

Revenues & EXPENSES

2004 – 2013

NCAA® DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2014 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 2013.

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

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

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

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

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

We also thank the representatives of the NCAA member institutions who responded to the survey at a time when demands upon athletics administrators for information are sometimes overwhelming. Confidentiality was assured and will be honored. 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 2013

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2013. It is the result of data compiled during the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render those reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 2014 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 and various media outlets to obtain information on specific institutions.

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

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

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including this 2014 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero. The use of medians is in keeping with generally accepted statistical methodology utilized by researchers and mitigates the effect that extreme responses, either high or low, have on means. Comparisons with median

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

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

- Effects of the Economy. With regard to this year’s findings, there has been considerable anticipation concerning the effect the rebound in the U.S. economy after the recent recession might have on intercollegiate athletics. Given the popularity that intercollegiate athletics enjoys, it comes as no surprise that, for most schools and for the NCAA as a whole, the recession does not seem to have been particularly detrimental, and in the most recent year, spending at the FBS level was seen to increase by more than 10 percentage points. Moreover, the financial landscape of college sport will, no doubt, continue to change as the impact of renegotiated conference football television contracts begins to be felt with the 2014 football season and beyond.
- There was an upward movement in median generated revenues for Division I institutions from 2012 to 2013 — FBS = 3.2 percent increase; FCS = 1.1 percent increase; DI w/o FB saw median generated revenues increase by 10.1 percent in the past year. (2.1)
- Total expenses for the last year increased at a faster rate than generated revenues for FBS and FCS institutions. FBS median expenses increased 10.6 percent from the prior year, the increase was 2.7 percent at the FCS level and the increase was 8.0 percent at DI w/o FB institutions. (2.1) Over the past two years, expenses at the FBS level have increased at rates nearly double those of the other two subdivisions.
- A related observation is the portion of total athletics revenues that are allocated by the institutions — 20 percent in the FBS; 71 percent in the FCS; 77 percent in DI w/o FB. This rate remained unchanged

in all three subdivisions. (3.14, 4.14, 5.14) This number represents the extent to which the institution is subsidizing athletics.

- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — 9.0 percent increase in the FBS; 1.0 percent increase in the FCS; and 6.0 percent increase in DI w/o FB. (3.3, 4.3, 5.3)
- The increase gap, which measures the difference in growth rates of athletics spending and overall institutional spending, spiked upward in all three subdivisions this year. In FBS, the median percentage increase in athletics expenses was 4.2 percent higher than the median increase in institutional expenses. The gap was 2.7 percent at the FCS level and 2.0 percent among the Division I institutions without football programs. (2.7)
- A total of 20 athletics programs in the FBS reported positive net revenues for the 2013 fiscal year. The net gap between the “profitable” programs and the remainder was slightly less than was observed in 2012. (3.5)
- As in the prior years, three revenue sources accounted for between 60 and 75 percent of generated revenues at the FBS level. These were ticket sales, contributions and NCAA/Conference distributions. (3.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, accounted for approximately 50 percent of total expenses. (3.15, 4.15, 5.15)
- In all subdivisions, the number of participating student-athletes remains fairly constant, while the expense per student-athlete continues to increase, as a result of rising expenses. (2.1)
- In all subdivisions, total athletic expenditures as a percentage of total institutional expenditures increased by between 0.1 and 0.8 percentage points. (2.7) For the 2013 fiscal year, FBS Athletics expenditures were 5.8 percent of total institutional budgets; FCS were 6.8 percent; DI w/o FB were 6.0 percent. It should be noted that this percentage does not include revenues generated by athletics. When generated revenues are netted against expenses, the median percentage of athletics expenditures of total institutional expenditures remains less than three percent in the FBS.

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2013

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 2014 edition continues that effort.

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

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

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

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

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

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

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

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2014 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2013 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 2014 edition of Revenues and Expenses of Intercollegiate Athletics Programs Report is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2004. Current data are presented concerning sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

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

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

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

METHODS

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

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

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

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

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

ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail by subdivision, with men's and women's basketball information also provided for the entire division. The reported numbers consist almost entirely of medians and frequency distributions of means for the respective subdivisions. Partial financial data for the fiscal years 2004 through 2012 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are seven sections of the report:

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

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

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

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

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

SUGGESTIONS FOR THE READER

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

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

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

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2013 fiscal year, with comparisons to the 2004 through 2012 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 3.2 percent, about three-quarters of the 4.6 percent increase from 2011 to 2012. Median generated revenues have increased by 83.2 percent since the 2004 fiscal year. (2.1)
- Median total expenses increased by 10.6 percent, as compared to 10.8 percent from 2011 to 2012. Over the past two years, generated revenues grew by 8.0 percent and total expenses by 22.6 percent. Median total expenses have increased by over 114.6 percent since the 2004 fiscal year.
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$12,272,000 in 2012 to \$11,623,000 in 2013. This represents a 5.3 percent decrease from 2012 (2.3)
- Median negative net generated revenue for the 103 schools reporting losses increased by only 2 percent from 2012. (3.5)
- The largest generated revenue of \$169,691,000, when compared to the median generated revenue of \$41,897,000 in 2013, is indicative of the disparity in the FBS. (2.5) This disparity is also reflected in the quartile table. (3.8, 3.16)

- Similarly, the largest total expense was \$146,808,000, while the median was \$62,227,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 and 3.23 for quartile data.
- Generated revenues for men's programs increased by 16.1 percent from 2012, including a 1.8 percent inflationary effect. Thus, the real increase in men's generated revenues was 14.3 percent. Generated revenues for women's programs increased by 2.7 percent, which included a 1.7 percent inflationary effect, yielding a 1.0 percent real increase. (3.3)
- A total of 20 FBS athletics programs reported positive net generated revenues in 2013. This is a decrease from 23 in both 2011 and 2012. (3.5)
- The median net generated revenues for those surplus programs was \$8,839,000 in 2012 and \$8,449,000 in 2013, while the median net deficit for the remaining programs was \$14,645,000 in 2012 and \$14,904,000 in 2013. The gap between the financially successful programs and others remained relatively even at just over \$23,000,000 in 2013. (3.5)
- Between 50 and 60 percent of football and men's basketball programs have reported net generated revenues (surpluses) for each of the nine years reported. This percentage has been relatively stable as has the dollar amount. (3.6)
- Ticket sales and contributions from alumni and others continue to be the highest categories for generated revenues. The former accounted for approximately 26 percent of generated revenues and 21 percent of total revenue, while the latter accounted for approximately 25 percent of generated and 20 percent of total. NCAA and conference distributions are accounting for an increasing proportion of generated (24 percent) and total (19 percent) revenue. This trend is likely to continue as conference television contracts become more lucrative in the future. Together, these three line items accounted for over three-quarters of generated revenues. (3.14)
- Similarly, three line items made up almost two-thirds of total expenses for the subdivision. Salaries and benefits at about 35 percent and grants-in-aid at 15 percent were the dominant expense lines. The latter follows the national trend of tuition increases, while the former

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

- The highest coaches' salaries were incurred in football, men's basketball, women's basketball and men's ice hockey respectively. (3.12a and b)
- The median expense per male student-athlete decreased slightly, while that for females increased. (2.2)

FOOTBALL CHAMPIONSHIP SUBDIVISION (FCS)

- Median generated revenues increased from 2012 by 1.1 percent, as compared with a 9.0 percent increase from 2011 to 2012. (2.1)
- Median total expenses increased, by 2.7 percent from 2012, as compared to a 6.8 percent increase from 2011 to 2012. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues moved from \$5,907,000 in 2004 to \$10,833,000 in 2013. Thus, the median losses for the subdivision's schools continue to grow, increasing by 6.0 percent since 2012 and 83 percent since 2004. (2.3)
- The largest generated revenue for fiscal 2013 of \$23,343,000 compared with median generated revenue of \$3,793,000 are indicative of the disparity in the FCS. (2.5) This is also reflected in the quartile table (4.8) and the percentiles table.
- Similarly, the largest total expense was \$42,205,000, while the median was \$14,493,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$62,227,000) and the FCS (\$14,493,000) total expenses. Also see Table 4.10 for quartile data.
- Generated revenues for men's programs increased by 4.6 percent from 2012, while generated revenues for women's programs decreased by 6.6 percent. After adjusting for inflation, however, the increase for men's programs is 3.0 percent, and the decrease for women is 8.1 percent. (4.3)

- As with revenues, table 4.3 reflects the portions of increases in expenses that were the result of inflation. After adjusting for the nearly 1.6 percent inflationary increase in total expenses, the real change was a 1.1 percent increase. (4.3)
- As in previous years, no FCS athletics programs reported net generated revenues in 2013. The median negative net generated revenue (expenses in excess of generated revenues) in 2013 was \$10,219,000 and \$10,833,000 in 2013. The net losses have increased fairly steadily over the ten - year period. (4.5)
- Only 1.0 percent of football, 3.0 percent of men's basketball programs, and 0.0 percent of women's basketball programs reported net generated revenues (surpluses) for 2013, which was consistent with recent years. These net generated revenues were minimal, however the median losses for the remaining programs in 2013 are \$1,971,000 for football, \$811,000 for men's basketball, and \$932,000 for women's basketball. (4.6)
- Ticket sales (15 percent), contributions from alumni and others (27 percent), and NCAA and conference distributions (17 percent) continue to carry the load as a percentage of generated revenues. Guarantees and options now account for 12 percent of generated revenues at the median FCS institution. (4.14)
- Similarly, two line items made up over 50 percent of total expenses for the subdivision. Salaries and benefits at 31 percent and grants-in-aid at 27 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter is apparently market driven. Thus, efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. No other expense line item is significant across the subdivision. (4.15)
- The highest salaries were incurred in football, ice hockey and basketball, respectively, on the men's side, and basketball and ice hockey programs on the women's side. (4.12a and b)
- Allocated revenues (those provided by the institution or state government) as a percentage of total revenues have remained steady at 71 percent since 2006. (4.14)

DIVISION I WITHOUT FOOTBALL

- Median generated revenues increased by 10.1 percent from 2012, after seeing a 1.7 percent decrease from 2011 to 2012. (2.1)
- Median total expenses increased by 8.0 percent from 2011, compared with the 8.8 percent increase from 2011 to 2012. Thus, the growth rate of expenses and generated revenues in this subdivision have increased this past year. (2.1)
- Median negative net generated revenue, representing expenses in excess of generated revenues, at \$10,724,000, reflects a 9.3 percent increase from 2012. (2.3) Thus, losses in this subdivision continue to grow at a rate greater than inflation.
- As in the other two subdivisions, the largest generated revenue of \$17,548,000 and median generated revenue of \$2,428,000 are indicative of the disparity in the subdivision. (2.5) This is also reflected in the quartile table (5.8) and percentiles table. (5.16)
- Similarly, the largest total expense was \$35,752,000, while the median was \$14,023,000, indicative of the varying budget sizes. (2.6) This table also reflected the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data and 5.22 for percentiles.
- Generated revenues increased by 2.4 percent from 2012 for men's programs, while women's programs saw a 11.4 percent increase. Revenues not allocated to a specific gender remained essentially the same since 2011. (5.1)
- Table 5.3 reflects the portions of increases in revenues and expenses that were the result of inflation and the portions that reflect the "real" changes. For example, after adjusting for the 1.7 percent inflationary increase, there was actually a 6.3 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 2013 was \$10,724,000. The net losses have increased steadily over the ten-year period, from \$5,367,000 in 2004. (5.5)

- The number of men's basketball programs reporting net generated revenues has fallen from a high of eight percent in 2004 to a low of three percent in 2014, moving from \$704,000 in 2004 to almost \$2,546,000 in 2013. Women's basketball losses have grown from \$686,000 in 2004 to \$1,206,000 in 2013. (5.6)
- As in the FCS, ticket sales (18 percent), NCAA/conference distributions (21 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 61 percent of total expenses for the subdivision. Salaries and benefits comprise 32 percent and grants-in-aid 29 percent. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)

DASHBOARD OBSERVATIONS

As was true with the 2012 data, there are some significant trends of interest among the dashboards indicators (2.7):

- In the FBS, total athletics expenditures as a percentage of the total institutional budget have climbed to 5.8 percent from 4.6 percent in 2004. This indicates that athletics expenses have increased at a slightly higher rate than those of the overall institution. FCS showed an increase from 5.2 percent in 2004 to 6.8 percent in 2013, while Division I schools without football have fluctuated between 4.5 and 6.0 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 16.2 percent. FCS and DI without football schools have stayed steady at or slightly below 30 percent for grants-in-aid. Total compensation

as a percentage of total operating expenses has increased slightly over time at FBS institutions and decreased slightly in the other two subdivisions.

