	210	157
Median Expenses per Athlete			
Men's Program – 2011	67,000	20,000	23,000
– 2010	61,000	19,000	21,000
– 2009	64,000	18,000	22,000
– 2008	57,000	17,000	21,000
– 2007	50,000	15,000	20,000
– 2006	47,000	15,000	19,000
– 2005	41,000	13,000	18,000
– 2004	41,000	12,000	17,000
Women's Program – 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

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

Note: Participating Athletes totals represent non– duplicated count.

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
Football Bowl Subdivision								
Total Generated Revenues	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000	35,336,000	38,781,000
Total Expenses	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000	45,887,000	46,688,000	50,774,000
Median Net Generated Revenue	(5,902,000)	(5,565,000)	(7,265,000)	(7,529,000)	(8,089,000)	(10,164,000)	(9,446,000)	(10,282,000)
Football Championship Subdivision								
Total Generated Revenues	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000	3,289,000	3,439,000
Total Expenses	7,810,000	8,655,000	9,485,000	10,541,000	12,115,000	12,019,000	13,091,000	13,218,000
Median Net Generated Revenue	(5,907,000)	(6,231,000)	(7,121,000)	(7,441,000)	(7,937,000)	(8,643,000)	(9,189,000)	(9,581,000)
Division I without Football								
Total Generated Revenues	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000	1,993,000	2,244,000
Total Expenses	7,147,000	7,931,000	8,918,000	9,403,000	10,347,000	10,502,000	11,562,000	11,930,000
Median Net Generated Revenue	(5,266,000)	(5,881,000)	(6,607,000)	(7,260,000)	(8,031,000)	(8,340,000)	(8,597,000)	(9,330,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
Football Bowl Subdivision								
Largest Reported	103,871,000	89,701,000	241,365,000	117,066,000	123,770,000	138,459,000	143,555,000	150,296,000
Median	28,214,000	32,849,000	35,400,000	37,566,000	41,088,000	45,698,000	48,298,000	52,715,000
Football Championship Subdivision								
Largest Reported	31,671,000	31,144,000	33,514,000	35,761,000	38,701,000	42,565,000	40,186,000	38,966,000
Median	7,770,000	9,007,000	9,642,000	10,527,000	12,080,000	12,111,000	13,189,000	13,425,000
Division I without Football								
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000	30,102,000	32,098,000	32,228,000
Median	7,281,000	8,036,000	8,771,000	9,281,000	10,082,000	10,382,000	11,077,000	11,831,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
Football Bowl Subdivision								
Largest Reported	103,862,000	89,696,000	236,835,000	109,379,000	118,456,000	138,459,000	143,555,000	150,296,000
Median	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000	35,336,000	38,781,000
Football Championship Subdivision								
Largest Reported	15,431,000	14,033,000	15,171,000	15,249,000	17,514,000	18,736,000	18,756,000	17,661,000
Median	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000	3,289,000	3,439,000
Division I without Football								
Largest Reported	15,413,000	10,981,000	12,452,000	13,801,000	13,693,000	16,809,000	14,367,000	17,349,000
Median	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000	1,993,000	2,244,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION I
Fiscal Years 2005 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
Football Bowl Subdivision								
Largest Reported	90,088,000	89,580,000	101,805,000	109,198,000	123,370,000	127,651,000	130,437,000	133,687,000
Median	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000	45,887,000	46,688,000	50,774,000
Football Championship Subdivision								
Largest Reported	28,197,000	32,036,000	34,919,000	37,430,000	40,251,000	42,691,000	39,236,000	39,549,000
Median	7,810,000	8,655,000	9,485,000	10,541,000	12,115,000	12,019,000	13,091,000	13,218,000
Division I without Football								
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000	30,102,000	32,098,000	32,228,000
Median	7,147,000	7,931,000	8,918,000	9,403,000	10,347,000	10,502,000	11,562,000	11,930,000

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Years 2004, 2008, 2010 and 2011

	FBS				FCS				Div. I w/o Football			
	2004	2008	2010	2011	2004	2008	2010	2011	2004	2008	2010	2011
Sponsored sport count	19	19	19	19	18	18	18	17	16	16	17	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.3%	5.0%	5.2%	5.2%	5.9%	5.7%	6.2%	4.5%	5.5%	5.0%	5.8%
Generated Revenues as percentage of Total Revenues	79.0%	76.6%	74.1%	72.1%	26.9%	26.7%	27.0%	27.2%	20.5%	21.1%	20.1%	19.7%
Allocated Revenues as percentage of Total Revenues	21.3%	23.4%	25.9%	27.9%	73.8%	73.3%	73.0%	72.8%	79.5%	78.9%	79.9%	80.3%
Generated Revenues as percentage of total athletic expenditures (self- sufficiency)	76.9%	76.0%	74.9%	75.3%	24.9%	26.1%	27.5%	27.3%	20.3%	20.7%	20.0%	18.9%
Reliance on football generated revenues	43.0%	44.6%	45.2%	44.4%	21.4%	21.5%	24.2%	22.5%	9.7%	1.4%	-	8.7%
Reliance on women's and men's basketball revenues	15.4%	13.0%	13.2%	13.4%	18.8%	16.8%	16.0%	15.4%	29.6%	27.8%	28.2%	29.5%
Increase Gap: Athlete vs. Organization Expense	.	0.2%	-0.3%	1.1%	.	0.1%	1.2%	2.0%	.	0.7%	1.1%	0.3%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	17.1%	16.5%	28.6%	27.8%	29.0%	28.9%	30.2%	28.3%	29.6%	30.2%
Total compensation as percentage of total operating expenses	33.8%	33.3%	34.6%	34.3%	34.6%	32.5%	32.5%	32.5%	34.0%	31.7%	32.7%	32.2%
Coaches' compensation as a percentage of total operating expenses	17.2%	17.5%	18.7%	18.7%	19.8%	18.9%	18.4%	18.9%	19.0%	17.7%	18.0%	17.9%
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%	13.5%
Severance pay as a percentage of total operating expenses	0.0%	0.4%	0.1%	0.0%	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%	19.5%	17.2%	17.8%	16.0%	17.1%	16.6%	17.8%	16.8%	16.9%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	15.4%	15.1%	6.4%	12.0%	11.7%	11.8%	5.4%	9.3%	9.6%	10.2%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.3%	12.2%	11.6%	9.4%	9.1%	7.8%	7.8%	10.1%	10.0%	7.9%	8.4%
Athletic expense per student athlete	63,000	85,000	90,000	97,000	20,000	32,000	33,000	35,000	26,000	39,000	39,000	41,000

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FBS
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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
2007									
	Men's	18,955,000	84,229,000	20,946,000	84,229,000	16,665,000	61,510,000	(379,000)	1,656,000
	Women's	711,000	7,645,000	1,549,000	9,315,000	6,726,000	28,945,000	(5,547,000)	(4,407,000)
	Coed	7,022,000	39,216,000	14,880,000	42,963,000	12,833,000	51,888,000	(4,076,000)	436,000
	Total	26,062,000	109,379,000	37,566,000	117,066,000	39,192,000	109,198,000	(7,529,000)	223,000
2006									
	Men's	17,003,000	81,699,000	18,824,000	81,706,000	15,196,000	62,329,000	731,000	1,209,000
	Women's	641,000	6,585,000	1,701,000	8,840,000	6,143,000	27,431,000	(4,981,000)	(4,033,000)
	Coed	6,917,000	198,974,000	13,590,000	203,504,000	11,867,000	52,448,000	(3,315,000)	1,912,000
	Total	26,432,000	236,835,000	35,400,000	241,365,000	35,756,000	101,805,000	(7,265,000)	163,000
2005									
	Men's	16,773,000	70,335,000	17,173,000	70,337,000	13,340,000	43,285,000	33,000	1,913,000
	Women's	718,000	6,518,000	1,625,000	7,936,000	5,784,000	17,682,000	(4,684,000)	(3,591,000)
	Coed	6,264,000	30,713,000	11,464,000	39,882,000	9,989,000	45,225,000	(3,404,000)	503,000
	Total	24,312,000	89,696,000	32,849,000	89,701,000	31,128,000	89,580,000	(5,565,000)	121,000
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 2010

		Generated Revenues	Total Revenues	Total Expenses
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
2007 (1.123)				
	Men's	16,879,000	18,652,000	14,839,000
	Women's	634,000	1,379,000	5,990,000
	Coed	6,253,000	13,250,000	11,427,000
	Total	23,207,000	33,451,000	34,899,000
2006 (1.092)				
	Men's	15,571,000	17,238,000	13,915,000
	Women's	587,000	1,558,000	5,625,000
	Coed	6,334,000	12,445,000	10,867,000
	Total	24,205,000	32,418,000	32,743,000
2005 (1.039)				
	Men's	16,143,000	16,529,000	12,839,000
	Women's	691,000	1,564,000	5,567,000
	Coed	6,028,000	11,033,000	9,614,000
	Total	23,399,000	31,616,000	29,959,000
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
 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 2011

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
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%
2007										
	Men's	8.40%	3.08%	11.48%	8.20%	3.07%	11.27%	6.64%	3.03%	9.67%
	Women's	7.99%	3.07%	11.05%	-11.45%	2.51%	-8.93%	6.48%	3.02%	9.50%
	Coed	-1.28%	2.80%	1.53%	6.47%	3.02%	9.49%	5.15%	2.99%	8.14%
	Total	-4.12%	2.72%	-1.40%	3.19%	2.93%	6.12%	6.58%	3.03%	9.61%
2006										
	Men's	-3.55%	4.92%	1.37%	4.29%	5.32%	9.61%	8.38%	5.53%	13.91%
	Women's	-15.06%	4.33%	-10.73%	-0.41%	5.08%	4.67%	1.05%	5.15%	6.20%
	Coed	5.07%	5.36%	10.43%	12.80%	5.75%	18.55%	13.04%	5.77%	18.80%
	Total	3.44%	5.28%	8.72%	2.54%	5.23%	7.77%	9.29%	5.58%	14.87%
2005										
	Men's	15.53%	4.51%	20.03%	10.71%	4.32%	15.03%	-2.39%	3.81%	1.42%
	Women's	33.80%	5.22%	39.02%	-1.71%	3.83%	2.12%	5.05%	4.10%	9.15%
	Coed	45.43%	5.67%	51.10%	19.43%	4.66%	24.09%	7.52%	4.19%	11.72%
	Total	2.34%	3.99%	6.33%	12.06%	4.37%	16.43%	3.34%	4.03%	7.37%

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

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FBS
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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
2007							
	Football	11,259,000	66,162,000	11,979,000	66,162,000	9,870,000	31,137,000
	Men's Basketball	4,481,000	23,217,000	4,763,000	23,217,000	3,169,000	9,333,000
	Women's Basketball	223,000	4,843,000	413,000	4,843,000	1,729,000	5,178,000
2006							
	Football	10,617,000	63,717,000	11,604,000	63,717,000	8,535,000	32,289,000
	Men's Basketball	3,981,000	21,478,000	4,063,000	21,478,000	3,059,000	12,314,000
	Women's Basketball	183,000	5,462,000	388,000	5,462,000	1,496,000	7,225,000
2005							
	Football	9,820,000	51,834,000	10,045,000	53,204,000	7,641,000	25,711,000
	Men's Basketball	4,013,000	18,524,000	4,190,000	18,524,000	2,648,000	9,043,000
	Women's Basketball	160,000	5,923,000	425,000	5,923,000	1,538,000	5,583,000
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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Men's Program	55	46%	12,526,000	64	54%	(3,659,000)
	Women's Program	0	0%	NA	119	100%	(5,547,000)
	Total	25	21%	2,998,000	94	79%	(9,748,000)
2006							
	Men's Program	61	51%	9,533,000	58	49%	(4,446,000)
	Women's Program	0	0%	NA	119	100%	(4,981,000)
	Total	19	16%	4,291,000	99	84%	(8,923,000)
2005							
	Men's Program	59	50%	10,400,000	58	50%	(3,690,000)
	Women's Program	0	0%	NA	117	100%	(4,684,000)
	Total	18	15%	2,613,000	99	16%	(7,167,000)
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)
	Seven Year Average Total Program	21	18%	5,399,000	98	82%	(9,928,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS
Fiscal Years 2004 through 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Football	66	55%	10,530,000	53	45%	(2,213,000)
	Men's Basketball	68	57%	2,779,000	51	43%	(852,000)
	Women's Basketball	2	2%	166,000	117	98%	(1,351,000)
2006							
	Football	67	56%	8,789,000	52	44%	(2,520,000)
	Men's Basketball	68	57%	2,717,000	51	43%	(812,000)
	Women's Basketball	2	2%	609,000	117	98%	(1,168,000)
2005							
	Football	62	53%	8,205,000	55	47%	(2,190,000)
	Men's Basketball	70	60%	2,318,000	47	40%	(617,000)
	Women's Basketball	2	2%	1,208,000	115	98%	(1,137,000)
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 2011
Median Values