- Generated revenues as a percentage of athletics expenses, a measure of self-sufficiency, continue to hover around 25 to 27 percent for the FCS and has dropped to 18.0 percent for DI without football. The FBS schools dropped to 73.2 percent from 76.9 percent in 2004.
- The FBS continues to rely heavily on football revenues (45.5 percent), as does, to a lesser extent, the FCS at 23.3 percent.
- Perhaps most importantly, the "increase gap", which measures the difference between increase rates of athletics expenditures and total institutional expenditures, fell slightly for all three subdivisions. This indicator behaves sporadically and always bears watching.
- One final note is the continued increase in athletics expense per student-athlete for FBS schools, as expenditures increase more rapidly than the number of student-athletes. Although the other two subdivisions experienced slight increases, they were more substantial for FBS schools.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
Division I
Fiscal Years 2004 through 2013

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

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2013

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Participating Athletes by Program (Average)				Median Expenses per Athlete			
Men's Program – 2013	331	285	177	Men's Program – 2013	75,000	22,000	26,000
– 2012	331	289	176	– 2012	76,000	22,000	25,000
– 2011	333	284	177	– 2011	67,000	20,000	23,000
– 2010	333	288	176	– 2010	61,000	19,000	21,000
– 2009	331	288	171	– 2009	64,000	18,000	22,000
– 2008	333	291	167	– 2008	57,000	17,000	21,000
– 2007	331	290	161	– 2007	50,000	15,000	20,000
– 2006	325	284	162	– 2006	47,000	15,000	19,000
– 2005	328	286	159	– 2005	41,000	13,000	18,000
– 2004	322	283	153	– 2004	41,000	12,000	17,000
Women's Program – 2013	280	227	189	Women's Program – 2013	36,000	18,000	23,000
– 2012	284	225	184	– 2012	32,000	18,000	23,000
– 2011	283	221	179	– 2011	30,000	17,000	21,000
– 2010	278	221	177	– 2010	29,000	16,000	20,000
– 2009	272	216	176	– 2009	29,000	16,000	20,000
– 2008	270	221	170	– 2008	27,000	15,000	20,000
– 2007	267	217	167	– 2007	25,000	14,000	19,000
– 2006	263	210	165	– 2006	23,000	13,000	18,000
– 2005	261	212	164	– 2005	22,000	11,000	16,000
– 2004	255	210	157	– 2004	21,000	11,000	16,000

TABLE 2.2 (continued)
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2013

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

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
Football Bowl Subdivision							
Total Generated Revenues	22,864,000	30,494,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000
Total Expenses	28,991,000	41,363,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000
Median Net Generated Revenue	(5,902,000)	(8,089,000)	(10,164,000)	(9,446,000)	(10,282,000)	(12,272,000)	(11,623,000)
Football Championship Subdivision							
Total Generated Revenues	2,047,000	2,978,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000
Total Expenses	7,810,000	12,115,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000
Median Net Generated Revenue	(5,907,000)	(7,937,000)	(8,643,000)	(9,189,000)	(9,581,000)	(10,219,000)	(10,833,000)
Division I without Football							
Total Generated Revenues	1,469,000	2,125,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000
Total Expenses	7,147,000	10,347,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000
Median Net Generated Revenue	(5,266,000)	(8,031,000)	(8,340,000)	(8,597,000)	(9,330,000)	(9,809,000)	(10,724,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
Football Bowl Subdivision							
Largest Reported	103,871,000	123,770,000	138,459,000	143,555,000	150,296,000	163,295,000	165,691,000
Median	28,214,000	41,088,000	45,698,000	48,298,000	52,715,000	55,976,000	61,915,000
Football Championship Subdivision							
Largest Reported	31,671,000	38,701,000	42,565,000	40,186,000	38,966,000	44,600,000	41,446,000
Median	7,770,000	12,080,000	12,111,000	13,189,000	13,425,000	13,761,000	14,693,000
Division I without Football							
Largest Reported	21,237,000	29,243,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000
Median	7,281,000	10,082,000	10,382,000	11,077,000	11,831,000	12,756,000	13,130,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
Football Bowl Subdivision							
Largest Reported	103,862,000	118,456,000	138,459,000	143,555,000	150,296,000	163,295,000	169,691,000
Median	22,864,000	30,494,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000
Football Championship Subdivision							
Largest Reported	15,431,000	17,514,000	18,736,000	18,756,000	17,661,000	19,343,000	23,343,000
Median	2,047,000	2,978,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000
Division I without Football							
Largest Reported	15,413,000	13,693,000	16,809,000	14,367,000	17,349,000	15,564,000	17,548,000
Median	1,469,000	2,125,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
Football Bowl Subdivision							
Largest Reported	90,088,000	123,370,000	127,651,000	130,437,000	133,687,000	138,270,000	146,808,000
Median	28,991,000	41,363,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000
Football Championship Subdivision							
Largest Reported	28,197,000	40,251,000	42,691,000	39,236,000	39,549,000	44,941,000	42,205,000
Median	7,810,000	12,115,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000
Division I without Football							
Largest Reported	21,237,000	29,243,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000
Median	7,147,000	10,347,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Years 2004, 2008, 2012 and 2013

	FBS				FCS				Div. I w/o Football			
	2004	2008	2012	2013	2004	2008	2012	2013	2004	2008	2012	2013
Sponsored sport count	19	19	19	19	18	18	18	18	16	16	17	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.3%	5.5%	5.8%	5.2%	5.9%	6.0%	6.8%	4.5%	5.5%	5.9%	6.0%
Generated Revenues as percentage of Total Revenues	79.0%	76.6%	72.5%	73.4%	26.9%	26.7%	27.0%	26.7%	20.5%	21.1%	18.3%	19.0%
Allocated Revenues as percentage of Total Revenues	21.3%	23.4%	27.5%	26.6%	73.8%	73.3%	73.0%	73.3%	79.5%	78.9%	81.7%	81.0%
Generated Revenues as percentage of total athletic expenditures (self- sufficiency)	76.9%	76.0%	71.9%	73.2%	24.9%	26.1%	27.0%	27.1%	20.3%	20.7%	17.1%	18.0%
Reliance on football generated revenues	43.0%	44.6%	44.3%	45.5%	21.4%	21.5%	24.0%	23.3%	9.7%	1.4%	2.4%	.
Reliance on women's and men's basketball revenues	15.4%	13.0%	13.4%	11.9%	18.8%	16.8%	16.0%	15.8%	29.6%	27.8%	29.5%	27.0%
Increase Gap: Athlete vs. Organization Expense	.	0.2%	4.4%	4.2%	.	0.1%	3.0%	2.7%	.	0.7%	3.1%	2.0%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	16.2%	16.2%	28.6%	27.8%	30.0%	30.4%	30.2%	28.3%	28.7%	29.0%
Total compensation as percentage of total operating expenses	33.8%	33.3%	34.7%	34.9%	34.6%	32.5%	32.0%	31.5%	34.0%	31.7%	31.4%	32.0%
Coaches' compensation as a percentage of total operating expenses	17.2%	17.5%	18.4%	18.7%	19.8%	18.9%	18.0%	18.4%	19.0%	17.7%	17.4%	18.0%
Administrative compensation as a percentage of total operating expenses	15.5%	15.5%	15.5%	15.6%	13.5%	13.2%	13.0%	12.4%	15.0%	12.9%	13.7%	14.0%
Severance pay as a percentage of total operating expenses	0.0%	0.4%	0.3%	0.1%	0.0%	0.5%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.6%	19.9%	20.0%	17.2%	17.8%	17.0%	17.5%	16.6%	17.8%	16.7%	17.0%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	14.8%	14.5%	6.4%	12.0%	13.0%	11.3%	5.4%	9.3%	11.1%	11.0%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.3%	11.6%	11.7%	9.4%	9.1%	8.0%	8.0%	10.1%	10.0%	7.9%	8.0%
Athletic expense per student athlete	63,000	85,000	105,000	109,000	20,000	32,000	36,000	36,000	26,000	39,000	43,000	45,000

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FBS
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2013									
	Men's	31,305,000	132,765,000	32,536,000	132,765,000	24,821,000	63,350,000	416,000	2,832,000
	Women's	1,154,000	14,658,000	3,605,000	24,178,000	9,969,000	34,893,000	(7,450,000)	(5,801,000)
	Coed	10,329,000	52,525,000	18,900,000	55,395,000	17,906,000	82,537,000	(6,113,000)	0
	Total	41,897,000	165,691,000	61,915,000	165,691,000	62,227,000	146,808,000	(11,623,000)	201,000
2012									
	Men's	26,957,000	131,383,000	29,459,000	131,383,000	25,304,000	54,444,000	(2,000)	2,377,000
	Women's	1,124,000	10,967,000	3,343,000	16,361,000	9,172,000	37,242,000	(7,325,000)	(5,416,000)
	Coed	9,432,000	55,413,000	17,433,000	55,413,000	17,112,000	78,993,000	(5,938,000)	0
	Total	40,581,000	163,295,000	55,976,000	163,295,000	56,265,000	138,270,000	(12,272,000)	458,000
2011									
	Men's	25,575,000	119,567,000	28,498,000	119,567,000	22,358,000	58,260,000	1,425,000	4,287,000
	Women's	940,000	10,253,000	3,165,000	12,179,000	8,543,000	23,743,000	(6,937,000)	(5,066,000)
	Coed	8,278,000	49,054,000	17,003,000	51,474,000	16,203,000	73,644,000	(5,332,000)	47,000
	Total	38,781,000	150,296,000	52,715,000	150,296,000	50,774,000	133,687,000	(10,282,000)	966,000
2010									
	Men's	22,927,000	116,690,000	25,909,000	116,690,000	20,416,000	73,995,000	1,101,000	2,675,000
	Women's	876,000	9,846,000	2,792,000	11,890,000	8,006,000	22,407,000	(6,353,000)	(4,768,000)
	Coed	7,280,000	90,603,000	16,094,150	91,744,000	15,229,000	73,306,000	(5,025,000)	282,000
	Total	35,336,000	143,555,000	48,298,000	143,555,000	46,688,000	130,437,000	(9,446,000)	413,000
2009									
	Men's	22,557,000	107,911,000	22,996,000	107,911,000	21,133,000	62,361,000	713,000	2,789,000
	Women's	836,000	9,043,000	2,345,000	11,904,000	7,781,000	23,662,000	(6,400,000)	(4,822,000)
	Coed	7,227,000	37,805,000	14,694,000	48,671,000	15,104,000	72,852,000	(5,138,000)	63,000
	Total	32,264,000	138,459,000	45,698,000	138,459,000	45,887,000	127,651,000	(10,164,000)	1,000
2008									
	Men's	22,227,000	89,292,000	22,693,000	91,075,000	19,069,000	58,981,000	(75,000)	2,144,000
	Women's	857,000	7,985,000	2,177,000	10,803,000	7,283,000	23,517,000	(6,153,000)	(4,492,000)
	Coed	7,034,000	55,797,000	15,248,000	60,441,000	14,232,000	72,847,000	(4,077,000)	417,000
	Total	30,494,000	118,456,000	41,088,000	123,770,000	41,363,000	123,370,000	(8,089,000)	356,000
2004									
	Men's	13,974,000	81,346,000	14,929,000	81,351,000	13,153,000	53,674,000	(42,000)	1,279,000
	Women's	516,000	22,516,000	1,591,000	22,520,000	5,299,000	31,188,000	(4,323,000)	(3,326,000)
	Coed	4,145,000	35,327,000	9,239,000	38,743,000	8,941,000	43,683,000	(3,251,000)	518,000
	Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	88,000

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

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS
Median Values
Fiscal Years 2004 through 2013

		Generated Revenues	Total Revenues	Total Expenses
2013 (1.285)				
	Men's	24,362,000	25,320,000	19,316,000
	Women's	898,000	2,805,000	7,758,000
	Coed	8,038,000	14,708,000	13,934,000
	Total	32,605,000	48,183,000	48,425,000
2012 (1.265)				
	Men's	21,310,000	23,288,000	20,003,000
	Women's	889,000	2,642,000	7,251,000
	Coed	7,456,000	13,781,000	13,527,000
	Total	32,080,000	44,250,000	44,478,000
2011 (1.245)				
	Men's	20,542,000	22,890,000	17,958,000
	Women's	755,000	2,542,000	6,862,000
	Coed	6,649,000	13,657,000	13,015,000
	Total	31,149,000	42,342,000	40,782,000
2010 (1.216)				
	Men's	18,854,000	21,307,000	16,789,000
	Women's	720,000	2,296,000	6,584,000
	Coed	5,987,000	13,235,000	12,524,000
	Total	29,059,000	39,719,000	38,395,000
2009 (1.205)				
	Men's	18,720,000	19,084,000	17,538,000
	Women's	694,000	1,946,000	6,457,000
	Coed	5,998,000	12,194,000	12,534,000
	Total	26,775,000	37,924,000	38,080,000
2008 (1.179)				
	Men's	18,852,000	19,248,000	16,174,000
	Women's	727,000	1,846,000	6,177,000
	Coed	5,966,000	12,933,000	12,071,000
	Total	25,864,000	34,850,000	35,083,000
2004 (1.000)				
	Men's	13,974,000	14,929,000	13,153,000
	Women's	516,000	1,591,000	5,299,000
	Coed	4,145,000	9,239,000	8,941,000
	Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FBS
Fiscal Years 2004 through 2013

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2013	Men's	14.32%	1.81%	16.13%	8.73%	1.72%	10.45%	-3.44%	1.53%	-1.91%
	Women's	1.04%	1.65%	2.69%	6.19%	1.66%	7.85%	6.99%	1.70%	8.69%
	Coed	7.81%	1.70%	9.52%	6.73%	1.69%	8.42%	3.01%	1.63%	4.64%
	Total	1.64%	1.61%	3.24%	8.89%	1.72%	10.61%	8.87%	1.72%	10.60%
2012	Men's	3.74%	1.67%	5.40%	1.74%	1.63%	3.37%	11.39%	1.79%	13.18%
	Women's	17.75%	1.83%	19.58%	3.93%	1.68%	5.61%	5.67%	1.69%	7.36%
	Coed	12.14%	1.80%	13.94%	0.91%	1.62%	2.53%	3.93%	1.68%	5.61%
	Total	2.99%	1.65%	4.64%	4.51%	1.68%	6.19%	9.06%	1.75%	10.81%
2011	Men's	8.95%	2.60%	11.55%	7.43%	2.56%	9.99%	6.96%	2.55%	9.51%
	Women's	4.86%	2.44%	7.31%	10.71%	2.65%	13.36%	4.22%	2.49%	6.71%
	Coed	11.06%	2.65%	13.71%	3.19%	2.46%	5.65%	3.92%	2.48%	6.40%
	Total	7.19%	2.56%	9.75%	6.60%	2.54%	9.15%	6.22%	2.53%	8.75%
2010	Men's	0.72%	0.92%	1.64%	11.65%	1.02%	12.67%	-4.27%	0.88%	-3.39%
	Women's	3.75%	1.04%	4.78%	17.99%	1.08%	19.06%	1.97%	0.92%	2.89%
	Coed	-0.18%	0.92%	0.73%	8.54%	0.99%	9.53%	-0.08%	0.91%	0.83%
	Total	8.53%	0.99%	9.52%	4.73%	0.96%	5.69%	0.83%	0.92%	1.75%
2009	Men's	-0.70%	2.19%	1.48%	-0.85%	2.19%	1.34%	8.43%	2.39%	10.82%
	Women's	-4.54%	2.09%	-2.45%	5.42%	2.30%	7.72%	4.53%	2.31%	6.84%
	Coed	0.54%	2.21%	2.74%	-5.71%	2.08%	-3.63%	3.84%	2.29%	6.13%
	Total	3.52%	2.28%	5.80%	8.82%	2.40%	11.22%	8.54%	2.39%	10.94%
2008	Men's	11.69%	5.57%	17.26%	3.19%	5.15%	8.34%	9.00%	5.44%	14.43%
	Women's	14.68%	5.72%	20.40%	33.86%	6.67%	40.53%	3.13%	5.14%	8.28%
	Coed	-4.59%	4.76%	0.17%	-2.40%	4.87%	2.47%	5.63%	5.27%	10.90%
	Total	11.45%	5.56%	17.01%	4.18%	5.20%	9.38%	0.53%	5.01%	5.54%

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

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FBS
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2013							
	Football	20,278,000	109,400,000	20,278,000	109,400,000	15,279,000	41,550,000
	Men's Basketball	5,580,000	42,399,000	6,267,000	42,399,000	5,247,000	16,191,000
	Women's Basketball	290,000	4,829,000	742,000	5,992,000	2,625,000	5,992,000
2012							
	Football	18,582,000	103,814,000	19,593,000	103,814,000	14,820,000	37,774,000
	Men's Basketball	5,813,000	42,435,000	6,067,000	42,435,000	5,007,000	15,901,000
	Women's Basketball	275,000	4,703,000	690,000	5,492,000	2,522,000	6,587,000
2011							
	Football	16,859,000	95,750,000	17,909,000	95,750,000	13,052,000	39,218,000
	Men's Basketball	4,948,000	40,888,000	5,577,000	40,888,000	4,366,000	13,820,000
	Women's Basketball	275,000	5,025,000	688,000	5,106,000	2,304,000	6,126,000
2010							
	Football	16,210,000	93,943,000	17,200,000	93,943,000	12,367,000	37,979,000
	Men's Basketball	4,776,000	25,890,000	4,923,000	25,890,000	4,003,000	12,286,000
	Women's Basketball	277,000	5,290,000	579,000	5,290,000	2,168,000	6,004,000
2009							
	Football	14,144,000	87,584,000	15,306,000	87,584,000	11,919,000	40,829,000
	Men's Basketball	4,969,000	25,495,000	5,019,000	25,495,000	3,958,000	13,874,000
	Women's Basketball	278,000	4,975,000	589,000	4,975,000	2,040,000	5,625,000
2008							
	Football	14,189,000	71,471,000	14,841,000	72,952,000	10,592,000	27,639,000
	Men's Basketball	4,718,000	23,520,000	4,758,000	23,520,000	3,696,000	15,048,000
	Women's Basketball	216,000	5,271,000	490,000	5,271,000	1,999,000	5,168,000
2004							
	Football	8,289,000	46,242,000	9,209,000	47,556,000	7,493,000	16,402,000
	Men's Basketball	3,212,000	16,466,000	3,212,000	16,466,000	2,480,000	6,170,000
	Women's Basketball	158,000	4,937,000	386,000	4,937,000	1,379,000	5,175,000

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

TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FBS
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Program	62	50%	14,975,000	61	50%	(6,636,000)
	Women's Program	0	0%	NA	123	100%	(7,450,000)
	Total	20	16%	8,449,000	103	84%	(14,904,000)
2012							
	Men's Program	60	50%	14,661,000	60	50%	(5,670,000)
	Women's Program	0	0%	NA	120	100%	(7,325,000)
	Total	23	19%	8,839,000	97	81%	(14,645,000)
2011							
	Men's Program	63	53%	11,743,000	57	48%	(5,233,000)
	Women's Program	0	0%	NA	120	100%	(6,937,000)
	Total	23	19%	8,976,000	96	81%	(12,140,000)
2010							
	Men's Program	63	53%	14,359,000	57	48%	(5,176,000)
	Women's Program	0	0%	NA	120	100%	(6,353,000)
	Total	22	18%	7,367,000	98	82%	(11,597,000)
2009							
	Men's Program	61	51%	13,291,000	59	49%	(4,799,000)
	Women's Program	0	0.00%	NA	120	100%	(6,400,000)
	Total	14	12%	4,360,000	106	88%	(11,267,000)
2008							
	Men's Program	59	50%	12,014,000	60	50%	(4,330,000)
	Women's Program	0	0%	NA	119	100%	(6,153,000)
	Total (See note)	25	21%	3,867,000	93	79%	(9,870,000)
2004							
	Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
	Women's Program	0	0%	NA	116	100%	(4,323,000)
	Total	18	16%	4,237,000	98	84%	(7,093,000)
	Ten Year Average Total Program	22	18%	5,994,000	97	82%	(10,567,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Football	69	56%	12,926,000	54	44%	(3,818,000)
	Men's Basketball	62	50%	3,657,000	61	50%	(1,252,000)
	Women's Basketball	1	0%	871,000	122	99%	(1,961,000)
2012							
	Football	67	56%	11,506,000	53	44%	(3,352,000)
	Men's Basketball	64	53%	3,068,000	56	47%	(1,154,000)
	Women's Basketball	1	0%	1,309,000	119	99%	(1,912,000)
2011							
	Football	68	57%	10,264,000	52	43%	(2,824,000)
	Men's Basketball	66	55%	3,365,000	54	45%	(1,000,000)
	Women's Basketball	0	0%	NA	120	100%	(1,806,000)
2010							
	Football	69	58%	9,123,000	51	43%	(2,868,000)
	Men's Basketball	67	56%	3,677,000	53	44%	(975,000)
	Women's Basketball	1	1%	608,000	119	99%	(1,626,000)
2009							
	Football	68	57%	8,805,000	52	43%	(2,697,000)
	Men's Basketball	67	56%	2,917,000	53	44%	(873,000)
	Women's Basketball	0	NA	0	120	100%	(1,557,000)
2008							
	Football	68	57%	9,845,000	51	43%	(2,468,000)
	Men's Basketball	67	56%	2,982,000	52	44%	(809,000)
	Women's Basketball	1	1%	631,000	118	99%	(1,466,000)
2004							
	Football	64	55%	7,512,000	52	45%	(1,846,000)
	Men's Basketball	67	58%	2,151,000	49	42%	(550,000)
	Women's Basketball	3	3%	1,217,000	113	97%	(1,043,000)

TABLE 3.7
SOURCES OF REVENUES
DIVISION I – FBS
Fiscal Year 2013
Median Values

	Public	Private	Total
Total Ticket Sales	8,480,000	9,368,000	8,782,000
NCAA and conference distributions	9,933,000	13,002,000	10,417,000
Guarantees and options	900,000	535,000	869,000
Cash contributions from alumni and others	8,406,000	9,246,000	8,720,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	1,064,000	717,000	1,044,000
Broadcast Rights	5,000	16,000	5,000
Royalties/Advertising/Sponsorship	3,301,000	3,831,000	3,352,000
Sports camps	128,000	29,000	121,000
Endowment/Investment Income	241,000	2,288,000	462,000
Miscellaneous	804,000	823,000	806,000
Total Generated Revenues	40,418,000	50,342,000	41,897,000
Allocated Revenues:	0	0	0
Direct Institutional Support	3,203,000	14,674,000	3,704,000
Indirect Institutional Support	45,000	2,543,000	124,000
Student Fees	2,580,000	-	1,926,000
Direct government support	0	-	0
Total Allocated Revenues	10,180,000	20,161,000	11,497,000
Total All Revenues	60,058,000	69,522,000	61,915,000

TABLE 3.8
SOURCES OF REVENUES
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	26,398,000	12,052,000	6,731,000	1,317,000
NCAA and conference distributions	21,845,000	17,903,000	3,497,000	1,499,000
Guarantees and options	426,000	522,000	983,000	1,515,000
Cash contributions from alumni and others	26,389,000	12,738,000	5,088,000	2,295,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	2,090,000	1,757,000	515,000	176,000
Broadcast Rights	1,731,000	313,000	-	-
Royalties/Advertising/Sponsorship	7,889,000	4,809,000	2,316,000	674,000
Sports camps	635,000	2,000	29,000	189,000
Endowment/Investment Income	2,253,000	699,000	240,000	77,000
Miscellaneous	2,549,000	1,024,000	608,000	428,000
Total Generated Revenues	98,445,000	55,892,000	21,632,000	9,108,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	6,000	3,646,000	7,258,000	6,388,000
Indirect Institutional Support	-	-	810,000	1,332,000
Student Fees	-	1,515,000	3,000,000	6,129,000
Direct government support	-	-	-	-
Total Allocated Revenues	2,933,000	7,889,000	15,875,000	16,525,000
Total All Revenues	100,307,000	71,575,000	41,222,000	26,558,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2013
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	4,264,000	8,070,000	4,629,000	Men	761,000	870,000	777,000
Women	3,234,000	6,146,000	3,526,000	Women	284,000	426,000	291,000
Administrative and Non-gender	226,000	121,000	218,000	Administrative and Non-gender	177,000	232,000	188,000
Total	8,088,000	14,014,000	8,747,000	Total	1,329,000	1,457,000	1,345,000
Guarantees and Options				Fundraising			
Men	1,114,000	1,054,000	1,093,000	Men	66,000	201,000	82,000
Women	54,000	73,000	56,000	Women	13,000	25,000	14,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	768,000	681,000	738,000
Total	1,192,000	1,182,000	1,182,000	Total	1,217,000	1,430,000	1,219,000
Salaries and Benefits – University paid				Game Expenses			
Men	9,017,000	10,723,000	9,582,000	Men	1,375,000	1,526,000	1,375,000
Women	2,621,000	3,312,000	2,826,000	Women	278,000	331,000	279,000
Administrative and Non-gender	6,569,000	8,141,000	6,675,000	Administrative and Non-gender	40,000	100,000	46,000
Total	19,328,000	22,475,000	20,706,000	Total	1,876,000	2,166,000	1,916,000
Salaries and Benefits – Third Party paid				Medical			
Men	-	-	-	Men	14,000	3,000	12,000
Women	-	-	-	Women	4,000	2,000	3,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	451,000	435,000	448,000
Total	-	-	-	Total	651,000	602,000	628,000
Severance Pay				Membership Dues			
Men	-	-	-	Men	11,000	25,000	12,000
Women	-	-	-	Women	8,000	18,000	9,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	109,000	76,000	101,000
Total	53,000	30,000	46,000	Total	149,000	144,000	147,000
Team travel				Sports Camps			
Men	2,571,000	2,521,000	2,556,000	Men	-	-	-
Women	1,226,000	1,548,000	1,255,000	Women	-	-	-
Administrative and Non-gender	6,000	-	3,000	Administrative and Non-gender	-	-	-
Total	3,970,000	4,107,000	3,973,000	Total	35,000	25,000	25,000
Recruiting				Spirit Groups			
Men	584,000	668,000	623,000	Men	-	-	-
Women	266,000	276,000	268,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	106,000	45,000	98,000
Total	882,000	959,000	920,000	Total	161,000	94,000	140,000

TABLE 3.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2013
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	335,000	1,158,000	369,000
Women	96,000	194,000	99,000
Administrative and Non-gender	3,020,000	2,552,000	2,915,000
Total	5,551,000	5,513,000	5,525,000
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	445,000	20,000
Total	45,000	2,543,000	124,000
Other			
Men	715,000	1,264,000	737,000
Women	231,000	220,000	231,000
Administrative and Non-gender	2,649,000	1,561,000	2,355,000
Total	3,901,000	3,168,000	3,826,000
Total Operating Expenses			
Men	24,089,000	34,120,000	24,821,000
Women	9,057,000	14,796,000	9,969,000
Administrative and Non-gender	17,892,000	17,906,000	17,906,000
Total	58,344,000	69,522,000	62,227,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	5,747,000	5,957,000	3,880,000	3,343,000
Women	4,602,000	4,595,000	3,042,000	2,231,000
Administrative and Non-gender	509,000	245,000	177,000	136,000
Total	10,775,000	10,870,000	6,984,000	5,728,000
Guarantees and Options				
Men	2,465,000	1,381,000	924,000	610,000
Women	114,000	84,000	46,000	8,000
Administrative and Non-gender	-	-	-	-
Total	2,603,000	1,519,000	1,003,000	635,000
Salaries and Benefits – University paid				
Men	15,556,000	11,359,000	6,773,000	3,385,000
Women	4,865,000	3,601,000	2,219,000	1,391,000
Administrative and Non-gender	13,469,000	8,920,000	5,672,000	2,700,000
Total	33,559,000	23,665,000	14,480,000	7,557,000
Salaries and Benefits – Third Party paid				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay				
Men	138,000	31,000	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	351,000	175,000	2,000	-
Team travel				
Men	3,419,000	3,115,000	2,032,000	1,291,000
Women	2,253,000	1,464,000	1,052,000	606,000
Administrative and Non-gender	-	8,000	10,000	4,000
Total	5,594,000	4,583,000	3,317,000	1,990,000
Recruiting				
Men	1,003,000	852,000	471,000	293,000
Women	424,000	337,000	209,000	137,000
Administrative and Non-gender	-	-	-	1,000
Total	1,393,000	1,196,000	703,000	422,000

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	1,121,000	1,007,000	732,000	469,000
Women	622,000	376,000	266,000	189,000
Administrative and Non-gender	210,000	158,000	202,000	188,000
Total	2,256,000	1,529,000	1,237,000	857,000
Fundraising				
Men	116,000	145,000	192,000	34,000
Women	13,000	22,000	19,000	8,000
Administrative and Non-gender	1,773,000	1,153,000	500,000	432,000
Total	2,206,000	1,723,000	1,219,000	570,000
Game Expenses				
Men	2,960,000	2,431,000	1,140,000	463,000
Women	542,000	390,000	227,000	121,000
Administrative and Non-gender	44,000	147,000	42,000	35,000
Total	4,116,000	3,150,000	1,446,000	677,000
Medical				
Men	246,000	66,000	3,000	4,000
Women	107,000	63,000	-	-
Administrative and Non-gender	694,000	594,000	409,000	333,000
Total	1,105,000	845,000	523,000	396,000
Membership Dues				
Men	15,000	13,000	13,000	8,000
Women	12,000	13,000	8,000	5,000
Administrative and Non-gender	55,000	74,000	327,000	267,000
Total	105,000	127,000	359,000	283,000
Sports Camps				
Men	-	-	-	8,000
Women	-	-	-	-
Administrative and Non-gender	3,000	-	-	-
Total	237,000	-	21,000	76,000
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	185,000	133,000	80,000	54,000
Total	417,000	226,000	112,000	68,000