	Public	Private	Total
Total Ticket Sales	9,330,000	8,608,000	9,279,000
NCAA and conference distributions	6,405,000	9,495,000	8,386,000
Guarantees and options	895,000	750,000	862,000
Cash contributions from alumni and others	7,938,000	8,198,000	8,032,000
Third Party Support	-	-	-
Other:			
Concessions/Programs/Novelties	931,000	632,000	872,000
Broadcast Rights	50,000	12,000	38,000
Royalties/Advertising/Sponsorship	2,784,000	1,832,000	2,751,000
Sports camps	97,000	24,000	72,000
Endowment/Investment Income	232,000	1,776,000	298,000
Miscellaneous	718,000	604,000	717,000
Total Generated Revenues	38,577,000	39,505,000	38,781,000
Allocated Revenues:			
Direct Institutional Support	2,459,000	11,693,000	3,190,000
Indirect Institutional Support	35,000	640,000	40,000
Student Fees	2,248,000	-	1,759,000
Direct government support	0	-	0
Total Allocated Revenues	9,343,000	16,127,000	10,516,000
Total All Revenues	49,181,000	55,632,000	52,715,000

TABLE 3.8
SOURCES OF REVENUES
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	26,900,000	12,568,000	5,498,000	1,190,000
NCAA and conference distributions	20,503,000	11,865,000	3,882,000	1,418,000
Guarantees and options	516,000	1,055,000	673,000	1,240,000
Cash contributions from alumni and others	25,508,000	12,251,000	6,110,000	1,492,000
Third Party Support	-	-	-	-
Other:				
Concessions/Programs/Novelties	2,212,000	1,414,000	649,000	117,000
Broadcast Rights	1,631,000	111,000	8,000	-
Royalties/Advertising/Sponsorship	6,008,000	4,472,000	1,466,000	615,000
Sports camps	201,000	33,000	12,000	166,000
Endowment/Investment Income	1,866,000	848,000	195,000	63,000
Miscellaneous	1,920,000	687,000	665,000	189,000
Total Generated Revenues	88,168,000	48,209,000	24,248,000	7,362,000
Allocated Revenues:				
Direct Institutional Support	-	6,319,000	4,908,000	5,155,000
Indirect Institutional Support	-	-	330,000	1,114,000
Student Fees	-	1,724,000	1,655,000	4,398,000
Direct government support	-	-	-	-
Total Allocated Revenues	2,809,000	9,359,000	13,926,000	14,113,000
Total All Revenues	89,752,000	60,783,000	39,904,000	22,461,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2011
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	3,872,000	7,448,000	4,242,000	Men	677,000	677,000	677,000
Women	2,800,000	5,316,000	3,158,000	Women	276,000	287,000	281,000
Administrative and Non-gender	177,000	92,000	165,000	Administrative and Non-gender	122,000	146,000	122,000
Total	7,157,000	12,280,000	7,677,000	Total	1,151,000	1,268,000	1,165,000
Guarantees and Options				Fundraising			
Men	1,190,000	1,177,000	1,183,000	Men	45,000	281,000	49,000
Women	53,000	51,000	52,000	Women	8,000	15,000	9,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	743,000	718,000	741,000
Total	1,387,000	1,210,000	1,336,000	Total	1,205,000	1,665,000	1,211,000
Salaries and Benefits – University paid				Game Expenses			
Men	7,419,000	8,919,000	8,119,000	Men	1,049,000	1,222,000	1,082,000
Women	2,425,000	3,066,000	2,483,000	Women	238,000	279,000	243,000
Administrative and Non-gender	5,696,000	6,541,000	5,735,000	Administrative and Non-gender	52,000	11,000	47,000
Total	17,333,000	18,106,000	18,051,000	Total	1,714,000	1,837,000	1,776,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	2,000	2,000	2,000
Women	0	0	0	Women	0	3,000	1,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	390,000	426,000	400,000
Total	0	0	0	Total	623,000	561,000	617,000
Severance Pay				Membership Dues			
Men	0	7,000	0	Men	9,000	12,000	10,000
Women	0	0	0	Women	6,000	13,000	7,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	96,000	50,000	94,000
Total	7,000	53,000	13,000	Total	123,000	94,000	123,000
Team travel				Sports Camps			
Men	2,167,000	2,422,000	2,211,000	Men	0	0	0
Women	1,055,000	1,232,000	1,075,000	Women	0	0	0
Administrative and Non-gender	5,000	0	3,000	Administrative and Non-gender	0	0	0
Total	3,313,000	3,743,000	3,342,000	Total	19,000	0	13,000
Recruiting				Spirit Groups			
Men	498,000	563,000	504,000	Men	0	0	0
Women	240,000	242,000	240,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	102,000	69,000	89,000
Total	757,000	776,000	761,000	Total	139,000	88,000	126,000

TABLE 3.9 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FBS
 Fiscal Year 2011
 Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	267,000	348,000	269,000
Women	90,000	82,000	89,000
Administrative and Non-gender	3,179,000	1,319,000	2,573,000
Total	4,849,000	4,389,000	4,747,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	188,000	0
Total	35,000	640,000	40,000
Other			
Men	650,000	1,137,000	742,000
Women	236,000	208,000	229,000
Administrative and Non-gender	1,845,000	1,433,000	1,761,000
Total	3,404,000	2,508,000	3,197,000
Total Operating Expenses			
Men	19,864,000	29,917,000	22,358,000
Women	8,123,000	12,179,000	8,543,000
Administrative and Non-gender	16,669,000	12,553,000	16,203,000
Total	47,109,000	56,245,000	50,774,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	5,260,000	5,414,000	3,319,000	3,071,000
Women	4,315,000	3,991,000	2,662,000	2,204,000
Administrative and Non-gender	169,000	154,000	186,000	140,000
Total	9,791,000	9,651,000	6,466,000	5,439,000
Guarantees and Options				
Men	2,129,000	1,722,000	881,000	487,000
Women	90,000	85,000	36,000	12,000
Administrative and Non-gender	0	0	0	0
Total	2,203,000	1,837,000	933,000	512,000
Salaries and Benefits – University paid				
Men	13,322,000	10,200,000	5,887,000	2,898,000
Women	4,343,000	3,063,000	2,056,000	1,352,000
Administrative and Non-gender	11,382,000	7,663,000	5,182,000	2,426,000
Total	28,488,000	20,727,000	12,870,000	6,931,000
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	246,000	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	321,000	43,000	41,000	0
Team travel				
Men	3,196,000	2,534,000	1,783,000	1,068,000
Women	1,817,000	1,227,000	932,000	584,000
Administrative and Non-gender	5,000	1,000	7,000	6,000
Total	5,094,000	3,948,000	2,825,000	1,778,000
Recruiting				
Men	852,000	593,000	429,000	266,000
Women	364,000	271,000	185,000	113,000
Administrative and Non-gender	0	0	0	0
Total	1,235,000	874,000	620,000	384,000

TABLE 3.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FBS
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	1,128,000	839,000	628,000	342,000
Women	448,000	339,000	273,000	161,000
Administrative and Non-gender	83,000	199,000	144,000	119,000
Total	1,900,000	1,440,000	1,162,000	630,000
Fundraising				
Men	105,000	213,000	86,000	25,000
Women	9,000	36,000	6,000	6,000
Administrative and Non-gender	1,546,000	1,270,000	437,000	379,000
Total	1,987,000	1,683,000	1,032,000	481,000
Game Expenses				
Men	2,498,000	1,717,000	913,000	319,000
Women	486,000	370,000	207,000	119,000
Administrative and Non-gender	65,000	53,000	40,000	25,000
Total	3,606,000	2,447,000	1,274,000	587,000
Medical				
Men	209,000	44,000	0	0
Women	85,000	20,000	0	0
Administrative and Non-gender	511,000	518,000	386,000	327,000
Total	1,103,000	790,000	501,000	348,000
Membership Dues				
Men	9,000	12,000	12,000	6,000
Women	8,000	12,000	9,000	4,000
Administrative and Non-gender	35,000	32,000	320,000	268,000
Total	82,000	78,000	350,000	280,000
Sports Camps				
Men	0	0	0	44,000
Women	0	0	0	45,000
Administrative and Non-gender	0	0	0	0
Total	241,000	5,000	0	100,000
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	249,000	105,000	92,000	41,000
Total	404,000	209,000	110,000	48,000

TABLE 3.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FBS
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	1,767,000	319,000	341,000	136,000
Women	332,000	143,000	70,000	36,000
Administrative and Non-gender	11,516,000	5,314,000	993,000	417,000
Total	17,590,000	7,635,000	2,304,000	636,000
Indirect Institutional Support				
Men	0	0	0	136,000
Women	0	0	0	36,000
Administrative and Non-gender	0	0	114,000	417,000
Total	0	0	330,000	636,000
Other				
Men	1,867,000	1,143,000	511,000	252,000
Women	532,000	269,000	165,000	78,000
Administrative and Non-gender	4,616,000	2,389,000	1,467,000	700,000
Total	7,537,000	4,338,000	2,104,000	1,110,000
Total Operating Expenses				
Men	34,898,000	28,611,000	18,410,000	8,984,000
Women	14,117,000	11,620,000	7,389,000	4,786,000
Administrative and Non-gender	37,019,000	21,287,000	12,010,000	6,225,000
Total	83,422,000	60,599,000	37,530,000	20,793,000

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

TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS
Fiscal Year 2011
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	360,000	1,308,000	(639,000)	N/A	N/A	N/A
Basketball	4,948,000	4,366,000	812,000	275,000	2,304,000	(1,256,000)
Crew	N/A	N/A	N/A	96,000	1,181,000	(774,000)
Equestrian	N/A	N/A	N/A	186,000	1,251,000	(844,000)
Fencing	29,000	183,000	(92,000)	56,000	243,000	(86,000)
Field Hockey	N/A	N/A	N/A	70,000	840,000	(642,000)
Football	16,859,000	13,052,000	3,451,000	N/A	N/A	N/A
Golf	101,000	420,000	(236,000)	60,000	454,000	(290,000)
Gymnastics	64,000	573,000	(321,000)	68,000	935,000	(589,000)
Ice Hockey	815,000	1,977,000	(426,000)	179,000	1,288,000	(852,000)
Lacrosse	495,000	1,283,000	(211,000)	175,000	914,000	(628,000)
Rifle	0	26,000	(26,000)	10,000	44,000	(25,000)
Skiing	35,000	370,000	(281,000)	31,000	324,000	(240,000)
Soccer	127,000	856,000	(498,000)	74,000	1,004,000	(579,000)
Softball	N/A	N/A	N/A	73,000	888,000	(614,000)
Swimming	69,000	731,000	(557,000)	58,000	813,000	(503,000)
Tennis	52,000	488,000	(307,000)	31,000	529,000	(339,000)
Track & Field/X Country	73,000	801,000	(512,000)	67,000	993,000	(611,000)
Volleyball	161,000	685,000	(389,000)	85,000	1,017,000	(591,000)
Water Polo	153,000	575,000	(292,000)	23,000	622,000	(479,000)
Wrestling	154,000	803,000	(331,000)	N/A	N/A	N/A
Other	206,000	392,000	(77,000)	3,000	97,000	(76,000)

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

TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	204,000	168,000	380,000	16,000
Basketball	1,054,000	516,000	1,598,000	188,000
Cross Country/Track	74,000	108,000	197,000	2,000
Fencing	53,000	41,000	95,000	-
Football	1,542,000	2,236,000	3,787,000	471,000
Golf	111,000	37,000	141,000	-
Gymnastics	110,000	62,000	159,000	-
Ice Hockey	370,000	256,000	662,000	78,000
Lacrosse	242,000	143,000	395,000	12,000
Rifle	26,000	-	26,000	-
Skiing	50,000	48,000	98,000	6,000
Soccer	139,000	104,000	245,000	-
Swimming	72,000	99,000	181,000	1,000
Tennis	111,000	45,000	160,000	-
Volleyball	122,000	111,000	240,000	2,000
Water Polo	162,000	75,000	228,000	-
Wrestling	114,000	115,000	229,000	4,000
Other	77,000	55,000	133,000	-