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	1,906,000	375,000	304,000	140,000
Women	342,000	174,000	58,000	48,000
Administrative and Non-gender	15,334,000	4,191,000	1,306,000	725,000
Total	18,179,000	9,554,000	2,668,000	1,025,000
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	468,000	658,000
Total	-	-	810,000	1,332,000
Other				
Men	3,031,000	999,000	730,000	369,000
Women	597,000	284,000	202,000	109,000
Administrative and Non-gender	5,452,000	3,144,000	2,025,000	791,000
Total	8,767,000	4,723,000	2,789,000	1,250,000
Total Operating Expenses				
Men	41,862,000	33,473,000	20,244,000	11,283,000
Women	15,705,000	13,117,000	7,787,000	5,331,000
Administrative and Non-gender	42,745,000	23,561,000	14,215,000	7,560,000
Total	96,728,000	69,522,000	42,849,000	26,276,000

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 2013
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	363,000	1,490,000	(733,000)	NA	NA	NA
Basketball	5,580,000	5,247,000	340,000	290,000	2,625,000	(1,482,000)
Bowling	NA	NA	NA	7,000	198,000	(35,000)
Crew	NA	NA	NA	103,000	1,336,000	(718,000)
Equestrian	NA	NA	NA	171,000	1,312,000	(1,024,000)
Fencing	22,000	228,000	(135,000)	47,000	316,000	(198,000)
Field Hockey	NA	NA	NA	66,000	1,014,000	(628,000)
Football	20,278,000	15,279,000	3,043,000	NA	NA	NA
Golf	110,000	489,000	(267,000)	67,000	493,000	(290,000)
Gymnastics	61,000	609,000	(390,000)	110,000	1,058,000	(713,000)
Ice Hockey	965,000	2,302,000	(511,000)	238,000	1,512,000	(714,000)
Lacrosse	650,000	1,447,000	(365,000)	205,000	946,000	(501,000)
Rifle	0	40,000	(40,000)	31,000	58,000	(39,000)
Rugby	NA	NA	NA	NA	NA	NA
Sand Volleyball	NA	NA	NA	7,000	173,000	(59,000)
Skiing	32,000	467,000	(372,000)	32,000	507,000	(435,000)
Soccer	143,000	877,000	(481,000)	99,000	1,072,000	(589,000)
Softball	NA	NA	NA	88,000	1,014,000	(707,000)
Swimming	99,000	808,000	(522,000)	59,000	909,000	(540,000)
Tennis	43,000	554,000	(368,000)	30,000	587,000	(394,000)
Track & Field/X Country	73,000	938,000	(512,000)	56,000	1,147,000	(707,000)
Volleyball	255,000	794,000	(352,000)	99,000	1,078,000	(643,000)
Water Polo	175,000	612,000	(380,000)	25,000	689,000	(500,000)
Wrestling	151,000	811,000	(440,000)	NA	NA	NA
Other	281,000	578,000	(335,000)	27,000	309,000	(164,000)

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 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	218,000	196,000	423,000	29,000
Basketball	1,201,000	588,000	1,808,000	220,000
Cross Country/Track	87,000	120,000	223,000	6,000
Fencing	55,000	43,000	103,000	-
Football	1,904,000	2,559,000	4,520,000	684,000
Golf	113,000	44,000	159,000	-
Gymnastics	100,000	102,000	199,000	-
Ice Hockey	373,000	269,000	693,000	63,000
Lacrosse	222,000	164,000	382,000	17,000
Rifle	35,000	-	40,000	-
Skiing	54,000	46,000	100,000	-
Soccer	157,000	108,000	269,000	-
Swimming	80,000	105,000	213,000	1,000
Tennis	117,000	49,000	171,000	-
Volleyball	151,000	132,000	299,000	10,000
Water Polo	162,000	79,000	242,000	4,000
Wrestling	126,000	136,000	264,000	6,000
Other	93,000	60,000	141,000	-

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	374,000	393,000	788,000	145,000
Bowling	51,000	-	51,000	-
Crew	110,000	115,000	227,000	14,000
Cross Country/Track	92,000	122,000	215,000	3,000
Equestrian	105,000	114,000	220,000	57,000
Fencing	55,000	45,000	103,000	-
Field Hockey	126,000	109,000	244,000	-
Golf	101,000	41,000	134,000	-
Gymnastics	135,000	118,000	251,000	2,000
Ice Hockey	164,000	133,000	297,000	51,000
Lacrosse	139,000	126,000	270,000	11,000
Rifle	40,000	-	46,000	-
Rugby	-	-	-	-
Sand Volleyball	35,000	8,000	45,000	-
Skiing	54,000	46,000	100,000	-
Soccer	130,000	120,000	259,000	6,000
Softball	131,000	121,000	249,000	6,000
Swimming	85,000	102,000	202,000	1,000
Tennis	105,000	48,000	150,000	-
Volleyball	145,000	134,000	281,000	12,000
Water Polo	107,000	55,000	160,000	-
Other	47,000	10,000	53,000	-

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FBS
Fiscal Year 2013
Median Values

	Men's Program	— Public — Women's Program	Non-gender	Men's Program	— Private — Women's Program	Non-gender	Men's Program	— Total — Women's Program	Non-gender
Head Coaches									
Institution Paid	3,685,000	1,252,000	0	5,117,000	1,694,000	0	3,956,000	1,332,000	0
Total	3,783,000	1,252,000	0	5,362,000	1,694,000	0	4,147,000	1,333,000	0
Assistant Coaches									
Institution Paid	3,757,000	1,168,000	0	4,200,000	1,267,000	0	3,910,000	1,186,000	0
Total	3,757,000	1,168,000	0	4,200,000	1,267,000	0	3,945,000	1,186,000	0
Administrative Salaries									
Institution Paid	971,000	270,000	6,569,000	1,371,000	319,000	8,141,000	1,041,000	285,000	6,675,000
Total	971,000	270,000	6,602,000	1,384,000	319,000	8,141,000	1,041,000	285,000	6,713,000
Total Program									
Institution Paid	9,017,000	2,621,000	6,569,000	10,723,000	3,312,000	8,141,000	9,582,000	2,826,000	6,675,000
Total	9,050,000	2,621,000	6,602,000	11,665,000	3,312,000	8,141,000	9,606,000	2,826,000	6,713,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
Fiscal Year 2013
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	26%	21%	23%	16%	26%	21%
NCAA and conference distributions	24%	19%	27%	19%	24%	19%
Guarantees and options	2%	2%	3%	2%	2%	2%
Cash contributions from alumni and others	26%	21%	22%	15%	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%	1%	1%	1%	1%
Endowment/Investment Income	2%	2%	9%	6%	3%	2%
Miscellaneous	3%	3%	2%	1%	3%	2%
Total Generated Revenues	<u>100%</u>	81%	<u>100%</u>	72%	<u>100%</u>	80%
Allocated Revenues:				0%		0%
Direct Institutional Support		8%		19%		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>28%</u>		<u>20%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 106 public and 17 private institutions reporting.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	8%	12%	8%	Men	2%	2%	2%
Women	6%	9%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	14%	21%	15%	Total	3%	3%	3%
Guarantees and Options				Fundraising			
Men	3%	2%	2%	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%	2%	3%	Total	3%	3%	3%
Salaries and Benefits – University paid				Game Expenses			
Men	16%	16%	16%	Men	3%	2%	3%
Women	5%	5%	5%	Women	1%	0%	1%
Administrative and Non-gender	14%	10%	13%	Administrative and Non-gender	1%	0%	1%
Total	35%	32%	34%	Total	4%	3%	4%
Salaries and Benefits – Third Party paid				Medical			
Men	0%	1%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	0%	Total	1%	1%	1%
Severance Pay				Membership Dues			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	1%	1%	Total	1%	0%	1%
Team travel				Sports Camps			
Men	4%	4%	4%	Men	0%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	7%	6%	7%	Total	1%	1%	1%
Recruiting				Spirit Groups			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%	Total	0%	0%	0%

TABLE 3.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	3%	2%	3%
Women	1%	0%	1%
Administrative and Non-gender	11%	7%	10%
Total	15%	9%	14%
Indirect Institutional Support			
Men	0%	3%	1%
Women	0%	1%	0%
Administrative and Non-gender	2%	4%	2%
Total	2%	8%	3%
Other			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	6%	3%	5%
Total	9%	6%	8%
Total Operating Expenses			
Men	44%	49%	45%
Women	18%	20%	18%
Administrative and Non-gender	39%	30%	37%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 106 public and 17 private institutions reporting.

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	4,590,000	7,596,000
11-20	7,597,000	10,069,000
21-30	10,070,000	13,856,000
31-40	13,857,000	26,852,000
41-50	26,853,000	41,896,000
51-60	41,897,000	55,688,000
61-70	55,689,000	72,159,000
71-80	72,160,000	86,916,000
81-90	86,917,000	102,812,000
91-100	102,813,000	165,691,000

TABLE 3.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	1,805,000	3,284,000
11-20	3,285,000	5,052,000
21-30	5,053,000	7,858,000
31-40	7,859,000	14,194,000
41-50	14,195,000	31,304,000
51-60	31,305,000	34,834,000
61-70	34,835,000	49,040,000
71-80	49,041,000	57,480,000
81-90	57,481,000	78,993,000
91-100	78,994,000	132,765,000

TABLE 3.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	16,000	208,000
11-20	209,000	348,000
21-30	349,000	533,000
31-40	534,000	728,000
41-50	729,000	1,153,000
51-60	1,154,000	1,719,000
61-70	1,720,000	2,469,000
71-80	2,470,000	3,459,000
81-90	3,460,000	5,215,000
91-100	5,216,000	14,658,000

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	0	2,132,000
11-20	2,133,000	3,437,000
21-30	3,438,000	5,020,000
31-40	5,021,000	6,210,000
41-50	6,211,000	10,328,000
51-60	10,329,000	13,034,000
61-70	13,035,000	16,779,000
71-80	16,780,000	26,189,000
81-90	26,190,000	34,181,000
91-100	34,182,000	52,525,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	1,432,000	2,353,000
11-20	2,354,000	3,779,000
21-30	3,780,000	4,809,000
31-40	4,810,000	10,028,000
41-50	10,029,000	20,277,000
51-60	20,278,000	25,210,000
61-70	25,211,000	30,416,000
71-80	30,417,000	41,390,000
81-90	41,391,000	58,670,000
91-100	58,671,000	109,400,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	121,000	375,000
11-20	376,000	868,000
21-30	869,000	1,347,000
31-40	1,348,000	2,976,000
41-50	2,977,000	5,579,000
51-60	5,580,000	7,725,000
61-70	7,726,000	9,075,000
71-80	9,076,000	12,403,000
81-90	12,404,000	16,703,000
91-100	16,704,000	42,399,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	6,226,000	10,704,000
11-20	10,705,000	11,994,000
21-30	11,995,000	14,827,000
31-40	14,828,000	20,630,000
41-50	20,631,000	24,820,000
51-60	24,821,000	32,489,000
61-70	32,490,000	34,956,000
71-80	34,957,000	39,577,000
81-90	39,578,000	44,039,000
91-100	44,040,000	63,350,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	14,000	52,000
11-20	53,000	79,000
21-30	80,000	133,000
31-40	134,000	201,000
41-50	202,000	289,000
51-60	290,000	453,000
61-70	454,000	618,000
71-80	619,000	809,000
81-90	810,000	1,458,000
91-100	1,459,000	4,829,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	2,620,000	4,749,000
11-20	4,750,000	5,850,000
21-30	5,851,000	7,032,000
31-40	7,033,000	7,909,000
41-50	7,910,000	9,968,000
51-60	9,969,000	11,970,000
61-70	11,971,000	13,869,000
71-80	13,870,000	14,948,000
81-90	14,949,000	17,555,000
91-100	17,556,000	34,893,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	11,439,000	23,914,000
11-20	23,915,000	27,877,000
21-30	27,878,000	31,043,000
31-40	31,044,000	44,534,000
41-50	44,535,000	62,226,000
51-60	62,227,000	66,621,000
61-70	66,622,000	75,893,000
71-80	75,894,000	89,302,000
81-90	89,303,000	102,854,000
91-100	102,855,000	146,808,000

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	0	6,462,000
11-20	6,463,000	8,245,000
21-30	8,246,000	11,611,000
31-40	11,612,000	14,177,000
41-50	14,178,000	17,905,000
51-60	17,906,000	23,008,000
61-70	23,009,000	29,690,000
71-80	29,691,000	36,097,000
81-90	36,098,000	47,066,000
91-100	47,067,000	82,537,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	4,302,000	6,647,000
11-20	6,648,000	7,171,000
21-30	7,172,000	8,923,000
31-40	8,924,000	12,431,000
41-50	12,432,000	15,278,000
51-60	15,279,000	18,059,000
61-70	18,060,000	20,808,000
71-80	20,809,000	22,801,000
81-90	22,802,000	26,110,000
91-100	26,111,000	41,550,000

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	745,000	1,716,000
11-20	1,717,000	2,071,000
21-30	2,072,000	2,949,000
31-40	2,950,000	4,005,000
41-50	4,006,000	5,246,000
51-60	5,247,000	5,814,000
61-70	5,815,000	6,371,000
71-80	6,372,000	7,374,000
81-90	7,375,000	8,745,000
91-100	8,746,000	16,191,000

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2013

1-10	652,000	1,215,000
11-20	1,216,000	1,385,000
21-30	1,386,000	1,658,000
31-40	1,659,000	2,109,000
41-50	2,110,000	2,624,000
51-60	2,625,000	3,030,000
61-70	3,031,000	3,249,000
71-80	3,250,000	3,511,000
81-90	3,512,000	4,210,000
91-100	4,211,000	5,992,000

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	1,450,000	1,590,000
11-20	1,591,000	2,463,000
21-30	2,464,000	4,735,000
31-40	4,736,000	5,560,000
41-50	5,561,000	8,448,000
51-60	8,449,000	11,496,000
61-70	11,497,000	16,223,000
71-80	16,224,000	18,825,000
81-90	18,826,000	21,375,000
91-100	21,376,000	23,613,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(48,961,000)	(24,358,000)
11-20	(24,357,000)	(20,672,000)
21-30	(20,671,000)	(18,076,000)
31-40	(18,075,000)	(16,434,000)
41-50	(16,433,000)	(14,905,000)
51-60	(14,904,000)	(11,594,000)
61-70	(11,593,000)	(9,423,000)
71-80	(9,422,000)	(5,212,000)
81-90	(5,211,000)	(1,895,000)
91-100	(1,894,000)	(256,000)

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	416,000	2,501,000
11-20	2,502,000	8,203,000
21-30	8,204,000	9,610,000
31-40	9,611,000	12,549,000
41-50	12,550,000	14,974,000
51-60	14,975,000	20,489,000
61-70	20,490,000	28,552,000
71-80	28,553,000	34,441,000
81-90	34,442,000	44,326,000
91-100	44,327,000	86,533,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(21,774,000)	(12,410,000)
11-20	(12,409,000)	(10,113,000)
21-30	(10,112,000)	(8,480,000)
31-40	(8,479,000)	(7,972,000)
41-50	(7,971,000)	(6,637,000)
51-60	(6,636,000)	(5,783,000)
61-70	(5,782,000)	(5,007,000)
71-80	(5,006,000)	(3,464,000)
81-90	(3,463,000)	(771,000)
91-100	(770,000)	(82,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(23,777,000)	(14,078,000)
11-20	(14,077,000)	(12,696,000)
21-30	(12,695,000)	(10,733,000)
31-40	(10,732,000)	(9,082,000)
41-50	(9,081,000)	(7,451,000)
51-60	(7,450,000)	(6,618,000)
61-70	(6,617,000)	(5,827,000)
71-80	(5,826,000)	(5,004,000)
81-90	(5,003,000)	(3,815,000)
91-100	(3,814,000)	(1,084,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	39,000	1,215,000
11-20	1,216,000	4,786,000
21-30	4,787,000	8,130,000
31-40	8,131,000	10,765,000
41-50	10,766,000	12,925,000
51-60	12,926,000	15,701,000
61-70	15,702,000	25,717,000
71-80	25,718,000	34,150,000
81-90	34,151,000	45,975,000
91-100	45,976,000	82,295,000

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(9,358,000)	(8,030,000)
11-20	(8,029,000)	(6,452,000)
21-30	(6,451,000)	(4,905,000)
31-40	(4,904,000)	(4,379,000)
41-50	(4,378,000)	(3,819,000)
51-60	(3,818,000)	(2,955,000)
61-70	(2,954,000)	(2,704,000)
71-80	(2,703,000)	(2,135,000)
81-90	(2,134,000)	(1,202,000)
91-100	(1,201,000)	(139,000)

TABLE 3.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	147,000	741,000
11-20	742,000	1,275,000
21-30	1,276,000	2,231,000
31-40	2,232,000	2,744,000
41-50	2,745,000	3,656,000
51-60	3,657,000	5,435,000
61-70	5,436,000	7,056,000
71-80	7,057,000	8,436,000
81-90	8,437,000	11,324,000
91-100	11,325,000	26,745,000

TABLE 3.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(7,958,000)	(2,479,000)
11-20	(2,478,000)	(1,882,000)
21-30	(1,881,000)	(1,536,000)
31-40	(1,535,000)	(1,445,000)
41-50	(1,444,000)	(1,253,000)
51-60	(1,252,000)	(1,080,000)
61-70	(1,079,000)	(839,000)
71-80	(838,000)	(613,000)
81-90	(612,000)	(241,000)
91-100	(240,000)	(82,000)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2013

1-10	(5,396,000)	(3,238,000)
11-20	(3,237,000)	(2,901,000)
21-30	(2,900,000)	(2,538,000)
31-40	(2,537,000)	(2,321,000)
41-50	(2,320,000)	(1,962,000)
51-60	(1,961,000)	(1,672,000)
61-70	(1,671,000)	(1,405,000)
71-80	(1,404,000)	(1,217,000)
81-90	(1,216,000)	(1,012,000)
91-100	(1,011,000)	(595,000)

DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FCS
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2013									
	Men's	1,886,000	12,247,000	5,051,000	17,060,000	6,389,000	17,435,000	(4,259,000)	(420,000)
	Women's	288,000	3,032,000	2,954,000	9,943,000	4,197,000	9,943,000	(3,726,000)	(593,000)
	Coed	1,554,000	9,806,000	6,269,000	30,639,000	4,427,000	27,695,000	(2,615,000)	823,000
	Total	3,793,000	23,343,000	14,693,000	41,446,000	14,493,000	42,205,000	(10,833,000)	0
2012									
	Men's	1,803,000	11,684,635	4,819,000	15,111,000	6,335,000	17,391,000	(4,104,000)	(427,000)
	Women's	308,000	3,045,000	2,672,000	9,023,000	3,989,000	9,023,000	(3,476,000)	(815,000)
	Coed	1,490,000	10,386,000	6,578,000	29,483,000	4,067,000	30,254,000	(2,861,000)	1,088,000
	Total	3,750,000	19,343,000	13,761,000	44,600,000	14,115,000	44,941,000	(10,219,000)	0
2011									
	Men's	1,665,000	11,490,000	4,554,000	14,342,000	5,704,000	15,501,000	(3,635,000)	(434,000)
	Women's	275,000	3,311,000	2,433,000	8,135,000	3,782,000	8,745,000	(3,293,000)	(821,000)
	Coed	1,319,000	9,631,000	5,862,000	27,860,000	3,961,000	26,247,000	(2,513,000)	1,507,000
	Total	3,439,000	17,661,000	13,425,000	38,966,000	13,218,000	39,549,000	(9,581,000)	0
2010									
	Men's	1,546,000	11,993,000	4,278,000	14,371,000	5,485,000	14,453,000	(3,383,000)	(401,000)
	Women's	246,000	3,008,000	2,112,000	10,532,000	3,575,000	10,532,000	(3,077,000)	(655,000)
	Coed	1,237,000	10,036,000	5,667,000	26,162,000	3,750,000	26,903,000	(2,514,000)	(1,289,000)
	Total	3,289,000	18,756,000	13,189,000	40,186,000	13,091,000	39,236,000	(9,189,000)	0
2009									
	Men's	1,453,000	11,077,000	4,194,000	15,199,000	5,046,000	15,199,000	(3,311,000)	(502,000)
	Women's	227,000	2,806,000	1,985,000	10,338,000	3,373,000	10,338,000	(2,972,000)	(832,000)
	Coed	1,078,000	11,179,000	5,203,000	29,329,000	3,532,000	29,781,000	(2,147,000)	1,405,000
	Total	2,886,000	18,736,000	12,111,000	42,565,000	12,019,000	42,691,000	(8,643,000)	0
2008									
	Men's	1,403,000	11,921,000	4,150,000	14,560,000	5,081,000	14,560,000	(3,315,000)	(613,000)
	Women's	221,000	2,723,000	1,686,000	10,017,000	3,379,000	10,017,000	(2,902,000)	(849,000)
	Coed	1,171,000	11,027,000	5,607,000	32,214,000	3,454,000	29,253,000	(2,204,000)	1,418,000
	Total	2,978,000	17,514,000	12,080,000	38,701,000	12,115,000	40,251,000	(7,937,000)	0
2004									
	Men's	950,000	8,360,000	2,557,000	10,863,000	3,485,000	9,545,000	(2,396,000)	(699,000)
	Women's	154,000	2,638,000	957,000	6,421,000	2,262,000	5,940,000	(2,038,000)	(807,000)
	Coed	702,000	10,623,000	3,581,000	26,863,000	1,930,000	23,260,000	(1,120,000)	1,365,000
	Total	2,047,000	15,431,000	7,770,000	31,671,000	7,810,000	28,197,000	(5,907,000)	36,000

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

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FCS
Median Values
Fiscal Years 2004 through 2013

		Generated Revenues	Total Revenues	Total Expenses
2012 (1.285)				
	Men's	1,468,000	3,931,000	4,972,000
	Women's	224,000	2,299,000	3,266,000
	Coed	1,209,000	4,879,000	3,445,000
	Total	2,952,000	11,434,000	11,279,000
2012 (1.265)				
	Men's	1,425,000	3,809,000	5,008,000
	Women's	244,000	2,112,000	3,153,000
	Coed	1,178,000	5,200,000	3,215,000
	Total	2,964,000	10,878,000	11,158,000
2011 (1.245)				
	Men's	1,337,000	3,658,000	4,581,000
	Women's	221,000	1,954,000	3,038,000
	Coed	1,060,000	4,709,000	3,181,000
	Total	2,762,000	10,783,000	10,617,000
2010 (1.216)				
	Men's	1,271,000	3,518,000	4,511,000
	Women's	202,000	1,737,000	2,940,000
	Coed	1,017,000	4,660,000	3,084,000
	Total	2,705,000	10,846,000	10,766,000
2009 (1.205)				
	Men's	1,206,000	3,480,000	4,188,000
	Women's	188,000	1,647,000	2,799,000
	Coed	895,000	4,318,000	2,931,000
	Total	2,395,000	10,051,000	9,974,000
2008 (1.179)				
	Men's	1,190,000	3,520,000	4,309,000
	Women's	187,000	1,430,000	2,866,000
	Coed	994,000	4,756,000	2,930,000
	Total	2,526,000	10,246,000	10,276,000
2004 (1.000)				
	Men's	950,000	2,557,000	3,485,000
	Women's	154,000	957,000	2,262,000
	Coed	702,000	3,581,000	1,930,000
	Total	2,047,000	7,770,000	7,810,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 - 293.2, 2013 - 297.8
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FCS
Fiscal Years 2004 through 2013

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2013										
	Men's	2.99%	1.63%	4.62%	3.19%	1.62%	4.82%	-0.72%	1.58%	0.86%
	Women's	-8.12%	1.51%	-6.62%	8.85%	1.71%	10.55%	3.58%	1.63%	5.22%
	Coed	2.66%	1.61%	4.26%	-6.18%	1.49%	-4.69%	7.16%	1.70%	8.86%
	Total	-0.42%	1.56%	1.14%	5.11%	1.66%	6.77%	1.08%	1.60%	2.68%
2012										
	Men's	6.58%	1.68%	8.26%	4.13%	1.68%	5.81%	9.32%	1.74%	11.06%
	Women's	10.41%	1.77%	12.17%	8.09%	1.74%	9.83%	3.79%	1.68%	5.46%
	Coed	11.13%	1.86%	13.00%	10.43%	1.78%	12.21%	1.07%	1.60%	2.67%
	Total	7.31%	1.73%	9.05%	0.88%	1.62%	2.50%	5.10%	1.69%	6.79%
2011										
	Men's	5.19%	2.50%	7.70%	3.98%	2.47%	6.45%	1.55%	2.44%	3.99%
	Women's	9.41%	2.38%	11.79%	12.49%	2.71%	15.20%	3.33%	2.46%	5.79%
	Coed	4.23%	2.40%	6.63%	1.05%	2.39%	3.44%	3.15%	2.48%	5.63%
	Total	2.11%	2.45%	4.56%	-0.58%	2.37%	1.79%	-1.38%	2.35%	0.97%
2010										
	Men's	5.39%	1.01%	6.40%	1.09%	0.91%	2.00%	7.71%	0.99%	8.70%
	Women's	7.45%	0.92%	8.37%	5.46%	0.93%	6.40%	5.04%	0.95%	5.99%
	Coed	13.63%	1.12%	14.75%	7.92%	1.00%	8.92%	5.22%	0.95%	6.17%
	Total	12.94%	1.02%	13.96%	7.91%	0.99%	8.90%	7.94%	0.98%	8.92%
2009										
	Men's	1.33%	2.24%	3.56%	-1.12%	2.18%	1.06%	-2.81%	2.12%	-0.69%
	Women's	0.74%	1.98%	2.71%	15.20%	2.54%	17.73%	-2.34%	2.16%	-0.18%
	Coed	-10.00%	2.06%	-7.94%	-9.21%	2.01%	-7.21%	0.03%	2.22%	2.26%
	Total	-5.19%	2.10%	-3.09%	-1.91%	2.16%	0.26%	-2.94%	2.15%	-0.79%
2008										
	Men's	1.38%	5.06%	6.43%	21.63%	6.07%	27.69%	9.21%	5.45%	14.65%
	Women's	4.00%	5.19%	9.19%	12.68%	5.62%	18.29%	6.58%	5.31%	11.90%
	Coed	4.53%	5.21%	9.74%	6.93%	5.33%	12.27%	8.29%	5.40%	13.69%
	Total	0.98%	5.04%	6.02%	9.30%	5.45%	14.75%	9.47%	5.46%	14.93%

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

TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FCS
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2013							
	Football	955,000	6,477,000	2,547,000	9,289,000	3,004,000	9,289,000
	Men's Basketball	472,000	11,120,000	1,094,000	11,831,000	1,335,000	9,783,000
	Women's Basketball	98,000	680,000	755,000	2,274,000	1,038,000	2,532,000
2012							
	Football	906,000	7,657,000	2,266,000	10,873,000	2,935,000	9,720,000
	Men's Basketball	441,000	11,243,000	1,054,000	11,889,000	1,267,000	10,274,000
	Women's Basketball	87,000	1,159,000	690,000	2,107,000	996,000	2,756,000
2011							
	Football	856,000	5,540,000	2,213,000	10,338,000	2,760,000	9,465,000
	Men's Basketball	434,000	10,410,000	968,000	11,077,000	1,179,000	8,425,000
	Women's Basketball	87,000	1,124,000	582,000	2,067,000	952,000	2,591,000
2010							
	Football	838,000	5,344,000	1,934,000	7,468,000	2,576,000	7,468,000
	Men's Basketball	380,000	10,075,000	891,000	10,442,000	1,086,000	7,290,000
	Women's Basketball	74,000	1,322,000	546,000	2,039,000	874,000	2,301,000
2009							
	Football	707,000	5,181,000	1,820,000	8,833,000	2,428,000	6,911,000
	Men's Basketball	371,000	9,677,000	856,000	9,677,000	1,011,000	7,291,000
	Women's Basketball	68,000	1,566,000	494,000	1,902,000	834,000	2,149,000
2008							
	Football	648,000	5,024,000	1,530,000	6,722,000	2,369,000	6,444,000
	Men's Basketball	362,000	10,272,000	889,000	10,272,000	995,000	8,132,000
	Women's Basketball	63,000	1,279,000	471,000	1,710,000	808,000	1,740,000
2004							
	Football	431,000	2,871,000	878,000	4,764,000	1,596,000	3,838,000
	Men's Basketball	244,000	7,396,000	626,000	7,396,000	724,000	3,335,000
	Women's Basketball	37,000	1,241,000	262,000	1,696,000	593,000	1,383,000