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	363,000	337,000	695,000	110,000
Bowling	41,000	-	41,000	-
Crew	106,000	107,000	211,000	16,000
Cross Country/Track	84,000	107,000	200,000	1,000
Equestrian	108,000	87,000	199,000	43,000
Fencing	53,000	43,000	95,000	-
Field Hockey	119,000	99,000	232,000	-
Golf	95,000	37,000	129,000	-
Gymnastics	117,000	124,000	232,000	-
Ice Hockey	158,000	118,000	287,000	39,000
Lacrosse	114,000	104,000	212,000	-
Rifle	29,000	-	30,000	-
Skiing	48,000	52,000	102,000	6,000
Soccer	118,000	105,000	223,000	-
Softball	117,000	113,000	237,000	2,000
Swimming	80,000	90,000	175,000	1,000
Tennis	87,000	42,000	131,000	-
Volleyball	135,000	121,000	255,000	8,000
Water Polo	98,000	55,000	148,000	-
Other	27,000	8,000	35,000	-

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FBS
Fiscal Year 2011
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	3,446,000	1,132,000	0	4,203,000	1,582,000	0	3,466,000	1,186,000	0
Total	3,446,000	1,132,000	0	4,656,000	1,582,000	0	3,672,000	1,204,000	0
Assistant Coaches									
Institution Paid	3,315,000	1,014,000	0	3,525,000	1,075,000	0	3,350,000	1,018,000	0
Total	3,315,000	1,014,000	0	3,525,000	1,075,000	0	3,378,000	1,022,000	0
Administrative Salaries									
Institution Paid	709,000	197,000	5,696,000	1,272,000	238,000	6,541,000	820,000	199,000	5,735,000
Total	709,000	197,000	5,696,000	1,272,000	238,000	6,541,000	820,000	199,000	5,735,000
Total Program									
Institution Paid	7,419,000	2,425,000	5,696,000	8,919,000	3,066,000	6,541,000	8,119,000	2,483,000	5,735,000
Total	7,495,000	2,425,000	5,696,000	10,559,000	3,066,000	6,541,000	8,147,000	2,483,000	5,735,000
 Severance Pay	 0	 0	 0	 7,333	 0	 0	 0	 0	 0

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
Fiscal Year 2011
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	29%	23%	26%	18%	28%	23%
NCAA and conference distributions	21%	17%	24%	17%	21%	17%
Guarantees and options	3%	2%	3%	2%	3%	2%
Cash contributions from alumni and others	26%	21%	22%	16%	25%	20%
Third Party Support	0%	0%	1%	1%	0%	0%
Other:			0%	0%	0%	0%
Concessions/Programs/Novelties	3%	3%	2%	1%	3%	2%
Broadcast Rights	3%	3%	3%	2%	3%	3%
Royalties/Advertising/Sponsorship	9%	7%	7%	5%	9%	7%
Sports camps	1%	1%	2%	1%	1%	1%
Endowment/Investment Income	2%	2%	9%	7%	3%	3%
Miscellaneous	3%	2%	2%	1%	3%	2%
Total Generated Revenues	<u>100%</u>	<u>81%</u>	<u>100%</u>	<u>71%</u>	<u>100%</u>	<u>80%</u>
Allocated Revenues:				0%		0%
Direct Institutional Support		8%		20%		10%
Indirect Institutional Support		2%		8%		3%
Student Fees		7%		1%		6%
Direct government support		1%		0%		1%
Total Allocated Revenues		<u>19%</u>		<u>29%</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 2011
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	8%	13%	8%	Men	1%	2%	2%
Women	6%	9%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	1%	1%
Total	14%	22%	16%	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	5%	6%	5%	Women	1%	0%	1%
Administrative and Non-gender	14%	11%	13%	Administrative and Non-gender	1%	0%	1%
Total	35%	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	1%	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%	7%	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 2011
 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	15%	9%	14%
Indirect Institutional Support			
Men	0%	3%	1%
Women	0%	1%	0%
Administrative and Non-gender	2%	3%	2%
Total	2%	8%	3%
Other			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	6%	3%	5%
Total	8%	6%	8%
Total Operating Expenses			
Men	44%	51%	45%
Women	18%	21%	18%
Administrative and Non-gender	39%	28%	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 2011

1-10	4,694,000	6,902,000
11-20	6,903,000	8,188,000
21-30	8,189,000	14,202,000
31-40	14,203,000	25,261,000
41-50	25,262,000	38,780,000
51-60	38,781,000	48,071,000
61-70	48,072,000	62,830,000
71-80	62,831,000	75,931,000
81-90	75,932,000	92,501,000
91-100	92,502,000	150,296,000

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	2,123,000	3,247,000
11-20	3,248,000	4,553,000
21-30	4,554,000	9,313,000
31-40	9,314,000	15,940,000
41-50	15,941,000	25,574,000
51-60	25,575,000	31,543,000
61-70	31,544,000	39,521,000
71-80	39,522,000	51,514,000
81-90	51,515,000	71,996,000
91-100	71,997,000	119,567,000

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	10,000	214,000
11-20	215,000	341,000
21-30	342,000	513,000
31-40	514,000	755,000
41-50	756,000	939,000
51-60	940,000	1,344,000
61-70	1,345,000	1,912,000
71-80	1,913,000	2,598,000
81-90	2,599,000	3,943,000
91-100	3,944,000	10,253,000

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	0	1,992,000
11-20	1,993,000	2,599,000
21-30	2,600,000	3,711,000
31-40	3,712,000	5,846,000
41-50	5,847,000	8,277,000
51-60	8,278,000	12,002,000
61-70	12,003,000	15,854,000
71-80	15,855,000	22,805,000
81-90	22,806,000	29,829,000
91-100	29,830,000	49,054,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	1,255,000	2,274,000
11-20	2,275,000	3,183,000
21-30	3,184,000	5,263,000
31-40	5,264,000	10,651,000
41-50	10,652,000	16,858,000
51-60	16,859,000	22,097,000
61-70	22,098,000	25,865,000
71-80	25,866,000	33,858,000
81-90	33,859,000	58,977,000
91-100	58,978,000	95,750,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	111,000	427,000
11-20	428,000	640,000
21-30	641,000	1,450,000
31-40	1,451,000	3,564,000
41-50	3,565,000	4,947,000
51-60	4,948,000	7,097,000
61-70	7,098,000	8,682,000
71-80	8,683,000	10,592,000
81-90	10,593,000	16,019,000
91-100	16,020,000	40,888,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	5,016,000	8,612,000
11-20	8,613,000	10,780,000
21-30	10,781,000	13,302,000
31-40	13,303,000	18,660,000
41-50	18,661,000	22,357,000
51-60	22,358,000	27,775,000
61-70	27,776,000	31,079,000
71-80	31,080,000	33,554,000
81-90	33,555,000	38,227,000
91-100	38,228,000	58,260,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	5,000	44,000
11-20	45,000	76,000
21-30	77,000	128,000
31-40	129,000	185,000
41-50	186,000	274,000
51-60	275,000	419,000
61-70	420,000	509,000
71-80	510,000	741,000
81-90	742,000	1,233,000
91-100	1,234,000	5,025,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	2,381,000	4,535,000
11-20	4,536,000	5,351,000
21-30	5,352,000	6,193,000
31-40	6,194,000	7,376,000
41-50	7,377,000	8,542,000
51-60	8,543,000	10,855,000
61-70	10,856,000	12,167,000
71-80	12,168,000	13,289,000
81-90	13,290,000	15,617,000
91-100	15,618,000	23,743,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	10,164,000	19,797,000
11-20	19,798,000	25,232,000
21-30	25,233,000	29,166,000
31-40	29,167,000	40,355,000
41-50	40,356,000	50,773,000
51-60	50,774,000	59,331,000
61-70	59,332,000	64,146,000
71-80	64,147,000	78,801,000
81-90	78,802,000	91,422,000
91-100	91,423,000	133,687,000

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	0	5,280,000
11-20	5,281,000	7,327,000
21-30	7,328,000	9,268,000
31-40	9,269,000	11,973,000
41-50	11,974,000	16,202,000
51-60	16,203,000	19,628,000
61-70	19,629,000	25,690,000
71-80	25,691,000	32,174,000
81-90	32,175,000	39,748,000
91-100	39,749,000	73,644,000

TABLE 3.28
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	725,000	1,483,000
11-20	1,484,000	1,884,000
21-30	1,885,000	2,584,000
31-40	2,585,000	3,614,000
41-50	3,615,000	4,365,000
51-60	4,366,000	4,893,000
61-70	4,894,000	5,695,000
71-80	5,696,000	6,428,000
81-90	6,429,000	8,058,000
91-100	8,059,000	13,820,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	3,100,000	5,497,000
11-20	5,498,000	6,486,000
21-30	6,487,000	7,908,000
31-40	7,909,000	11,019,000
41-50	11,020,000	13,051,000
51-60	13,052,000	15,355,000
61-70	15,356,000	17,257,000
71-80	17,258,000	19,491,000
81-90	19,492,000	23,210,000
91-100	23,211,000	39,218,000

TABLE 3.29
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2011

1-10	583,000	1,089,000
11-20	1,090,000	1,259,000
21-30	1,260,000	1,511,000
31-40	1,512,000	1,884,000
41-50	1,885,000	2,303,000
51-60	2,304,000	2,558,000
61-70	2,559,000	2,926,000
71-80	2,927,000	3,182,000
81-90	3,183,000	4,270,000
91-100	4,271,000	6,126,000

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	0	720,000
11-20	721,000	1,218,000
21-30	1,219,000	3,651,000
31-40	3,652,000	6,772,000
41-50	6,773,000	8,679,000
51-60	8,680,000	9,528,000
61-70	9,529,000	10,572,000
71-80	10,573,000	14,194,000
81-90	14,195,000	16,035,000
91-100	16,036,000	20,107,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(33,303,000)	(21,256,000)
11-20	(21,255,000)	(18,113,000)
21-30	(18,112,000)	(16,002,000)
31-40	(16,001,000)	(14,119,000)
41-50	(14,118,000)	(12,141,000)
51-60	(12,140,000)	(10,660,000)
61-70	(10,659,000)	(8,048,000)
71-80	(8,047,000)	(6,227,000)
81-90	(6,226,000)	(3,011,000)
91-100	(3,010,000)	(128,000)

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	498,000	2,463,000
11-20	2,464,000	5,276,000
21-30	5,277,000	7,309,000
31-40	7,310,000	9,224,000
41-50	9,225,000	11,742,000
51-60	11,743,000	18,557,000
61-70	18,558,000	22,946,000
71-80	22,947,000	31,864,000
81-90	31,865,000	41,374,000
91-100	41,375,000	77,537,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(17,898,000)	(9,959,000)
11-20	(9,958,000)	(8,241,000)
21-30	(8,240,000)	(7,123,000)
31-40	(7,122,000)	(5,919,000)
41-50	(5,918,000)	(5,234,000)
51-60	(5,233,000)	(4,876,000)
61-70	(4,875,000)	(3,683,000)
71-80	(3,682,000)	(3,245,000)
81-90	(3,244,000)	(2,476,000)
91-100	(2,475,000)	(898,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(19,316,000)	(13,449,000)
11-20	(13,448,000)	(11,249,000)
21-30	(11,248,000)	(9,780,000)
31-40	(9,779,000)	(8,319,000)
41-50	(8,318,000)	(6,938,000)
51-60	(6,937,000)	(5,901,000)
61-70	(5,900,000)	(5,378,000)
71-80	(5,377,000)	(4,724,000)
81-90	(4,723,000)	(3,980,000)
91-100	(3,979,000)	(2,086,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	36,000	1,765,000
11-20	1,766,000	4,130,000
21-30	4,131,000	7,188,000
31-40	7,189,000	8,748,000
41-50	8,749,000	10,263,000
51-60	10,264,000	12,706,000
61-70	12,707,000	18,639,000
71-80	18,640,000	34,822,000
81-90	34,823,000	44,106,000
91-100	44,107,000	70,886,000