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

TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FCS
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Program	1	1%	3,599,000	125	99%	(4,280,000)
	Women's Program	0	0%	NA	126	100%	(3,726,000)
	Total	0	0%	NA	126	100%	(10,833,000)
2012							
	Men's Program	2	2%	2,172,000	121	98%	(4,131,000)
	Women's Program	0	0%	NA	123	100%	(3,476,000)
	Total	0	0%	NA	123	100%	(10,219,000)
2011							
	Men's Program	1	1%	3,658,000	121	99%	(3,656,000)
	Women's Program	0	0%	NA	122	100%	(3,293,000)
	Total	0	0%	NA	122	100%	(9,581,000)
2010							
	Men's Program	2	2%	1,856,000	118	98%	(3,468,000)
	Women's Program	0	0%	NA	120	100%	(3,077,000)
	Total	0	0%	NA	120	100%	(9,789,000)
2009							
	Men's Program	0	0%	0	125	100%	(3,347,000)
	Women's Program	0	0%	NA	125	100%	(2,972,000)
	Total	0	0%	0	125	100%	(8,704,000)
2008							
	Men's Program	1	1%	3,643,000	114	99%	(3,316,000)
	Women's Program	0	0%	NA	115	100%	(2,902,000)
	Total	0	0%	NA	115	100%	(7,937,000)
2004							
	Men's Program	2	2%	1,588,000	113	98%	(2,402,000)
	Women's Program	0	0%	NA	115	100%	(2,038,000)
	Total	0	0%	NA	115	100%	(5,907,000)
	Ten Year Average Total Program	0	0%	NA	117	100%	(8,339,000)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Football	1	1%	531,000	125	99%	(1,971,000)
	Men's Basketball	4	3%	652,000	122	97%	(811,000)
	Women's Basketball	0	0%	NA	124	100%	(932,000)
2012							
	Football	4	3%	232,000	119	97%	(1,961,000)
	Men's Basketball	4	3%	979,000	118	97%	(759,000)
	Women's Basketball	1	1%	43,000	120	99%	(891,000)
2011							
	Football	2	2%	231,000	120	98%	(1,737,000)
	Men's Basketball	8	7%	477,000	113	93%	(688,000)
	Women's Basketball	1	1%	42,000	119	99%	(835,000)
2010							
	Football	5	4%	378,000	115	96%	(1,615,000)
	Men's Basketball	6	5%	939,000	113	95%	(622,000)
	Women's Basketball	1	1%	66,000	117	99%	(779,000)
2009							
	Football	2	2%	997,000	123	98%	(1,453,000)
	Men's Basketball	8	6%	780,000	117	94%	(601,000)
	Women's Basketball	2	2%	136,000	121	97%	(745,000)
2008							
	Football	2	2%	490,000	113	98%	(1,465,000)
	Men's Basketball	6	5%	914,000	109	95%	(605,000)
	Women's Basketball	0	NA	NA	113	100%	(722,000)
2004							
	Football	7	6%	184,000	108	94%	(1,076,000)
	Men's Basketball	8	7%	269,000	107	93%	(471,000)
	Women's Basketball	2	2%	156,000	111	98%	(547,000)

TABLE 4.7
SOURCES OF REVENUES
DIVISION I – FCS
Fiscal Year 2013
Median Values

	Public	Private	Total
Total Ticket Sales	484,000	289,000	419,000
NCAA and conference distributions	728,000	707,000	719,000
Guarantees and options	706,000	318,000	598,000
Cash contributions from alumni and others	835,000	1,609,000	889,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	51,000	27,000	43,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	387,000	178,000	288,000
Sports camps	10,000	10,000	10,000
Endowment/Investment Income	15,000	142,000	39,000
Miscellaneous	137,000	144,000	140,000
Total Generated Revenues	3,738,000	4,111,000	3,793,000
Allocated Revenues:	0	0	0
Direct Institutional Support	4,763,000	11,616,000	6,742,000
Indirect Institutional Support	499,000	1,922,000	921,000
Student Fees	2,477,000	-	1,052,000
Direct government support	0	-	0
Total Allocated Revenues	9,300,000	14,255,000	10,866,000
Total All Revenues	13,198,000	19,785,000	14,693,000

TABLE 4.8
SOURCES OF REVENUES
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	686,000	661,000	362,000	251,000
NCAA and conference distributions	1,084,000	861,000	650,000	429,000
Guarantees and options	380,000	454,000	621,000	885,000
Cash contributions from alumni and others	2,238,000	1,323,000	549,000	217,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	93,000	39,000	45,000	22,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	576,000	519,000	198,000	118,000
Sports camps	11,000	58,000	14,000	-
Endowment/Investment Income	360,000	56,000	15,000	-
Miscellaneous	464,000	291,000	123,000	25,000
Total Generated Revenues	7,781,000	5,046,000	3,219,000	2,577,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	13,227,000	8,452,000	6,425,000	4,475,000
Indirect Institutional Support	2,591,000	1,767,000	569,000	57,000
Student Fees	76,000	1,087,000	621,000	1,377,000
Direct government support	-	-	-	-
Total Allocated Revenues	19,784,000	12,715,000	9,615,000	7,318,000
Total All Revenues	26,722,000	18,862,000	13,042,000	10,161,000

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2013
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	2,118,000	2,974,000	2,211,000	Men	238,000	320,000	268,000
Women	1,634,000	2,627,000	1,790,000	Women	124,000	165,000	137,000
Administrative and Non-gender	62,000	-	16,000	Administrative and Non-gender	44,000	51,000	47,000
Total	3,861,000	5,566,000	4,152,000	Total	435,000	537,000	468,000
Guarantees and Options	-	-	-	Fundraising	-	-	-
Men	62,000	36,000	54,000	Men	11,000	12,000	11,000
Women	4,000	2,000	4,000	Women	3,000	3,000	3,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	120,000	158,000	132,000
Total	65,000	43,000	60,000	Total	158,000	232,000	189,000
Salaries and Benefits – University paid	-	-	-	Game Expenses	-	-	-
Men	1,812,000	2,148,000	1,899,000	Men	179,000	219,000	195,000
Women	984,000	1,305,000	1,092,000	Women	79,000	107,000	92,000
Administrative and Non-gender	1,572,000	2,052,000	1,668,000	Administrative and Non-gender	9,000	4,000	8,000
Total	4,301,000	5,542,000	4,620,000	Total	335,000	355,000	342,000
Salaries and Benefits – Third Party paid	-	-	-	Medical	-	-	-
Men	-	-	-	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	206,000	168,000	195,000
Total	-	-	-	Total	231,000	187,000	223,000
Severance Pay	-	-	-	Membership Dues	-	-	-
Men	-	-	-	Men	3,000	14,000	6,000
Women	-	-	-	Women	4,000	7,000	5,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	41,000	38,000	40,000
Total	-	-	-	Total	52,000	54,000	52,000
Team travel	-	-	-	Sports Camps	-	-	-
Men	689,000	798,000	747,000	Men	-	-	-
Women	452,000	569,000	488,000	Women	-	-	-
Administrative and Non-gender	-	26,000	2,000	Administrative and Non-gender	-	-	-
Total	1,190,000	1,389,000	1,260,000	Total	-	-	-
Recruiting	-	-	-	Spirit Groups	-	-	-
Men	134,000	221,000	153,000	Men	-	-	-
Women	80,000	102,000	90,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	31,000	13,000	20,000
Total	204,000	323,000	255,000	Total	34,000	14,000	26,000

TABLE 4.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2013
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	24,000	17,000	20,000
Women	10,000	5,000	8,000
Administrative and Non-gender	158,000	84,000	139,000
Total	307,000	247,000	290,000
Indirect Institutional Support	-	-	-
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	291,000	1,580,000	563,000
Total	499,000	1,922,000	921,000
Other	-	-	-
Men	145,000	234,000	166,000
Women	67,000	102,000	74,000
Administrative and Non-gender	497,000	384,000	452,000
Total	779,000	799,000	796,000
Total Operating Expenses	-	-	-
Men	5,659,000	7,740,000	6,389,000
Women	3,700,000	5,556,000	4,197,000
Administrative and Non-gender	3,923,000	5,620,000	4,427,000
Total	12,956,000	19,785,000	14,493,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	3,331,000	2,537,000	2,167,000	1,803,000
Women	2,918,000	2,411,000	1,725,000	1,311,000
Administrative and Non-gender	-	17,000	48,000	23,000
Total	6,853,000	4,719,000	4,060,000	3,101,000
Guarantees and Options				
Men	79,000	103,000	56,000	22,000
Women	4,000	7,000	3,000	1,000
Administrative and Non-gender	-	-	-	-
Total	79,000	104,000	61,000	29,000
Salaries and Benefits – University paid				
Men	3,149,000	2,136,000	1,666,000	1,247,000
Women	1,700,000	1,300,000	961,000	720,000
Administrative and Non-gender	3,562,000	2,058,000	1,507,000	1,085,000
Total	8,551,000	5,521,000	4,218,000	3,135,000
Salaries and Benefits – Third Party paid				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Team travel				
Men	1,066,000	824,000	620,000	521,000
Women	773,000	573,000	442,000	316,000
Administrative and Non-gender	10,000	-	4,000	6,000
Total	1,962,000	1,424,000	1,120,000	851,000
Recruiting				
Men	286,000	205,000	135,000	99,000
Women	152,000	99,000	72,000	48,000
Administrative and Non-gender	-	-	-	-
Total	413,000	311,000	203,000	158,000

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	397,000	326,000	239,000	162,000
Women	222,000	166,000	117,000	90,000
Administrative and Non-gender	52,000	46,000	55,000	30,000
Total	787,000	551,000	428,000	309,000
Fundraising				
Men	57,000	32,000	9,000	-
Women	7,000	6,000	2,000	-
Administrative and Non-gender	388,000	139,000	128,000	33,000
Total	557,000	291,000	169,000	42,000
Game Expenses				
Men	341,000	222,000	158,000	115,000
Women	137,000	132,000	66,000	62,000
Administrative and Non-gender	5,000	16,000	16,000	8,000
Total	521,000	454,000	283,000	199,000
Medical				
Men	-	-	1,000	-
Women	-	-	-	-
Administrative and Non-gender	233,000	237,000	160,000	160,000
Total	253,000	262,000	197,000	190,000
Membership Dues				
Men	16,000	10,000	4,000	2,000
Women	6,000	6,000	4,000	2,000
Administrative and Non-gender	42,000	47,000	41,000	37,000
Total	68,000	59,000	48,000	45,000
Sports Camps				
Men	-	-	2,000	-
Women	-	-	3,000	-
Administrative and Non-gender	-	-	-	-
Total	1,000	-	6,000	-
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	28,000	20,000	23,000	1,000
Total	32,000	27,000	23,000	16,000

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	17,000	28,000	24,000	8,000
Women	18,000	13,000	13,000	2,000
Administrative and Non-gender	1,105,000	63,000	85,000	100,000
Total	1,215,000	263,000	209,000	152,000
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	2,013,000	1,082,000	462,000	13,000
Total	2,591,000	1,767,000	569,000	57,000
Other				
Men	448,000	237,000	128,000	58,000
Women	207,000	99,000	51,000	23,000
Administrative and Non-gender	1,028,000	564,000	337,000	298,000
Total	1,683,000	957,000	597,000	393,000
Total Operating Expenses				
Men	9,910,000	7,450,000	5,578,000	4,378,000
Women	6,355,000	5,131,000	3,653,000	2,850,000
Administrative and Non-gender	10,854,000	5,737,000	3,621,000	2,456,000
Total	27,261,000	18,703,000	13,063,000	10,163,000

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 2013
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	88,000	634,000	(108,000)	NA	NA	NA
Basketball	472,000	1,335,000	(39,000)	98,000	1,038,000	(147,000)
Bowling	NA	NA	NA	3,000	156,000	(58,000)
Crew	NA	NA	NA	70,000	435,000	0
Equestrian	NA	NA	NA	30,000	197,000	(60,000)
Fencing	48,000	129,000	(1,000)	45,000	131,000	0
Field Hockey	NA	NA	NA	45,000	472,000	0
Football	955,000	3,004,000	#NUM!	NA	NA	NA
Golf	31,000	179,000	(10,000)	17,000	205,000	(25,000)
Gymnastics	86,000	202,000	(107,000)	44,000	395,000	(176,000)
Ice Hockey	503,000	1,203,000	#NUM!	80,000	737,000	(18,000)
Lacrosse	166,000	547,000	0	37,000	540,000	0
Rifle	9,000	5,000	(5,000)	14,000	14,000	(6,000)
Rugby	NA	NA	NA	1,000	97,000	(67,000)
Sand Volleyball	NA	NA	NA	0	80,000	-32,000
Skiing	119,000	325,000	(7,000)	116,000	375,000	0
Soccer	52,000	517,000	(28,000)	27,000	531,000	(77,000)
Softball	NA	NA	NA	29,000	546,000	(79,000)
Swimming	38,000	229,000	(25,000)	35,000	406,000	(22,000)
Tennis	9,000	205,000	(22,000)	6,000	246,000	(31,000)
Track & Field/X Country	18,000	383,000	(44,000)	16,000	531,000	(105,000)
Volleyball	17,000	124,000	0	28,000	524,000	(84,000)
Water Polo	80,000	223,000	0	39,000	288,000	(25,000)
Wrestling	134,000	505,000	(50,000)	NA	NA	NA
Other	400,000	260,000	(4,000)	136,000	235,000	(23,000)

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 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	100,000	71,000	189,000	-
Basketball	236,000	222,000	454,000	17,000
Cross Country/Track	47,000	32,000	87,000	-
Fencing	52,000	19,000	87,000	-
Football	231,000	583,000	827,000	41,000
Golf	36,000	-	42,000	-
Gymnastics	93,000	11,000	104,000	-
Ice Hockey	250,000	186,000	436,000	10,000
Lacrosse	135,000	85,000	229,000	-
Rifle	5,000	-	5,000	-
Skiing	64,000	19,000	84,000	-
Soccer	94,000	51,000	147,000	-
Swimming	43,000	31,000	72,000	-
Tennis	39,000	4,000	49,000	-
Volleyball	38,000	1,000	38,000	-
Water Polo	45,000	19,000	64,000	-
Wrestling	106,000	90,000	192,000	-
Other	79,000	45,000	107,000	-

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	152,000	179,000	332,000	12,000
Bowling	20,000	-	21,000	-
Crew	81,000	67,000	155,000	-
Cross Country/Track	51,000	39,000	97,000	-
Equestrian	60,000	20,000	83,000	-
Fencing	53,000	33,000	86,000	-
Field Hockey	89,000	54,000	142,000	-
Golf	39,000	-	46,000	-
Gymnastics	86,000	61,000	140,000	-
Ice Hockey	128,000	133,000	260,000	1,000
Lacrosse	85,000	49,000	129,000	-
Rifle	6,000	-	12,000	-
Rugby	50,000	-	50,000	-
Sand Volleyball	16,000	20,000	49,000	-
Skiing	46,000	16,000	63,000	-
Soccer	73,000	48,000	122,000	-
Softball	71,000	50,000	121,000	-
Swimming	49,000	34,000	82,000	-
Tennis	39,000	1,000	47,000	-
Volleyball	79,000	52,000	133,000	-
Water Polo	53,000	20,000	68,000	-
Other	90,000	21,000	114,000	-

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FCS
Fiscal Year 2013
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	692,000	523,000	0	1,052,000	721,000	0	784,000	596,000	0
Total	722,000	523,000	0	1,091,000	721,000	0	785,000	599,000	0
Assistant Coaches									
Institution Paid	942,000	438,000	0	1,103,000	476,000	0	960,000	456,000	0
Total	942,000	438,000	0	1,103,000	483,000	0	960,000	456,000	0
Administrative Salaries									
Institution Paid	91,000	22,000	1,572,000	84,000	37,000	2,052,000	89,000	30,000	1,668,000
Total	91,000	22,000	1,582,000	84,000	37,000	2,052,000	89,000	30,000	1,684,000
Total Program									
Institution Paid	1,812,000	984,000	1,572,000	2,148,000	1,305,000	2,052,000	1,899,000	1,092,000	1,668,000
Total	1,826,000	984,000	1,582,000	2,212,000	1,305,000	2,052,000	1,899,000	1,095,000	1,684,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
Fiscal Year 2013
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	18%	6%	11%	3%	15%	5%
NCAA and conference distributions	17%	5%	17%	5%	17%	5%
Guarantees and options	16%	5%	6%	2%	12%	4%
Cash contributions from alumni and others	25%	7%	30%	9%	27%	8%
Third Party Support	1%	0%	1%	0%	1%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	2%	1%	2%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	10%	3%	6%	2%	9%	3%
Sports camps	3%	1%	4%	1%	3%	1%
Endowment/Investment Income	3%	1%	16%	5%	8%	2%
Miscellaneous	5%	1%	7%	2%	6%	2%
Total Generated Revenues	<u>100%</u>	30%	<u>100%</u>	29%	<u>100%</u>	29%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		32%		57%		43%
Indirect Institutional Support		6%		13%		9%
Student Fees		30%		2%		17%
Direct government support		2%		0%		1%
Total Allocated Revenues		<u>70%</u>		<u>71%</u>		<u>71%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
These percentages are based on mean values, rather than medians.
There were 80 public and 46 private institutions reporting.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	15%	13%	14%	Men	1%	1%	1%
Women	12%	12%	12%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	0%	0%	0%
Total	28%	25%	27%	Total	2%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	1%	0%	1%	Men	2%	2%	2%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	13%	12%	12%	Men	0%	0%	0%
Women	7%	7%	7%	Women	0%	0%	0%
Administrative and Non-gender	12%	11%	12%	Administrative and Non-gender	1%	1%	1%
Total	32%	31%	31%	Total	2%	2%	2%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	2%	1%	2%
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%	3%
Severance Pay				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	2%	1%	1%
Total	0%	0%	0%	Total	2%	1%	1%
Team travel				Membership Dues			
Men	5%	4%	5%	Men	0%	0%	0%
Women	3%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	1%	1%
Total	8%	8%	8%	Total	1%	1%	1%

TABLE 4.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
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	5%	6%	6%
Indirect Institutional Support			
Men	1%	1%	1%
Women	0%	1%	1%
Administrative and Non-gender	5%	10%	7%
Total	6%	13%	9%
Other			
Men	1%	2%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	4%
Total	6%	5%	6%
Total Operating Expenses			
Men	41%	40%	41%
Women	26%	26%	26%
Administrative and Non-gender	33%	34%	33%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 80 public and 46 private institutions reporting.

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	482,000	1,639,000
11-20	1,640,000	2,244,000
21-30	2,245,000	2,659,000
31-40	2,660,000	3,299,000
41-50	3,300,000	3,792,000
51-60	3,793,000	4,397,000
61-70	4,398,000	5,899,000
71-80	5,900,000	7,588,000
81-90	7,589,000	10,165,000
91-100	10,166,000	23,343,000

TABLE 4.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	37,000	789,000
11-20	790,000	1,031,000
21-30	1,032,000	1,218,000
31-40	1,219,000	1,581,000
41-50	1,582,000	1,885,000
51-60	1,886,000	2,126,000
61-70	2,127,000	2,516,000
71-80	2,517,000	3,531,000
81-90	3,532,000	5,161,000
91-100	5,162,000	12,247,000

TABLE 4.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	10,000	68,000
11-20	69,000	110,000
21-30	111,000	160,000
31-40	161,000	227,000
41-50	228,000	287,000
51-60	288,000	406,000
61-70	407,000	490,000
71-80	491,000	668,000
81-90	669,000	1,246,000
91-100	1,247,000	3,032,000

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	0	511,000
11-20	512,000	829,000
21-30	830,000	1,046,000
31-40	1,047,000	1,296,000
41-50	1,297,000	1,553,000
51-60	1,554,000	1,744,000
61-70	1,745,000	2,454,000
71-80	2,455,000	3,427,000
81-90	3,428,000	4,919,000
91-100	4,920,000	9,806,000

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	3,000	180,000
11-20	181,000	463,000
21-30	464,000	655,000
31-40	656,000	825,000
41-50	826,000	954,000
51-60	955,000	1,139,000
61-70	1,140,000	1,310,000
71-80	1,311,000	1,608,000
81-90	1,609,000	2,386,000
91-100	2,387,000	6,477,000

TABLE 4.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	1,000	266,000
11-20	267,000	308,000
21-30	309,000	363,000
31-40	364,000	416,000
41-50	417,000	471,000
51-60	472,000	526,000
61-70	527,000	579,000
71-80	580,000	740,000
81-90	741,000	1,194,000
91-100	1,195,000	11,120,000

TABLE 4.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	2,000	29,000
11-20	30,000	47,000
21-30	48,000	57,000
31-40	58,000	72,000
41-50	73,000	97,000
51-60	98,000	114,000
61-70	115,000	137,000
71-80	138,000	184,000
81-90	185,000	278,000
91-100	279,000	680,000

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	4,369,000	9,641,000
11-20	9,642,000	10,960,000
21-30	10,961,000	12,290,000
31-40	12,291,000	13,237,000
41-50	13,238,000	14,492,000
51-60	14,493,000	17,009,000
61-70	17,010,000	20,455,000
71-80	20,456,000	23,663,000
81-90	23,664,000	28,786,000
91-100	28,787,000	42,205,000

TABLE 4.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	2,071,000	4,245,000
11-20	4,246,000	4,832,000
21-30	4,833,000	5,234,000
31-40	5,235,000	5,590,000
41-50	5,591,000	6,388,000
51-60	6,389,000	7,218,000
61-70	7,219,000	7,917,000
71-80	7,918,000	8,966,000
81-90	8,967,000	10,978,000
91-100	10,979,000	17,435,000

TABLE 4.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	1,088,000	2,295,000
11-20	2,296,000	3,108,000
21-30	3,109,000	3,344,000
31-40	3,345,000	3,812,000
41-50	3,813,000	4,196,000
51-60	4,197,000	4,629,000
61-70	4,630,000	5,375,000
71-80	5,376,000	5,970,000
81-90	5,971,000	6,900,000
91-100	6,901,000	9,943,000

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	410,000	2,024,000
11-20	2,025,000	2,595,000
21-30	2,596,000	2,909,000
31-40	2,910,000	3,714,000
41-50	3,715,000	4,426,000
51-60	4,427,000	5,129,000
61-70	5,130,000	6,347,000
71-80	6,348,000	8,218,000
81-90	8,219,000	11,797,000
91-100	11,798,000	27,695,000

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	788,000	1,525,000
11-20	1,526,000	2,183,000
21-30	2,184,000	2,571,000
31-40	2,572,000	2,810,000
41-50	2,811,000	3,003,000
51-60	3,004,000	3,261,000
61-70	3,262,000	3,578,000
71-80	3,579,000	4,170,000
81-90	4,171,000	5,327,000
91-100	5,328,000	9,289,000

TABLE 4.28
MEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	529,000	795,000
11-20	796,000	970,000
21-30	971,000	1,086,000
31-40	1,087,000	1,177,000
41-50	1,178,000	1,334,000
51-60	1,335,000	1,446,000
61-70	1,447,000	1,639,000
71-80	1,640,000	1,809,000
81-90	1,810,000	2,536,000
91-100	2,537,000	9,783,000

TABLE 4.29
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2013

1-10	436,000	686,000
11-20	687,000	780,000
21-30	781,000	907,000
31-40	908,000	973,000
41-50	974,000	1,037,000
51-60	1,038,000	1,136,000
61-70	1,137,000	1,252,000
71-80	1,253,000	1,355,000
81-90	1,356,000	1,708,000
91-100	1,709,000	2,532,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2013

1-10	(32,816,000)	(20,594,000)
11-20	(20,593,000)	(17,315,000)
21-30	(17,314,000)	(13,999,000)
31-40	(13,998,000)	(12,290,000)
41-50	(12,289,000)	(10,834,000)
51-60	(10,833,000)	(9,442,000)
61-70	(9,441,000)	(8,456,000)
71-80	(8,455,000)	(7,809,000)
81-90	(7,808,000)	(6,489,000)
91-100	(6,488,000)	(2,821,000)

TABLE 4.31
MEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2013

1-10	(15,997,000)	(7,565,000)
11-20	(7,564,000)	(6,155,000)
21-30	(6,154,000)	(5,195,000)
31-40	(5,194,000)	(4,813,000)
41-50	(4,812,000)	(4,281,000)
51-60	(4,280,000)	(3,811,000)
61-70	(3,810,000)	(3,278,000)
71-80	(3,277,000)	(2,882,000)
81-90	(2,881,000)	(2,077,000)
91-100	(2,076,000)	(746,000)

TABLE 4.32
WOMEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2013

1-10	(9,792,000)	(6,284,000)
11-20	(6,283,000)	(5,198,000)
21-30	(5,197,000)	(4,620,000)
31-40	(4,619,000)	(4,126,000)
41-50	(4,125,000)	(3,727,000)
51-60	(3,726,000)	(3,290,000)
61-70	(3,289,000)	(3,029,000)
71-80	(3,028,000)	(2,712,000)
81-90	(2,711,000)	(1,992,000)
91-100	(1,991,000)	(484,000)

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2013

1-10	(8,596,000)	(3,664,000)
11-20	(3,663,000)	(2,803,000)
21-30	(2,802,000)	(2,454,000)
31-40	(2,453,000)	(2,184,000)
41-50	(2,183,000)	(1,972,000)
51-60	(1,971,000)	(1,702,000)
61-70	(1,701,000)	(1,311,000)
71-80	(1,310,000)	(1,049,000)
81-90	(1,048,000)	(827,000)
91-100	(826,000)	(36,000)

TABLE 4.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES

(Negative Net Revenue)

DIVISION I – FCS

Fiscal Year 2013

1-10	(3,050,000)	(1,542,000)
11-20	(1,541,000)	(1,225,000)
21-30	(1,224,000)	(1,036,000)
31-40	(1,035,000)	(965,000)
41-50	(964,000)	(812,000)
51-60	(811,000)	(691,000)
61-70	(690,000)	(559,000)
71-80	(558,000)	(458,000)
81-90	(457,000)	(346,000)
91-100	(345,000)	(1,000)

TABLE 4.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES

(Negative Net Revenue)

DIVISION I – FCS

Fiscal Year 2013

1-10	(2,417,000)	(1,491,000)
11-20	(1,490,000)	(1,220,000)
21-30	(1,219,000)	(1,144,000)
31-40	(1,143,000)	(1,045,000)
41-50	(1,044,000)	(933,000)
51-60	(932,000)	(868,000)
61-70	(867,000)	(799,000)
71-80	(798,000)	(673,000)
81-90	(672,000)	(542,000)
91-100	(541,000)	(337,000)

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2013									
	Men's	788,000	14,246,000	3,882,000	22,191,000	4,521,000	17,491,000	(3,491,000)	(67,000)
	Women's	244,000	1,385,000	3,192,000	11,602,000	4,288,000	13,313,000	(4,049,000)	(102,000)
	Coed	1,132,000	10,614,000	5,671,000	21,582,000	4,199,000	16,646,000	(2,873,000)	366,000
	Total	2,428,000	17,548,000	13,130,000	35,752,000	14,023,000	35,752,000	(10,724,000)	0
2012									
	Men's	769,000	12,902,000	3,915,000	19,679,000	4,340,000	15,885,000	(3,343,000)	(60,000)
	Women's	219,000	1,150,000	3,244,000	11,414,000	4,154,000	12,677,000	(3,905,000)	(155,000)
	Coed	1,104,000	8,231,000	5,208,000	21,593,000	4,067,000	13,602,000	(2,765,000)	275,000
	Total	2,206,000	15,564,000	12,756,000	33,811,000	12,983,000	33,811,000	(9,809,000)	0
2011									
	Men's	715,000	14,493,000	3,696,000	20,676,000	4,095,000	15,308,000	(3,116,000)	(25,000)
	Women's	217,000	1,237,000	3,043,000	11,035,000	3,827,000	12,211,000	(3,647,000)	(251,000)
	Coed	1,089,000	7,914,000	4,720,000	20,241,000	3,524,000	13,155,000	(2,463,000)	411,000
	Total	2,244,000	17,349,000	11,831,000	32,228,000	11,930,000	32,228,000	(9,333,000)	0
2010									
	Men's	632,000	12,649,000	3,518,000	17,768,000	3,783,000	12,719,000	(2,918,000)	(10,000)
	Women's	206,000	823,000	2,931,000	8,154,000	3,596,000	11,860,000	(3,373,000)	(128,000)
	Coed	1,048,000	7,371,000	4,559,000	17,275,000	3,486,000	14,067,000	(2,398,000)	368,000
	Total	1,993,000	14,367,000	11,077,000	32,098,000	11,562,000	32,098,000	(8,597,000)	0
2009									
	Men's	692,000	12,320,000	3,386,000	15,777,000	3,698,000	13,190,000	(2,835,000)	(6,000)
	Women's	204,000	788,000	2,792,000	10,862,000	3,536,000	10,948,000	(3,324,000)	(68,000)
	Coed	908,000	10,820,000	4,370,000	16,885,000	3,321,000	12,848,000	(2,339,000)	280,000
	Total	2,099,000	16,809,000	10,382,000	30,102,000	10,502,000	30,102,000	(8,340,000)	0
2008									
	Men's	700,000	11,841,000	3,142,000	16,095,000	3,445,000	11,766,000	(2,497,000)	(2,000)
	Women's	195,000	1,354,000	2,671,000	10,238,000	3,401,000	10,314,000	(3,125,000)	(78,000)
	Coed	935,000	6,873,000	3,917,000	16,738,000	3,254,000	12,451,000	(2,187,000)	202,000
	Total	2,125,000	13,693,000	10,082,000	29,243,000	10,347,000	29,243,000	(8,031,000)	0
2004									
	Men's	463,000	6,134,000	2,273,000	7,237,000	2,584,000	6,973,000	(1,885,000)	(112,000)
	Women's	101,000	1,314,000	1,866,000	5,504,000	2,506,000	7,334,000	(2,277,000)	(220,000)
	Coed	548,000	13,806,000	2,872,000	17,728,000	1,854,000	9,852,000	(1,178,000)	542,000
	Total	1,469,000	15,413,000	7,281,000	21,237,000	7,147,000	21,237,000	(5,266,000)	0