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(9,825,000)	(5,727,000)
11-20	(5,726,000)	(4,908,000)
21-30	(4,907,000)	(4,274,000)
31-40	(4,273,000)	(3,745,000)
41-50	(3,744,000)	(2,825,000)
51-60	(2,824,000)	(2,486,000)
61-70	(2,485,000)	(2,006,000)
71-80	(2,005,000)	(1,404,000)
81-90	(1,403,000)	(526,000)
91-100	(525,000)	(195,000)

TABLE 3.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	16,000	655,000
11-20	656,000	1,068,000
21-30	1,069,000	1,972,000
31-40	1,973,000	2,550,000
41-50	2,551,000	3,364,000
51-60	3,365,000	4,432,000
61-70	4,433,000	6,111,000
71-80	6,112,000	7,003,000
81-90	7,004,000	9,828,000
91-100	9,829,000	27,551,000

TABLE 3.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(3,643,000)	(1,790,000)
11-20	(1,789,000)	(1,556,000)
21-30	(1,555,000)	(1,385,000)
31-40	(1,384,000)	(1,252,000)
41-50	(1,251,000)	(1,001,000)
51-60	(1,000,000)	(886,000)
61-70	(885,000)	(813,000)
71-80	(812,000)	(611,000)
81-90	(610,000)	(410,000)
91-100	(409,000)	(83,000)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2011

1-10	(4,351,000)	(3,259,000)
11-20	(3,258,000)	(2,547,000)
21-30	(2,546,000)	(2,213,000)
31-40	(2,212,000)	(2,024,000)
41-50	(2,023,000)	(1,807,000)
51-60	(1,806,000)	(1,491,000)
61-70	(1,490,000)	(1,296,000)
71-80	(1,295,000)	(1,104,000)
81-90	(1,103,000)	(857,000)
91-100	(856,000)	(366,000)

DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FCS
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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
2007									
	Men's	1,318,000	9,913,000	3,250,000	14,183,000	4,431,000	16,205,000	(2,885,000)	(617,000)
	Women's	202,000	2,963,000	1,425,000	9,505,000	3,020,000	9,505,000	(2,566,000)	(941,000)
	Coed	1,067,000	9,192,000	4,994,000	29,703,000	3,039,000	26,333,000	(1,874,000)	1,559,000
	Total	2,809,000	15,249,000	10,527,000	35,761,000	10,541,000	37,430,000	(7,441,000)	0
2006									
	Men's	1,072,000	8,973,000	3,028,000	12,169,000	4,204,000	12,169,000	(2,714,000)	(443,000)
	Women's	171,000	2,534,000	1,441,000	8,448,000	2,701,000	8,448,000	(2,336,000)	(585,000)
	Coed	928,000	8,942,000	4,427,000	27,285,000	2,807,000	24,928,000	(1,681,000)	1,158,000
	Total	2,345,000	15,171,000	9,642,000	33,514,000	9,485,000	34,919,000	(7,121,000)	0
2005									
	Men's	1,040,000	9,195,000	3,097,000	11,249,000	3,850,000	10,200,000	(2,613,000)	(421,000)
	Women's	170,000	2,762,000	1,253,000	7,181,000	2,411,000	5,953,000	(2,135,000)	(663,000)
	Coed	816,000	9,911,000	4,294,000	27,022,000	2,466,000	23,728,000	(1,555,000)	1,085,000
	Total	2,214,000	14,033,000	9,007,000	31,144,000	8,655,000	32,036,000	(6,231,000)	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 2011

		Generated Revenues	Total Revenues	Total Expenses
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
2007 (1.123)				
	Men's	1,174,000	2,894,000	3,946,000
	Women's	180,000	1,269,000	2,689,000
	Coed	951,000	4,447,000	2,706,000
	Total	2,501,000	9,374,000	9,387,000
2006 (1.092)				
	Men's	982,000	2,773,000	3,850,000
	Women's	157,000	1,319,000	2,473,000
	Coed	850,000	4,054,000	2,570,000
	Total	2,148,000	8,830,000	8,686,000
2005 (1.039)				
	Men's	1,001,000	2,981,000	3,705,000
	Women's	163,000	1,206,000	2,320,000
	Coed	785,000	4,133,000	2,373,000
	Total	2,131,000	8,669,000	8,330,000
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
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 2011

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
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%
2007										
	Men's	19.57%	3.39%	22.96%	4.36%	2.96%	7.32%	2.49%	2.91%	5.40%
	Women's	14.95%	3.26%	18.21%	-3.80%	2.73%	-1.07%	8.72%	3.09%	11.81%
	Coed	11.85%	3.18%	15.02%	9.71%	3.11%	12.83%	5.27%	2.99%	8.26%
	Total	16.45%	3.31%	19.76%	6.16%	3.01%	9.18%	8.07%	3.07%	11.14%
2006										
	Men's	-1.91%	5.00%	3.09%	-6.96%	4.75%	-2.21%	3.91%	5.30%	9.21%
	Women's	-4.01%	4.90%	0.89%	9.42%	5.58%	15.00%	6.61%	5.44%	12.04%
	Coed	8.25%	5.52%	13.77%	-1.92%	5.00%	3.08%	8.30%	5.52%	13.83%
	Total	0.80%	5.14%	5.94%	1.85%	5.20%	7.05%	4.27%	5.32%	9.59%
2005										
	Men's	5.34%	4.11%	9.45%	16.55%	4.55%	21.10%	6.30%	4.15%	10.45%
	Women's	6.14%	4.14%	10.28%	25.98%	4.91%	30.89%	2.57%	4.00%	6.57%
	Coed	11.88%	4.36%	16.24%	15.40%	4.50%	19.90%	22.97%	4.80%	27.76%
	Total	4.10%	4.06%	8.16%	11.58%	4.35%	15.93%	6.66%	4.16%	10.82%

Notes: The Total Change reflects unadjusted amounts for the period.

The Real Change reflects the change after removal of the effects of inflation.

The Inflationary Change is caused by the increase in the HEPI factors.

TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FCS
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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
2007							
	Football	657,000	6,505,000	1,480,000	7,606,000	2,058,000	5,119,000
	Men's Basketball	349,000	9,117,000	818,000	9,117,000	874,000	7,511,000
	Women's Basketball	60,000	1,392,000	386,000	1,788,000	763,000	1,726,000
2006							
	Football	475,000	4,363,000	1,264,000	5,393,000	1,865,000	4,274,000
	Men's Basketball	278,000	8,194,000	750,000	8,194,000	855,000	3,991,000
	Women's Basketball	48,000	1,371,000	391,000	1,929,000	685,000	1,587,000
2005							
	Football	424,000	4,990,000	1,241,000	5,952,000	1,781,000	4,264,000
	Men's Basketball	271,000	8,108,000	735,000	8,108,000	809,000	3,712,000
	Women's Basketball	47,000	1,246,000	416,000	1,804,000	641,000	1,544,000
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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Men's Program	2	2%	2,358,000	118	98%	(2,911,000)
	Women's Program	0	0%	NA	120	100%	(2,566,000)
	Total	0	0%	NA	120	100%	(7,441,000)
2006							
	Men's Program	1	1%	3,446,000	117	99%	(2,731,000)
	Women's Program	0	0%	NA	118	100%	(2,336,000)
	Total	0	0%	NA	118	100%	(7,121,000)
2005							
	Men's Program	4	4%	1,165,000	107	96%	(2,647,000)
	Women's Program	1	1%	1,134,000	110	99%	(2,149,000)
	Total	1	1%	2,532,000	110	99%	(6,236,000)
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)
Five Year Average							
	Total Program	0	0%	NA	117	100%	(7,900,000)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS
Fiscal Years 2004 through 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Football	6	5%	280,000	114	95%	(1,379,000)
	Men's Basketball	8	7%	243,000	112	93%	(536,000)
	Women's Basketball	1	1%	51,000	117	99%	(666,000)
2006							
	Football	5	4%	235,000	113	96%	(1,279,000)
	Men's Basketball	10	8%	187,000	108	92%	(529,000)
	Women's Basketball	2	2%	183,000	114	98%	(623,000)
2005							
	Football	6	5%	786,000	104	95%	(1,158,000)
	Men's Basketball	9	7%	372,000	102	84%	(501,000)
	Women's Basketball	2	2%	193,000	107	98%	(583,000)
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 2011
Median Values

	Public	Private	Total
Total Ticket Sales	464,000	343,000	420,000
NCAA and conference distributions	635,000	712,000	661,000
Guarantees and options	621,000	259,000	513,000
Cash contributions from alumni and others	704,000	1,552,000	797,000
Third Party Support	-	-	-
Other:			
Concessions/Programs/Novelties	46,000	18,000	44,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	310,000	214,000	272,000
Sports camps	12,000	17,000	13,000
Endowment/Investment Income	13,000	142,000	36,000
Miscellaneous	136,000	157,000	148,000
Total Generated Revenues	3,394,000	4,561,000	3,439,000
Allocated Revenues:			
Direct Institutional Support	4,209,000	10,170,000	5,666,000
Indirect Institutional Support	454,000	2,431,000	895,000
Student Fees	2,458,000	-	968,000
Direct government support	-	-	-
Total Allocated Revenues	8,208,000	13,060,000	9,576,000
Total All Revenues	11,737,000	17,772,000	13,425,000

TABLE 4.8
SOURCES OF REVENUES
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	1,018,000	398,000	414,000	305,000
NCAA and conference distributions	942,000	758,000	601,000	515,000
Guarantees and options	379,000	399,000	568,000	683,000
Cash contributions from alumni and others	2,188,000	1,098,000	510,000	269,000
Third Party Support	-	-	-	-
Other:				
Concessions/Programs/Novelties	64,000	30,000	39,000	24,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	544,000	408,000	228,000	96,000
Sports camps	26,000	47,000	10,000	2,000
Endowment/Investment Income	340,000	45,000	-	-
Miscellaneous	364,000	167,000	153,000	17,000
Total Generated Revenues	7,364,000	3,718,000	2,941,000	2,491,000
Allocated Revenues:				
Direct Institutional Support	11,588,000	7,835,000	4,560,000	3,881,000
Indirect Institutional Support	2,843,000	1,900,000	405,000	306,000
Student Fees	126,000	899,000	1,704,000	1,239,000
Direct government support	-	-	-	-
Total Allocated Revenues	18,670,000	12,270,000	8,394,000	6,846,000
Total All Revenues	25,594,000	16,957,000	11,703,000	9,300,000

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2011
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,899,000	2,687,000	1,989,000	Men	214,000	301,000	244,000
Women	1,467,000	2,315,000	1,586,000	Women	107,000	140,000	117,000
Administrative and Non-gender	74,000	0	35,000	Administrative and Non-gender	37,000	34,000	37,000
Total	3,514,000	5,010,000	3,671,000	Total	354,000	519,000	399,000
Guarantees and Options				Fundraising			
Men	52,000	31,000	49,000	Men	8,000	24,000	14,000
Women	3,000	1,000	2,000	Women	2,000	6,000	2,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	118,000	137,000	126,000
Total	65,000	32,000	53,000	Total	155,000	235,000	174,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,680,000	2,107,000	1,741,000	Men	145,000	190,000	162,000
Women	916,000	1,184,000	1,001,000	Women	71,000	99,000	85,000
Administrative and Non-gender	1,547,000	1,976,000	1,593,000	Administrative and Non-gender	12,000	9,000	12,000
Total	3,928,000	5,262,000	4,243,000	Total	280,000	337,000	298,000
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	179,000	142,000	168,000
Total	0	0	0	Total	217,000	152,000	193,000
Severance Pay				Membership Dues			
Men	0	0	0	Men	4,000	9,000	6,000
Women	0	0	0	Women	4,000	6,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	37,000	27,000	36,000
Total	0	0	0	Total	46,000	45,000	46,000
Team travel				Sports Camps			
Men	588,000	731,000	631,000	Men	0	0	0
Women	398,000	528,000	421,000	Women	0	0	0
Administrative and Non-gender	0	24,000	0	Administrative and Non-gender	0	0	0
Total	1,027,000	1,381,000	1,086,000	Total	0	1,000	0
Recruiting				Spirit Groups			
Men	120,000	190,000	141,000	Men	0	0	0
Women	67,000	92,000	75,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	26,000	13,000	17,000
Total	188,000	308,000	224,000	Total	30,000	20,000	25,000

TABLE 4.9 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 Fiscal Year 2011
 Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	25,000	10,000	20,000
Women	8,000	4,000	7,000
Administrative and Non-gender	156,000	110,000	138,000
Total	288,000	145,000	278,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	291,000	1,490,000	612,000
Total	454,000	2,431,000	895,000
Other			
Men	160,000	212,000	168,000
Women	61,000	72,000	65,000
Administrative and Non-gender	416,000	357,000	389,000
Total	686,000	724,000	716,000
Total Operating Expenses			
Men	5,094,000	7,343,000	5,704,000
Women	3,220,000	4,721,000	3,782,000
Administrative and Non-gender	3,409,000	5,156,000	3,961,000
Total	11,650,000	17,991,000	13,218,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	3,200,000	2,224,000	1,887,000	1,520,000
Women	2,681,000	2,205,000	1,497,000	1,102,000
Administrative and Non-gender	0	62,000	56,000	74,000
Total	6,079,000	4,455,000	3,538,000	2,559,000
Guarantees and Options				
Men	106,000	74,000	38,000	39,000
Women	2,000	2,000	3,000	1,000
Administrative and Non-gender	0	0	0	0
Total	108,000	76,000	40,000	40,000
Salaries and Benefits – University paid				
Men	2,862,000	2,127,000	1,459,000	1,168,000
Women	1,651,000	1,165,000	869,000	686,000
Administrative and Non-gender	3,304,000	1,998,000	1,365,000	1,036,000
Total	7,765,000	5,575,000	3,794,000	2,847,000
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	955,000	660,000	567,000	464,000
Women	719,000	458,000	372,000	300,000
Administrative and Non-gender	0	0	1,000	9,000
Total	1,661,000	1,144,000	979,000	774,000
Recruiting				
Men	274,000	173,000	118,000	97,000
Women	138,000	80,000	61,000	44,000
Administrative and Non-gender	0	0	0	0
Total	400,000	275,000	186,000	149,000

TABLE 4.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	339,000	289,000	219,000	146,000
Women	201,000	124,000	90,000	70,000
Administrative and Non-gender	35,000	37,000	52,000	31,000
Total	647,000	426,000	385,000	252,000
Fundraising				
Men	62,000	38,000	7,000	1,000
Women	15,000	9,000	0	1,000
Administrative and Non-gender	411,000	131,000	117,000	13,000
Total	581,000	198,000	142,000	31,000
Game Expenses				
Men	299,000	190,000	138,000	92,000
Women	116,000	98,000	63,000	52,000
Administrative and Non-gender	28,000	6,000	13,000	2,000
Total	472,000	337,000	239,000	167,000
Medical				
Men	0	3,000	1,000	0
Women	0	1,000	0	0
Administrative and Non-gender	242,000	202,000	144,000	134,000
Total	246,000	230,000	164,000	144,000
Membership Dues				
Men	14,000	8,000	2,000	2,000
Women	6,000	5,000	3,000	2,000
Administrative and Non-gender	40,000	35,000	37,000	30,000
Total	67,000	54,000	43,000	42,000
Sports Camps				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	2,000	0	3,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	27,000	26,000	13,000	11,000
Total	34,000	29,000	14,000	15,000

TABLE 4.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	55,000	34,000	18,000	11,000
Women	3,000	8,000	14,000	6,000
Administrative and Non-gender	732,000	75,000	138,000	43,000
Total	1,229,000	273,000	224,000	75,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	2,312,000	1,134,000	89,000	223,000
Total	2,843,000	1,900,000	405,000	306,000
Other				
Men	355,000	239,000	133,000	55,000
Women	163,000	76,000	50,000	27,000
Administrative and Non-gender	757,000	424,000	362,000	274,000
Total	1,359,000	767,000	528,000	420,000
Total Operating Expenses				
Men	8,893,000	6,751,000	4,982,000	4,021,000
Women	5,878,000	4,457,000	3,323,000	2,539,000
Administrative and Non-gender	9,715,000	5,201,000	3,502,000	2,476,000
Total	25,335,000	16,456,000	11,762,000	9,318,000

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 2011
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	88,000	600,000	(165,000)	N/A	N/A	N/A
Basketball	434,000	1,179,000	39,000	87,000	952,000	(185,000)
Crew	N/A	N/A	N/A	53,000	416,000	(42,000)
Equestrian	N/A	N/A	N/A	34,000	183,000	(28,000)
Fencing	39,000	124,000	0	47,000	114,000	0
Field Hockey	N/A	N/A	N/A	41,000	443,000	(87,000)
Football	856,000	2,760,000	(137,000)	N/A	N/A	N/A
Golf	32,000	167,000	(26,000)	19,000	178,000	(39,000)
Gymnastics	46,000	162,000	(113,000)	52,000	362,000	(124,000)
Ice Hockey	489,000	1,049,000	0	40,000	608,000	0
Lacrosse	180,000	564,000	(46,000)	32,000	456,000	(10,000)
Rifle	4,000	30,000	(7,000)	7,000	51,000	(10,000)
Skiing	94,000	284,000	(61,000)	59,000	303,000	(23,000)
Soccer	51,000	485,000	(40,000)	26,000	479,000	(121,000)
Softball	N/A	N/A	N/A	24,000	492,000	(171,000)
Swimming	47,000	193,000	(39,000)	27,000	374,000	(33,000)
Tennis	5,000	168,000	(26,000)	6,000	228,000	(43,000)
Track & Field/X Country	20,000	356,000	(60,000)	15,000	479,000	(115,000)
Volleyball	28,000	143,000	0	24,000	473,000	(110,000)
Water Polo	73,000	177,000	(9,000)	37,000	252,000	(9,000)
Wrestling	113,000	399,000	(61,000)	N/A	N/A	N/A
Other	77,000	243,000	0	61,000	171,000	(19,000)

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 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	91,000	67,000	164,000	-
Basketball	204,000	196,000	413,000	19,000
Cross Country/Track	43,000	33,000	83,000	-
Fencing	45,000	8,000	62,000	-
Football	209,000	524,000	751,000	40,000
Golf	34,000	-	39,000	-
Gymnastics	87,000	10,000	97,000	-
Ice Hockey	246,000	164,000	426,000	13,000
Lacrosse	108,000	82,000	195,000	-
Rifle	6,000	-	6,000	-
Skiing	63,000	24,000	87,000	-
Soccer	83,000	44,000	127,000	-
Swimming	39,000	30,000	67,000	-
Tennis	36,000	3,000	43,000	-
Volleyball	46,000	5,000	52,000	-
Water Polo	42,000	18,000	63,000	-
Wrestling	83,000	61,000	148,000	-
Other	75,000	46,000	105,000	-

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	147,000	163,000	307,000	10,000
Bowling	20,000	-	22,000	-
Crew	79,000	56,000	146,000	-
Cross Country/Track	48,000	39,000	92,000	-
Equestrian	66,000	13,000	84,000	-
Fencing	52,000	8,000	78,000	-
Field Hockey	80,000	45,000	132,000	-
Golf	38,000	-	42,000	-
Gymnastics	71,000	58,000	127,000	-
Ice Hockey	126,000	120,000	246,000	-
Lacrosse	82,000	53,000	141,000	-
Rifle	5,000	-	5,000	-
Skiing	54,000	27,000	81,000	-
Soccer	68,000	44,000	113,000	-
Softball	66,000	48,000	118,000	-
Swimming	45,000	31,000	78,000	-
Tennis	37,000	-	44,000	-
Volleyball	71,000	46,000	117,000	-
Water Polo	45,000	18,000	61,000	-
Other	68,000	18,000	91,000	-

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FCS
Fiscal Year 2011
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	634,000	498,000	0	961,000	647,000	0	722,000	533,000	0
Total	644,000	499,000	0	967,000	647,000	0	724,000	534,000	0
Assistant Coaches									
Institution Paid	880,000	391,000	0	1,047,000	424,000	0	930,000	412,000	0
Total	880,000	391,000	0	1,047,000	463,000	0	937,000	413,000	0
Administrative Salaries									
Institution Paid	84,000	24,000	1,547,000	58,000	28,000	1,976,000	74,000	25,000	1,593,000
Total	85,000	25,000	1,565,000	58,000	28,000	1,976,000	76,000	27,000	1,620,000
Total Program									
Institution Paid	1,680,000	916,000	1,547,000	2,107,000	1,184,000	1,976,000	1,741,000	1,001,000	1,593,000
Total	1,720,000	930,000	1,565,000	2,173,000	1,198,000	1,976,000	1,761,000	1,001,000	1,620,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
Fiscal Year 2011
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%	4%	16%	5%
NCAA and conference distributions	17%	5%	15%	4%	16%	5%
Guarantees and options	15%	5%	5%	2%	11%	3%
Cash contributions from alumni and others	26%	7%	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	9%	3%	6%	2%	8%	2%
Sports camps	2%	1%	4%	1%	3%	1%
Endowment/Investment Income	3%	1%	16%	5%	8%	2%
Miscellaneous	6%	2%	8%	2%	6%	2%
Total Generated Revenues	<u>100%</u>	29%	<u>100%</u>	29%	<u>100%</u>	29%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		32%		55%		41%
Indirect Institutional Support		7%		15%		10%
Student Fees		30%		2%		18%
Direct government support		2%		0%		1%
Total Allocated Revenues		<u>71%</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 42 private institutions reporting.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2011
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%	1%	Administrative and Non-gender	0%	0%	0%
Total	27%	24%	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	0%	0%	0%
Total	1%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	13%	12%	12%	Men	0%	1%	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%	32%	Total	2%	2%	2%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	2%	1%	2%
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%	4%	Men	0%	0%	0%
Women	3%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	0%	0%	0%
Total	8%	8%	8%	Total	0%	0%	0%

TABLE 4.15 (continued)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS
 PERCENT OF TOTAL EXPENSES
 Fiscal Year 2011
 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	4%	5%	5%
Total	6%	6%	6%
Indirect Institutional Support			
Men	1%	2%	1%
Women	0%	1%	0%
Administrative and Non-gender	6%	12%	9%
Total	7%	14%	10%
Other			
Men	1%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	4%	2%	3%
Total	6%	5%	6%
Total Operating Expenses			
Men	41%	39%	40%
Women	26%	25%	25%
Administrative and Non-gender	33%	36%	34%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 80 public and 42 private institutions reporting.

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	1,129,000	1,607,000
11-20	1,608,000	2,213,000
21-30	2,214,000	2,547,000
31-40	2,548,000	2,947,000
41-50	2,948,000	3,438,000
51-60	3,439,000	4,095,000
61-70	4,096,000	5,315,000
71-80	5,316,000	6,595,000
81-90	6,596,000	9,013,000
91-100	9,014,000	17,661,000

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	395,000	754,000
11-20	755,000	1,007,000
21-30	1,008,000	1,172,000
31-40	1,173,000	1,398,000
41-50	1,399,000	1,664,000
51-60	1,665,000	2,010,000
61-70	2,011,000	2,480,000
71-80	2,481,000	3,123,000
81-90	3,124,000	4,576,000
91-100	4,577,000	11,490,000

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	7,000	64,000
11-20	65,000	112,000
21-30	113,000	152,000
31-40	153,000	222,000
41-50	223,000	274,000
51-60	275,000	335,000
61-70	336,000	412,000
71-80	413,000	611,000
81-90	612,000	1,093,000
91-100	1,094,000	3,311,000

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	0	550,000
11-20	551,000	864,000
21-30	865,000	979,000
31-40	980,000	1,187,000
41-50	1,188,000	1,318,000
51-60	1,319,000	1,626,000
61-70	1,627,000	2,027,000
71-80	2,028,000	3,225,000
81-90	3,226,000	4,128,000
91-100	4,129,000	9,631,000

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	38,000	192,000
11-20	193,000	431,000
21-30	432,000	554,000
31-40	555,000	680,000
41-50	681,000	855,000
51-60	856,000	977,000
61-70	978,000	1,139,000
71-80	1,140,000	1,453,000
81-90	1,454,000	2,049,000
91-100	2,050,000	5,540,000

TABLE 4.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	101,000	234,000
11-20	235,000	279,000
21-30	280,000	341,000
31-40	342,000	377,000
41-50	378,000	433,000
51-60	434,000	501,000
61-70	502,000	601,000
71-80	602,000	753,000
81-90	754,000	1,062,000
91-100	1,063,000	10,410,000

TABLE 4.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	7,000	24,000
11-20	25,000	44,000
21-30	45,000	54,000
31-40	55,000	72,000
41-50	73,000	86,000
51-60	87,000	109,000
61-70	110,000	140,000
71-80	141,000	177,000
81-90	178,000	243,000
91-100	244,000	1,124,000

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	4,182,000	8,764,000
11-20	8,765,000	9,852,000
21-30	9,853,000	10,801,000
31-40	10,802,000	11,905,000
41-50	11,906,000	13,217,000
51-60	13,218,000	15,927,000
61-70	15,928,000	18,332,000
71-80	18,333,000	21,631,000
81-90	21,632,000	27,083,000
91-100	27,084,000	39,549,000

TABLE 4.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	2,192,000	3,739,000
11-20	3,740,000	4,372,000
21-30	4,373,000	4,630,000
31-40	4,631,000	5,062,000
41-50	5,063,000	5,703,000
51-60	5,704,000	6,444,000
61-70	6,445,000	7,329,000
71-80	7,330,000	8,269,000
81-90	8,270,000	10,452,000
91-100	10,453,000	15,501,000

TABLE 4.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	815,000	2,004,000
11-20	2,005,000	2,703,000
21-30	2,704,000	2,968,000
31-40	2,969,000	3,340,000
41-50	3,341,000	3,781,000
51-60	3,782,000	4,186,000
61-70	4,187,000	4,658,000
71-80	4,659,000	5,385,000
81-90	5,386,000	6,410,000
91-100	6,411,000	8,745,000

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	0	1,998,000
11-20	1,999,000	2,520,000
21-30	2,521,000	2,852,000
31-40	2,853,000	3,384,000
41-50	3,385,000	3,960,000
51-60	3,961,000	4,835,000
61-70	4,836,000	5,798,000
71-80	5,799,000	7,842,000
81-90	7,843,000	11,190,000
91-100	11,191,000	26,247,000

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	676,000	1,338,000
11-20	1,339,000	1,920,000
21-30	1,921,000	2,276,000
31-40	2,277,000	2,551,000
41-50	2,552,000	2,759,000
51-60	2,760,000	2,900,000
61-70	2,901,000	3,338,000
71-80	3,339,000	3,840,000
81-90	3,841,000	5,019,000
91-100	5,020,000	9,465,000

TABLE 4.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	364,000	707,000
11-20	708,000	847,000
21-30	848,000	913,000
31-40	914,000	1,041,000
41-50	1,042,000	1,178,000
51-60	1,179,000	1,342,000
61-70	1,343,000	1,464,000
71-80	1,465,000	1,659,000
81-90	1,660,000	2,339,000
91-100	2,340,000	8,425,000

TABLE 4.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2011

1-10	198,000	586,000
11-20	587,000	672,000
21-30	673,000	775,000
31-40	776,000	841,000
41-50	842,000	951,000
51-60	952,000	1,029,000
61-70	1,030,000	1,115,000
71-80	1,116,000	1,229,000
81-90	1,230,000	1,521,000
91-100	1,522,000	2,591,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

1-10	(28,535,000)	(19,665,000)
11-20	(19,664,000)	(16,018,000)
21-30	(16,017,000)	(13,092,000)
31-40	(13,091,000)	(10,888,000)
41-50	(10,887,000)	(9,582,000)
51-60	(9,581,000)	(8,127,000)
61-70	(8,126,000)	(7,511,000)
71-80	(7,510,000)	(6,951,000)
81-90	(6,950,000)	(5,565,000)
91-100	(5,564,000)	(2,423,000)

TABLE 4.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

1-10	(13,205,000)	(6,964,000)
11-20	(6,963,000)	(5,849,000)
21-30	(5,848,000)	(4,871,000)
31-40	(4,870,000)	(4,354,000)
41-50	(4,353,000)	(3,657,000)
51-60	(3,656,000)	(3,305,000)
61-70	(3,304,000)	(2,882,000)
71-80	(2,881,000)	(2,650,000)
81-90	(2,649,000)	(1,702,000)
91-100	(1,701,000)	(543,000)

TABLE 4.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

1-10	(7,839,000)	(6,023,000)
11-20	(6,022,000)	(4,809,000)
21-30	(4,808,000)	(4,026,000)
31-40	(4,025,000)	(3,650,000)
41-50	(3,649,000)	(3,294,000)
51-60	(3,293,000)	(2,891,000)
61-70	(2,890,000)	(2,678,000)
71-80	(2,677,000)	(2,313,000)
81-90	(2,312,000)	(1,711,000)
91-100	(1,710,000)	(370,000)

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

1-10	(6,797,000)	(3,509,000)
11-20	(3,508,000)	(2,748,000)
21-30	(2,747,000)	(2,380,000)
31-40	(2,379,000)	(1,875,000)
41-50	(1,874,000)	(1,738,000)
51-60	(1,737,000)	(1,551,000)
61-70	(1,550,000)	(1,346,000)
71-80	(1,345,000)	(959,000)
81-90	(958,000)	(651,000)
91-100	(650,000)	(85,000)

TABLE 4.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES
(Positive Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

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 2011

1-10	(3,016,000)	(1,480,000)
11-20	(1,479,000)	(1,094,000)
21-30	(1,093,000)	(943,000)
31-40	(942,000)	(789,000)
41-50	(788,000)	(689,000)
51-60	(688,000)	(598,000)
61-70	(597,000)	(514,000)
71-80	(513,000)	(425,000)
81-90	(424,000)	(283,000)
91-100	(282,000)	(6,000)

TABLE 4.35
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2011

1-10	(2,212,000)	(1,376,000)
11-20	(1,375,000)	(1,128,000)
21-30	(1,127,000)	(1,009,000)
31-40	(1,008,000)	(908,000)
41-50	(907,000)	(836,000)
51-60	(835,000)	(743,000)
61-70	(742,000)	(684,000)
71-80	(683,000)	(616,000)
81-90	(615,000)	(451,000)
91-100	(450,000)	(136,000)

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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
2007									
	Men's	597,000	11,349,000	2,926,000	15,321,000	3,213,000	10,234,000	(2,302,000)	(80,000)
	Women's	194,000	974,000	2,331,000	7,065,000	3,166,000	9,499,000	(2,950,000)	(323,000)
	Coed	856,000	7,002,000	3,885,000	14,008,000	2,957,000	12,840,000	(1,911,000)	523,000
	Total	1,945,000	13,801,000	9,281,000	27,119,000	9,403,000	27,119,000	(7,260,000)	0
2006									
	Men's	616,000	9,197,000	2,791,000	13,036,000	3,003,000	9,175,000	(2,178,000)	(33,000)
	Women's	152,000	1,797,000	2,235,000	6,524,000	2,949,000	8,851,000	(2,680,000)	(273,000)
	Coed	704,000	6,300,000	3,518,000	12,154,000	2,564,000	11,187,000	(1,701,000)	496,000
	Total	1,828,000	12,452,000	8,771,000	24,364,000	8,918,000	24,364,000	(6,607,000)	0
2005									
	Men's	570,000	6,171,000	2,469,000	9,913,000	2,794,000	7,997,000	(2,015,000)	(31,000)
	Women's	137,000	806,000	2,102,000	5,848,000	2,690,000	7,909,000	(2,490,000)	(190,000)
	Coed	736,000	9,586,000	3,330,000	13,097,000	2,435,000	18,923,000	(1,615,000)	532,000
	Total	1,619,000	10,981,000	8,036,000	24,191,000	7,931,000	24,191,000	(5,881,000)	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 2011

		Generated Revenues	Total Revenues	Total Expenses
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
2007 (1.123)				
	Men's	531,000	2,605,000	2,861,000
	Women's	173,000	2,076,000	2,819,000
	Coed	762,000	3,459,000	2,633,000
	Total	1,732,000	8,264,000	8,373,000
2006 (1.092)				
	Men's	564,000	2,556,000	2,750,000
	Women's	139,000	2,047,000	2,700,000
	Coed	644,000	3,221,000	2,348,000
	Total	1,674,000	8,032,000	8,166,000
2005 (1.039)				
	Men's	548,000	2,376,000	2,689,000
	Women's	131,000	2,023,000	2,589,000
	Coed	709,000	3,205,000	2,344,000
	Total	1,558,000	7,734,000	7,634,000
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
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 2011

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
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%
2007										
	Men's	-5.76%	2.68%	-3.09%	1.94%	2.89%	4.84%	4.03%	2.95%	6.98%
	Women's	24.04%	3.52%	27.56%	1.39%	2.88%	4.27%	4.42%	2.96%	7.38%
	Coed	18.33%	3.36%	21.69%	7.38%	3.05%	10.43%	12.18%	3.18%	15.36%
	Total	3.50%	2.94%	6.43%	2.89%	2.92%	5.81%	2.53%	2.91%	5.44%
2006										
	Men's	2.79%	5.24%	8.04%	7.57%	5.49%	13.06%	2.29%	5.22%	7.51%
	Women's	5.89%	5.40%	11.29%	1.20%	5.16%	6.36%	4.29%	5.32%	9.61%
	Coed	-9.10%	4.64%	-4.46%	0.51%	5.13%	5.64%	0.17%	5.11%	5.28%
	Total	7.40%	5.48%	12.87%	3.85%	5.30%	9.15%	6.98%	5.46%	12.44%
2005										
	Men's	18.50%	4.62%	23.12%	4.53%	4.08%	8.60%	4.04%	4.06%	8.10%
	Women's	29.78%	5.06%	34.85%	8.40%	4.23%	12.62%	3.32%	4.03%	7.35%
	Coed	29.36%	5.05%	34.41%	11.60%	4.35%	15.95%	26.39%	4.93%	31.32%
	Total	6.07%	4.14%	10.20%	6.23%	4.14%	10.38%	6.81%	4.17%	10.97%

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

TABLE 5.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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
2007							
	Men's Basketball	416,000	11,203,000	1,222,000	13,490,000	1,318,000	8,422,000
	Women's Basketball	62,000	581,000	770,000	2,786,000	936,000	2,786,000
2006							
	Men's Basketball	338,000	9,042,000	1,146,000	11,290,000	1,271,000	7,505,000
	Women's Basketball	57,000	436,000	690,000	2,266,000	894,000	2,266,000
2005							
	Men's Basketball	347,000	6,001,000	1,028,000	8,203,000	1,132,000	6,336,000
	Women's Basketball	45,000	478,000	641,000	2,095,000	819,000	2,208,000
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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Men's Program	2	2%	1,460,000	95	98%	(2,355,000)
	Women's Program	0	0%	NA	97	100%	(2,950,000)
	Total	0	0%	NA	97	100%	(7,260,000)
2006							
	Men's Program	4	4%	629,000	89	96%	(2,215,000)
	Women's Program	0	0%	NA	93	100%	(2,680,000)
	Total	0	0%	NA	93	100%	(6,607,000)
2005							
	Men's Program	1	1%	1,430,000	86	99%	(2,022,000)
	Women's Program	0	0%	NA	87	100%	(2,490,000)
	Total	0	0%	NA	87	100%	(5,881,000)
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)
	Seven Year Average Total Program	0	0%	NA	94	100%	(7,515,000)

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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)
2007							
	Men's Basketball	7	7%	892,000	89	93%	(822,000)
	Women's Basketball	0	0%	N/A	97	100%	(858,000)
2006							
	Men's Basketball	9	10%	989,000	84	90%	(774,000)
	Women's Basketball	0	0%	N/A	93	100%	(791,000)
2005							
	Men's Basketball	8	9%	688,000	79	91%	(729,000)
	Women's Basketball	0	0%	N/A	87	100%	(760,000)
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 2011
Median Values

	Public	Private	Total
Total Ticket Sales	233,000	252,000	238,000
NCAA and conference distributions	378,000	433,000	427,000
Guarantees and options	224,000	113,000	141,000
Cash contributions from alumni and others	457,000	494,000	480,000
Third Party Support	-	-	-
Other:			
Concessions/Programs/Novelties	19,000	18,000	19,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	210,000	215,000	214,000
Sports camps	9,000	8,000	9,000
Endowment/Investment Income	24,000	41,000	30,000
Miscellaneous	110,000	70,000	99,000
Total Generated Revenues	2,157,000	2,548,000	2,244,000
Allocated Revenues:			
Direct Institutional Support	2,353,000	9,516,000	6,382,000
Indirect Institutional Support	627,000	951,000	724,000
Student Fees	3,854,000	-	519,000
Direct government support	-	-	-
Total Allocated Revenues	8,095,000	10,789,000	9,514,000
Total All Revenues	10,607,000	13,612,000	11,831,000

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	733,000	397,000	123,000	44,000
NCAA and conference distributions	838,000	476,000	365,000	179,000
Guarantees and options	52,000	134,000	199,000	278,000
Cash contributions from alumni and others	1,109,000	502,000	414,000	268,000
Third Party Support	-	-	-	-
Other:				
Concessions/Programs/Novelties	27,000	38,000	19,000	4,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	312,000	290,000	164,000	119,000
Sports camps	48,000	51,000	25,000	-
Endowment/Investment Income	114,000	30,000	12,000	-
Miscellaneous	170,000	151,000	47,000	42,000
Total Generated Revenues	4,942,000	2,804,000	1,686,000	1,140,000
Allocated Revenues:				
Direct Institutional Support	12,329,000	8,079,000	6,483,000	2,370,000
Indirect Institutional Support	1,972,000	907,000	355,000	338,000
Student Fees	0	107,000	1,145,000	2,028,000
Direct government support	0	0	0	0
Total Allocated Revenues	14,828,000	10,825,000	8,784,000	5,934,000
Total All Revenues	19,283,000	13,669,000	10,517,000	7,499,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,072,000	1,864,000	1,545,000	Men	135,000	159,000	149,000
Women	1,464,000	2,454,000	1,873,000	Women	122,000	130,000	127,000
Administrative and Non-gender	39,000	34,000	37,000	Administrative and Non-gender	39,000	56,000	50,000
Total	2,593,000	4,474,000	3,569,000	Total	311,000	358,000	321,000
Guarantees and Options				Fundraising			
Men	14,000	16,000	14,000	Men	16,000	20,000	19,000
Women	4,000	2,000	3,000	Women	9,000	5,000	8,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	158,000	123,000	142,000
Total	22,000	24,000	22,000	Total	195,000	211,000	206,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,088,000	1,546,000	1,223,000	Men	91,000	129,000	102,000
Women	981,000	1,004,000	1,000,000	Women	72,000	82,000	76,000
Administrative and Non-gender	1,711,000	1,642,000	1,647,000	Administrative and Non-gender	18,000	9,000	13,000
Total	3,671,000	4,232,000	3,998,000	Total	199,000	245,000	230,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	1,000	0	15
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	93,000	123,000	107,000
Total	0	0	0	Total	108,000	130,000	125,000
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	20,000	20,000	20,000
Total	0	0	0	Total	34,000	50,000	41,000
Team travel				Sports Camps			
Men	463,000	556,000	495,000	Men	0	0	0
Women	393,000	442,000	410,000	Women	0	0	0
Administrative and Non-gender	1,000	10,000	2,000	Administrative and Non-gender	0	0	0
Total	854,000	1,087,000	924,000	Total	0	0	0
Recruiting				Spirit Groups			
Men	75,000	131,000	105,000	Men	0	0	0
Women	68,000	92,000	80,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	14,000	12,000	12,000
Total	135,000	228,000	195,000	Total	18,000	20,000	18,000

TABLE 5.9 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I WITHOUT FOOTBALL
 Fiscal Year 2011
 Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	19,000	19,000	19,000
Women	3,000	15,000	9,000
Administrative and Non-gender	183,000	67,000	107,000
Total	233,000	130,000	181,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	459,000	611,000	557,000
Total	627,000	951,000	724,000
Other			
Men	72,000	123,000	80,000
Women	59,000	84,000	69,000
Administrative and Non-gender	359,000	290,000	332,000
Total	552,000	523,000	527,000
Total Operating Expenses			
Men	3,272,000	5,137,000	4,095,000
Women	3,363,000	4,648,000	3,827,000
Administrative and Non-gender	3,536,000	3,512,000	3,524,000
Total	10,553,000	13,577,000	11,930,000

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,434,000	1,729,000	1,343,000	840,000
Women	3,166,000	2,341,000	1,735,000	1,246,000
Administrative and Non-gender	116,000	3,000	26,000	2,000
Total	5,745,000	4,052,000	3,106,000	2,090,000
Guarantees and Options				
Men	146,000	20,000	10,000	8,000
Women	11,000	3,000	3,000	2,000
Administrative and Non-gender	0	0	0	0
Total	162,000	32,000	16,000	12,000
Salaries and Benefits – University paid				
Men	2,132,000	1,299,000	1,118,000	677,000
Women	1,518,000	1,039,000	980,000	592,000
Administrative and Non-gender	2,459,000	1,795,000	1,521,000	878,000
Total	6,046,000	4,284,000	3,666,000	1,996,000
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	773,000	513,000	470,000	361,000
Women	711,000	420,000	369,000	328,000
Administrative and Non-gender	22,000	0	2,000	4,000
Total	1,482,000	955,000	843,000	760,000
Recruiting				
Men	165,000	127,000	86,000	50,000
Women	132,000	91,000	67,000	48,000
Administrative and Non-gender	0	0	0	0
Total	320,000	226,000	159,000	105,000

TABLE 5.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	206,000	150,000	140,000	96,000
Women	177,000	122,000	116,000	90,000
Administrative and Non-gender	137,000	26,000	48,000	26,000
Total	559,000	299,000	335,000	205,000
Fundraising				
Men	44,000	70,000	8,000	0
Women	9,000	27,000	4,000	0
Administrative and Non-gender	255,000	227,000	79,000	107,000
Total	377,000	400,000	120,000	107,000
Game Expenses				
Men	185,000	144,000	94,000	68,000
Women	116,000	90,000	64,000	64,000
Administrative and Non-gender	26,000	20,000	13,000	2,000
Total	420,000	266,000	184,000	158,000
Medical				
Men	0	1,000	0	0
Women	0	1,000	0	0
Administrative and Non-gender	158,000	116,000	87,000	82,000
Total	201,000	123,000	101,000	96,000
Membership Dues				
Men	8,000	5,000	5,000	2,000
Women	6,000	4,000	5,000	3,000
Administrative and Non-gender	20,000	28,000	35,000	20,000
Total	51,000	47,000	46,000	22,000
Sports Camps				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	13,000	2,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	29,000	13,000	9,000	5,000
Total	32,000	19,000	11,000	5,000

TABLE 5.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	40,000	20,000	39,000	0
Women	8,000	19,000	15,000	0
Administrative and Non-gender	145,000	127,000	34,000	91,000
Total	561,000	315,000	113,000	117,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,807,000	644,000	312,000	319,000
Total	1,972,000	907,000	355,000	338,000
Other				
Men	275,000	87,000	74,000	52,000
Women	152,000	77,000	60,000	42,000
Administrative and Non-gender	508,000	355,000	294,000	187,000
Total	795,000	522,000	507,000	309,000
Total Operating Expenses				
Men	7,238,000	4,591,000	3,670,000	2,498,000
Women	6,519,000	4,592,000	3,573,000	2,568,000
Administrative and Non-gender	6,697,000	4,088,000	3,450,000	1,975,000
Total	19,244,000	13,594,000	10,490,000	7,380,000

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 2011
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	78,000	715,000	(9,000)	N/A	N/A	N/A
Basketball	510,000	1,737,000	0	64,000	1,170,000	(75,000)
Crew	N/A	N/A	N/A	17,000	356,000	0
Equestrian	N/A	N/A	N/A	1,000	195,000	(194,000)
Fencing	1,000	66,000	(1,000)	2,000	62,000	0
Field Hockey	N/A	N/A	N/A	14,000	499,000	0
Football	N/A	N/A	N/A	N/A	N/A	N/A
Golf	19,000	200,000	(8,000)	12,000	217,000	(8,000)
Gymnastics	42,000	292,000	(123,000)	86,000	483,000	0
Ice Hockey	509,000	1,916,000	0	13,000	1,446,000	(108,000)
Lacrosse	75,000	709,000	0	17,000	394,000	0
Rifle	0	4,000	(4,000)	0	0	0
Skiing	28,000	483,000	(29,000)	26,000	493,000	(37,000)
Soccer	27,000	554,000	(6,000)	19,000	586,000	(4,000)
Softball	N/A	N/A	N/A	19,000	505,000	(23,000)
Swimming	19,000	273,000	(2,000)	16,000	306,000	0
Tennis	6,000	203,000	(7,000)	4,000	257,000	(13,000)
Track & Field/X Country	7,000	305,000	(9,000)	7,000	367,000	(15,000)
Volleyball	66,000	350,000	(35,000)	14,000	562,000	(45,000)
Water Polo	16,000	256,000	(5,000)	13,000	264,000	(2,000)
Wrestling	56,000	423,000	0	N/A	N/A	N/A
Other	32,000	131,000	0	27,000	138,000	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 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	93,000	77,000	173,000	-
Basketball	315,000	267,000	597,000	34,000
Cross Country/Track	36,000	21,000	59,000	-
Fencing	10,000	3,000	18,000	-
Football	-	-	-	-
Golf	39,000	-	43,000	-
Gymnastics	52,000	-	52,000	-
Ice Hockey	283,000	185,000	456,000	-
Lacrosse	83,000	54,000	126,000	-
Rifle	4,000	-	4,000	-
Skiing	45,000	48,000	124,000	-
Soccer	87,000	51,000	141,000	-
Swimming	33,000	18,000	56,000	-
Tennis	35,000	3,000	43,000	-
Volleyball	83,000	47,000	148,000	1,000
Water Polo	56,000	13,000	76,000	-
Wrestling	86,000	47,000	136,000	-
Other	39,000	26,000	58,000	-

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	162,000	198,000	369,000	16,000
Bowling	14,000	-	15,000	-
Crew	42,000	26,000	74,000	-
Cross Country/Track	38,000	27,000	73,000	-
Equestrian	47,000	-	47,000	-
Fencing	8,000	3,000	17,000	-
Field Hockey	73,000	36,000	104,000	-
Golf	36,000	-	47,000	-
Gymnastics	73,000	40,000	113,000	-
Ice Hockey	138,000	134,000	261,000	-
Lacrosse	60,000	35,000	99,000	-
Skiing	45,000	40,000	117,000	-
Soccer	74,000	44,000	116,000	-
Softball	67,000	40,000	110,000	-
Swimming	36,000	21,000	61,000	-
Tennis	33,000	4,000	44,000	-
Volleyball	79,000	45,000	129,000	-
Water Polo	56,000	5,000	70,000	-
Other	25,000	16,000	40,000	-

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2011
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	578,000	518,000	0	823,000	583,000	0	689,000	541,000	0
Total	583,000	518,000	0	823,000	583,000	0	689,000	544,000	0
Assistant Coaches									
Institution Paid	434,000	421,000	0	515,000	407,000	0	493,000	407,000	0
Total	434,000	421,000	0	515,000	407,000	0	495,000	407,000	0
Administrative Salaries									
Institution Paid	30,000	15,000	1,711,000	59,000	26,000	1,642,000	40,000	19,000	1,647,000
Total	30,000	15,000	1,711,000	59,000	26,000	1,642,000	40,000	19,000	1,647,000
Total Program									
Institution Paid	1,088,000	981,000	1,711,000	1,546,000	1,004,000	1,642,000	1,223,000	1,000,000	1,647,000
Total	1,088,000	981,000	1,711,000	1,546,000	1,004,000	1,642,000	1,223,000	1,000,000	1,647,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 5.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011
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%	22%	5%	19%	4%
NCAA and conference distributions	16%	4%	21%	5%	19%	4%
Guarantees and options	10%	2%	4%	1%	6%	1%
Cash contributions from alumni and others	30%	7%	28%	7%	29%	7%
Third Party Support	1%	0%	0%	0%	0%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	1%	0%	2%	0%
Broadcast Rights	1%	0%	1%	0%	1%	0%
Royalties/Advertising/Sponsorship	12%	3%	12%	3%	12%	3%
Sports camps	3%	1%	3%	1%	3%	1%
Endowment/Investment Income	3%	1%	3%	1%	3%	1%
Miscellaneous	9%	2%	4%	1%	6%	1%
Total Generated Revenues	<u>100%</u>	23%	<u>100%</u>	24%	<u>100%</u>	23%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		27%		65%		50%
Indirect Institutional Support		8%		11%		10%
Student Fees		42%		1%		17%
Direct government support		0%		0%		0%
Total Allocated Revenues		<u>77%</u>		<u>76%</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 51 private institutions reporting.

TABLE 5.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2011
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	10%	14%	13%	Men	1%	1%	1%
Women	13%	18%	16%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	33%	30%	Total	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	15%	11%	13%	Administrative and Non-gender	3%	1%	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	1%	0%	0%	Total	1%	1%	1%
Team travel				Membership Dues			
Men	4%	4%	4%	Men	0%	0%	0%
Women	4%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	8%	8%	8%	Total	0%	0%	0%

TABLE 5.15 (continued)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – WITHOUT FOOTBALL
 PERCENT OF TOTAL EXPENSES
 Fiscal Year 2011
 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%	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	3%	1%	2%
Total	4%	3%	3%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	6%	9%	8%
Total	8%	11%	9%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	5%	2%	3%
Total	6%	4%	5%
Total Operating Expenses			
Men	32%	38%	35%
Women	31%	33%	32%
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 51 private institutions reporting.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	243,000	798,000
11-20	799,000	1,111,000
21-30	1,112,000	1,515,000
31-40	1,516,000	1,832,000
41-50	1,833,000	2,243,000
51-60	2,244,000	2,713,000
61-70	2,714,000	3,027,000
71-80	3,028,000	3,746,000
81-90	3,747,000	7,266,000
91-100	7,267,000	17,349,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	150,000	285,000
11-20	286,000	448,000
21-30	449,000	573,000
31-40	574,000	637,000
41-50	638,000	714,000
51-60	715,000	913,000
61-70	914,000	1,188,000
71-80	1,189,000	1,483,000
81-90	1,484,000	4,244,000
91-100	4,245,000	14,493,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	1,000	39,000
11-20	40,000	90,000
21-30	91,000	110,000
31-40	111,000	181,000
41-50	182,000	216,000
51-60	217,000	279,000
61-70	280,000	309,000
71-80	310,000	393,000
81-90	394,000	527,000
91-100	528,000	1,237,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	0	322,000
11-20	323,000	507,000
21-30	508,000	618,000
31-40	619,000	806,000
41-50	807,000	1,088,000
51-60	1,089,000	1,287,000
61-70	1,288,000	1,508,000
71-80	1,509,000	2,093,000
81-90	2,094,000	2,727,000
91-100	2,728,000	7,914,000

TABLE 5.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	19,000	194,000
11-20	195,000	244,000
21-30	245,000	348,000
31-40	349,000	408,000
41-50	409,000	509,000
51-60	510,000	596,000
61-70	597,000	689,000
71-80	690,000	875,000
81-90	876,000	3,519,000
91-100	3,520,000	14,289,000

TABLE 5.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	1,000	13,000
11-20	14,000	28,000
21-30	29,000	41,000
31-40	42,000	52,000
41-50	53,000	63,000
51-60	64,000	81,000
61-70	82,000	107,000
71-80	108,000	143,000
81-90	144,000	215,000
91-100	216,000	809,000

TABLE 5.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	2,679,000	6,842,000
11-20	6,843,000	8,833,000
21-30	8,834,000	9,778,000
31-40	9,779,000	10,636,000
41-50	10,637,000	11,929,000
51-60	11,930,000	13,478,000
61-70	13,479,000	14,612,000
71-80	14,613,000	17,026,000
81-90	17,027,000	22,462,000
91-100	22,463,000	32,228,000

TABLE 5.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	1,033,000	2,333,000
11-20	2,334,000	2,936,000
21-30	2,937,000	3,281,000
31-40	3,282,000	3,675,000
41-50	3,676,000	4,094,000
51-60	4,095,000	4,521,000
61-70	4,522,000	5,314,000
71-80	5,315,000	5,744,000
81-90	5,745,000	8,959,000
91-100	8,960,000	15,308,000

TABLE 5.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	508,000	2,398,000
11-20	2,399,000	2,990,000
21-30	2,991,000	3,357,000
31-40	3,358,000	3,577,000
41-50	3,578,000	3,826,000
51-60	3,827,000	4,054,000
61-70	4,055,000	4,672,000
71-80	4,673,000	5,411,000
81-90	5,412,000	6,751,000
91-100	6,752,000	12,211,000

TABLE 5.25
NONGENDER EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	0	1,622,000
11-20	1,623,000	2,074,000
21-30	2,075,000	2,850,000
31-40	2,851,000	3,315,000
41-50	3,316,000	3,523,000
51-60	3,524,000	4,133,000
61-70	4,134,000	4,790,000
71-80	4,791,000	5,746,000
81-90	5,747,000	7,679,000
91-100	7,680,000	13,155,000

TABLE 5.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	327,000	973,000
11-20	974,000	1,137,000
21-30	1,138,000	1,328,000
31-40	1,329,000	1,540,000
41-50	1,541,000	1,736,000
51-60	1,737,000	1,931,000
61-70	1,932,000	2,191,000
71-80	2,192,000	2,568,000
81-90	2,569,000	3,808,000
91-100	3,809,000	12,515,000

TABLE 5.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	176,000	770,000
11-20	771,000	900,000
21-30	901,000	1,022,000
31-40	1,023,000	1,079,000
41-50	1,080,000	1,169,000
51-60	1,170,000	1,312,000
61-70	1,313,000	1,414,000
71-80	1,415,000	1,494,000
81-90	1,495,000	1,848,000
91-100	1,849,000	2,928,000

TABLE 5.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	(25,425,000)	(16,438,000)
11-20	(16,437,000)	(12,288,000)
21-30	(12,287,000)	(11,178,000)
31-40	(11,177,000)	(10,217,000)
41-50	(10,216,000)	(9,331,000)
51-60	(9,330,000)	(8,714,000)
61-70	(8,713,000)	(7,655,000)
71-80	(7,654,000)	(6,740,000)
81-90	(6,739,000)	(5,058,000)
91-100	(5,057,000)	(1,898,000)

TABLE 5.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	(9,088,000)	(5,163,000)
11-20	(5,162,000)	(4,216,000)
21-30	(4,215,000)	(3,827,000)
31-40	(3,826,000)	(3,551,000)
41-50	(3,550,000)	(3,119,000)
51-60	(3,118,000)	(2,897,000)
61-70	(2,896,000)	(2,383,000)
71-80	(2,382,000)	(1,948,000)
81-90	(1,947,000)	(1,727,000)
91-100	(1,726,000)	(580,000)

TABLE 5.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	(11,398,000)	(6,430,000)
11-20	(6,429,000)	(5,164,000)
21-30	(5,163,000)	(4,389,000)
31-40	(4,388,000)	(3,868,000)
41-50	(3,867,000)	(3,648,000)
51-60	(3,647,000)	(3,393,000)
61-70	(3,392,000)	(3,132,000)
71-80	(3,131,000)	(2,704,000)
81-90	(2,703,000)	(2,231,000)
91-100	(2,230,000)	(467,000)

TABLE 5.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	(3,483,000)	(2,034,000)
11-20	(2,033,000)	(1,756,000)
21-30	(1,755,000)	(1,464,000)
31-40	(1,463,000)	(1,249,000)
41-50	(1,248,000)	(1,095,000)
51-60	(1,094,000)	(997,000)
61-70	(996,000)	(845,000)
71-80	(844,000)	(664,000)
81-90	(663,000)	(522,000)
91-100	(521,000)	(3,000)

TABLE 5.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2011

1-10	(2,567,000)	(1,721,000)
11-20	(1,720,000)	(1,417,000)
21-30	(1,416,000)	(1,311,000)
31-40	(1,310,000)	(1,214,000)
41-50	(1,213,000)	(1,096,000)
51-60	(1,095,000)	(1,013,000)
61-70	(1,012,000)	(903,000)
71-80	(902,000)	(836,000)
81-90	(835,000)	(699,000)
91-100	(698,000)	(163,000)

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2011)

TABLE 6.1
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2011

Percentile	More than	Less than
1-10	19,000	237,000
11-20	238,000	329,000
21-30	330,000	395,000
31-40	396,000	494,000
41-50	495,000	608,000
51-60	609,000	771,000
61-70	772,000	1,469,000
71-80	1,470,000	5,028,000
81-90	5,029,000	9,514,000
91-100	9,515,000	40,888,000

TABLE 6.2
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2011

Percentile	More than	Less than
1-10	327,000	872,000
11-20	873,000	1,043,000
21-30	1,044,000	1,295,000
31-40	1,296,000	1,477,000
41-50	1,478,000	1,737,000
51-60	1,738,000	2,180,000
61-70	2,181,000	2,761,000
71-80	2,762,000	4,430,000
81-90	4,431,000	6,228,000
91-100	6,229,000	13,820,000

TABLE 6.3
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2011

Percentile	More than	Less than
1-10	1,000	25,000
11-20	26,000	45,000
21-30	46,000	60,000
31-40	61,000	80,000
41-50	81,000	107,000
51-60	108,000	145,000
61-70	146,000	198,000
71-80	199,000	299,000
81-90	300,000	612,000
91-100	613,000	5,025,000

TABLE 6.4
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2011

Percentile	More than	Less than
1-10	176,000	701,000
11-20	702,000	842,000
21-30	843,000	998,000
31-40	999,000	1,105,000
41-50	1,106,000	1,220,000
51-60	1,221,000	1,395,000
61-70	1,396,000	1,646,000
71-80	1,647,000	2,329,000
81-90	2,330,000	2,973,000
91-100	2,974,000	6,126,000

TABLE 6.5
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	111,000	202,000
11-20	203,000	252,000
21-30	253,000	352,000
31-40	353,000	408,000
41-50	409,000	520,000
51-60	521,000	742,000
61-70	743,000	1,027,000
71-80	1,028,000	4,345,000
81-90	4,346,000	6,776,000
91-100	6,777,000	23,379,000

TABLE 6.7
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	1,000	23,000
11-20	24,000	41,000
21-30	42,000	49,000
31-40	50,000	70,000
41-50	71,000	86,000
51-60	87,000	122,000
61-70	123,000	150,000
71-80	151,000	215,000
81-90	216,000	379,000
91-100	380,000	1,843,000

TABLE 6.6
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	364,000	974,000
11-20	975,000	1,236,000
21-30	1,237,000	1,445,000
31-40	1,446,000	1,686,000
41-50	1,687,000	2,061,000
51-60	2,062,000	2,370,000
61-70	2,371,000	2,929,000
71-80	2,930,000	4,465,000
81-90	4,466,000	6,020,000
91-100	6,021,000	13,820,000

TABLE 6.8
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	198,000	774,000
11-20	775,000	1,000,000
21-30	1,001,000	1,132,000
31-40	1,133,000	1,238,000
41-50	1,239,000	1,369,000
51-60	1,370,000	1,482,000
61-70	1,483,000	1,661,000
71-80	1,662,000	2,064,000
81-90	2,065,000	2,751,000
91-100	2,752,000	5,484,000

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	19,000	262,000
11-20	263,000	353,000
21-30	354,000	433,000
31-40	434,000	541,000
41-50	542,000	673,000
51-60	674,000	862,000
61-70	863,000	2,127,000
71-80	2,128,000	6,652,000
81-90	6,653,000	10,480,000
91-100	10,481,000	40,888,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	1,000	30,000
11-20	31,000	46,000
21-30	47,000	64,000
31-40	65,000	83,000
41-50	84,000	118,000
51-60	119,000	159,000
61-70	160,000	232,000
71-80	233,000	399,000
81-90	400,000	714,000
91-100	715,000	5,025,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	327,000	835,000
11-20	836,000	978,000
21-30	979,000	1,176,000
31-40	1,177,000	1,392,000
41-50	1,393,000	1,623,000
51-60	1,624,000	1,975,000
61-70	1,976,000	2,735,000
71-80	2,736,000	4,432,000
81-90	4,433,000	6,287,000
91-100	6,288,000	13,337,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2011

Percentile	More than	Less than
1-10	176,000	679,000
11-20	680,000	794,000
21-30	795,000	942,000
31-40	943,000	1,044,000
41-50	1,045,000	1,129,000
51-60	1,130,000	1,283,000
61-70	1,284,000	1,623,000
71-80	1,624,000	2,356,000
81-90	2,357,000	3,051,000
91-100	3,052,000	6,126,000

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.

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STUDENT - ATHLETES