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

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2013

		Generated Revenues	Total Revenues	Total Expenses
2013 (1.285)				
	Men's	613,000	3,021,000	3,518,000
	Women's	190,000	2,484,000	3,337,000
	Coed	881,000	4,414,000	3,268,000
	Total	1,889,000	10,218,000	10,912,000
2012 (1.265)				
	Men's	608,000	3,095,000	3,431,000
	Women's	173,000	2,564,000	3,284,000
	Coed	872,000	4,117,000	3,215,000
	Total	1,744,000	10,084,000	10,263,000
2011 (1.245)				
	Men's	574,000	2,969,000	3,289,000
	Women's	174,000	2,444,000	3,074,000
	Coed	875,000	3,791,000	2,830,000
	Total	1,802,000	9,503,000	9,582,000
2010 (1.216)				
	Men's	520,000	2,893,000	3,111,000
	Women's	169,000	2,410,000	2,957,000
	Coed	862,000	3,749,000	2,867,000
	Total	1,639,000	9,109,000	9,508,000
2009 (1.205)				
	Men's	574,000	2,810,000	3,069,000
	Women's	169,000	2,317,000	2,934,000
	Coed	753,000	3,627,000	2,756,000
	Total	1,742,000	8,616,000	8,715,000
2008 (1.179)				
	Men's	594,000	2,665,000	2,922,000
	Women's	165,000	2,266,000	2,885,000
	Coed	793,000	3,323,000	2,760,000
	Total	1,802,000	8,552,000	8,776,000
2004 (1.000)				
	Men's	463,000	2,273,000	2,584,000
	Women's	101,000	1,866,000	2,506,000
	Coed	548,000	2,872,000	1,854,000
	Total	1,469,000	7,281,000	7,147,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4; 2012- 293.2, 2013 - 297.8
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2013										
	Men's	0.89%	1.57%	2.46%	-2.40%	1.55%	-0.85%	2.53%	1.62%	4.15%
	Women's	9.84%	1.74%	11.57%	-3.11%	1.52%	-1.58%	1.61%	1.60%	3.22%
	Coed	1.02%	1.55%	2.57%	7.20%	1.69%	8.89%	1.64%	1.60%	3.24%
	Total	8.34%	1.73%	10.07%	1.33%	1.60%	2.93%	6.33%	1.68%	8.01%
2012										
	Men's	5.92%	1.68%	7.60%	4.24%	1.68%	5.93%	4.32%	1.67%	5.99%
	Women's	-0.57%	1.43%	0.85%	4.91%	1.69%	6.60%	6.83%	1.72%	8.55%
	Coed	-0.34%	1.68%	1.34%	8.60%	1.74%	10.34%	13.60%	1.82%	15.42%
	Total	-3.22%	1.52%	-1.70%	6.11%	1.71%	7.82%	7.11%	1.72%	8.83%
2011										
	Men's	10.38%	2.75%	13.13%	2.63%	2.43%	5.06%	5.72%	2.53%	8.25%
	Women's	2.96%	2.38%	5.34%	1.41%	2.41%	3.82%	3.96%	2.47%	6.42%
	Coed	1.51%	2.40%	3.91%	1.12%	2.41%	3.53%	-1.29%	2.38%	1.09%
	Total	9.95%	2.65%	12.59%	4.33%	2.48%	6.81%	0.78%	2.40%	3.18%
2010										
	Men's	-9.41%	0.74%	-8.67%	2.95%	0.94%	3.90%	1.37%	0.93%	2.30%
	Women's	0.00%	0.98%	0.98%	4.01%	0.96%	4.98%	0.78%	0.91%	1.70%
	Coed	14.48%	0.94%	15.42%	3.36%	0.96%	4.32%	4.03%	0.94%	4.97%
	Total	-5.91%	0.86%	-5.05%	5.72%	0.97%	6.69%	9.10%	0.99%	10.09%
2009										
	Men's	-3.32%	2.18%	-1.14%	5.44%	2.33%	7.77%	5.03%	2.32%	7.34%
	Women's	2.60%	2.01%	4.62%	2.25%	2.28%	4.53%	1.71%	2.26%	3.97%
	Coed	-4.98%	2.09%	-2.89%	9.13%	2.43%	11.56%	-0.14%	2.20%	2.06%
	Total	-3.33%	2.11%	-1.22%	0.75%	2.23%	2.98%	-0.69%	2.19%	1.50%
2008										
	Men's	11.74%	5.57%	17.31%	2.28%	5.10%	7.38%	2.11%	5.09%	7.20%
	Women's	-4.23%	4.78%	0.55%	9.17%	5.44%	14.61%	2.32%	5.10%	7.43%
	Coed	4.02%	5.19%	9.21%	-3.95%	4.79%	0.84%	4.82%	5.23%	10.05%
	Total	4.04%	5.19%	9.22%	3.48%	5.16%	8.64%	4.81%	5.23%	10.04%

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

TABLE 5.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2013							
	Men's Basketball	481,000	14,029,000	1,688,000	17,690,000	1,856,000	13,002,000
	Women's Basketball	68,000	1,224,000	1,077,000	3,127,000	1,333,000	3,365,000
2012							
	Men's Basketball	508,000	12,727,000	1,571,000	16,018,000	1,836,000	12,240,000
	Women's Basketball	70,000	873,000	1,078,000	2,853,000	1,225,000	2,917,000
2011							
	Men's Basketball	510,000	14,289,000	1,573,000	17,874,000	1,737,000	12,515,000
	Women's Basketball	64,000	809,000	1,003,000	2,956,000	1,170,000	2,928,000
2010							
	Men's Basketball	434,000	12,551,000	1,389,000	15,363,000	1,463,000	10,322,000
	Women's Basketball	59,000	702,000	924,000	2,580,000	1,091,000	2,548,000
2009							
	Men's Basketball	434,000	12,203,000	1,356,000	13,486,000	1,484,000	10,512,000
	Women's Basketball	61,000	383,000	926,000	3,032,000	1,102,000	3,010,000
2008							
	Men's Basketball	432,000	11,711,000	1,276,000	13,818,000	1,449,000	9,276,000
	Women's Basketball	61,000	545,000	848,000	2,879,000	1,015,000	2,879,000
2004							
	Men's Basketball	298,000	6,024,000	959,000	6,024,000	1,057,000	5,765,000
	Women's Basketball	36,000	772,000	568,000	2,072,000	808,000	2,141,000

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

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Program	1	1%	4,780,000	95	99%	(3,512,000)
	Women's Program	0	0%	NA	96	100%	(4,049,000)
	Total	0	0%	NA	96	100%	(10,724,000)
2012							
	Men's Program	1	1%	4,607,000	96	99%	(3,366,000)
	Women's Program	0	0%	NA	97	100%	(3,905,000)
	Total	0	0%	NA	97	100%	(9,809,000)
2011							
	Men's Program	1	1%	4,588,000	95	99%	(3,118,000)
	Women's Program	0	0%	NA	96	100%	(3,647,000)
	Total	0	0%	NA	96	100%	(9,330,000)
2010							
	Men's Program	1	1%	4,114,000	96	99%	(2,920,000)
	Women's Program	0	0%	NA	97	100%	(3,373,000)
	Total	0	0%	NA	97	100%	(8,597,000)
2009							
	Men's Program	0	0%	0	97	100%	(2,839,000)
	Women's Program	0	0%	NA	97	100%	(3,324,000)
	Total	0	0%	0	97	100%	(8,340,000)
2008							
	Men's Program	2	2%	927,000	91	98%	(2,518,000)
	Women's Program	0	0%	NA	93	100%	(3,125,000)
	Total	0	0%	NA	93	100%	(8,031,000)
2004							
	Men's Program	1	1%	934,000	93	99%	(1,894,000)
	Women's Program	0	0%	NA	94	100%	(2,277,000)
	Total	1	1%	3,218,000	93	99%	(5,367,000)
Ten Year Average Total Program		0	0%	NA	94	100%	(8,100,000)

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Basketball	3	3%	2,546,000	93	97%	(1,228,000)
	Women's Basketball	0	0%	NA	96	100%	(1,206,000)
2012							
	Men's Basketball	6	6%	424,000	91	94%	(1,231,000)
	Women's Basketball	0	0%	NA	97	100%	(1,131,000)
2011							
	Men's Basketball	5	5%	1,224,000	91	95%	(1,094,000)
	Women's Basketball	0	0%	NA	96	100%	(1,095,000)
2010							
	Men's Basketball	5	5%	1,764,000	92	95%	(984,000)
	Women's Basketball	0	0%	NA	97	100%	(1,027,000)
2009							
	Men's Basketball	7	7%	952,000	90	93%	(996,000)
	Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
2008							
	Men's Basketball	7	8%	811,000	86	92%	(868,000)
	Women's Basketball	0	0%	N/A	93	100%	(944,000)
2004							
	Men's Basketball	8	8%	704,000	86	83%	(640,000)
	Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total
Total Ticket Sales	157,000	269,000	221,000
NCAA and conference distributions	375,000	568,000	432,000
Guarantees and options	266,000	116,000	182,000
Cash contributions from alumni and others	505,000	736,000	589,000
Third Party Support	-	-	-
Other:	-	-	-
Concessions/Programs/Novelties	22,000	20,000	21,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	234,000	263,000	252,000
Sports camps	27,000	15,000	23,000
Endowment/Investment Income	22,000	47,000	35,000
Miscellaneous	154,000	87,000	106,000
Total Generated Revenues	2,091,000	2,900,000	2,428,000
Allocated Revenues:	0	0	0
Direct Institutional Support	3,075,000	10,398,000	7,394,000
Indirect Institutional Support	529,000	1,583,000	852,000
Student Fees	4,261,000	-	554,000
Direct government support	0	-	0
Total Allocated Revenues	9,504,000	12,020,000	10,674,000
Total All Revenues	11,484,000	15,321,000	13,130,000

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 201
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	1,217,000	278,000	126,000	40,000
NCAA and conference distributions	910,000	494,000	385,000	249,000
Guarantees and options	58,000	169,000	242,000	331,000
Cash contributions from alumni and others	1,566,000	668,000	495,000	319,000
Third Party Support	-	-	-	-
Other:	-	-	-	-
Concessions/Programs/Novelties	28,000	36,000	15,000	2,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	457,000	269,000	227,000	147,000
Sports camps	17,000	82,000	32,000	-
Endowment/Investment Income	118,000	26,000	19,000	1,000
Miscellaneous	265,000	99,000	91,000	81,000
Total Generated Revenues	5,689,000	2,637,000	1,816,000	1,294,000
Allocated Revenues:	-	-	-	-
Direct Institutional Support	13,956,000	8,672,000	7,494,000	3,262,000
Indirect Institutional Support	2,031,000	1,640,000	396,000	382,000
Student Fees	-	288,000	704,000	1,932,000
Direct government support	-	-	-	-
Total Allocated Revenues	17,411,000	12,050,000	9,736,000	6,735,000
Total All Revenues	22,985,000	15,141,000	11,604,000	8,712,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,168,000	2,222,000	1,741,000	Men	149,000	179,000	162,000
Women	1,518,000	2,725,000	2,189,000	Women	149,000	147,000	147,000
Administrative and Non-gender	13,000	24,000	16,000	Administrative and Non-gender	64,000	49,000	57,000
Total	2,756,000	5,076,000	3,936,000	Total	404,000	397,000	400,000
Guarantees and Options	-	-	-	Fundraising			
Men	17,000	39,000	18,000	Men	5,000	22,000	17,000
Women	5,000	5,000	5,000	Women	7,000	7,000	7,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	175,000	122,000	162,000
Total	24,000	48,000	27,000	Total	204,000	238,000	236,000
Salaries and Benefits – University paid	-	-	-	Game Expenses	-	-	-
Men	1,179,000	1,701,000	1,352,000	Men	97,000	133,000	117,000
Women	1,079,000	1,240,000	1,087,000	Women	77,000	95,000	88,000
Administrative and Non-gender	1,845,000	1,669,000	1,753,000	Administrative and Non-gender	12,000	10,000	12,000
Total	4,192,000	4,797,000	4,395,000	Total	223,000	255,000	249,000
Salaries and Benefits – Third Party paid	-	-	-	Medical	-	-	-
Men	-	-	-	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	125,000	152,000	144,000
Total	-	-	-	Total	154,000	165,000	157,000
Severance Pay	-	-	-	Membership Dues	-	-	-
Men	-	-	-	Men	3,000	9,000	5,000
Women	-	-	-	Women	4,000	6,000	5,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	37,000	34,000	37,000
Total	-	-	-	Total	45,000	53,000	51,000
Team travel	-	-	-	Sports Camps	-	-	-
Men	494,000	688,000	556,000	Men	-	-	-
Women	442,000	512,000	455,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	-	-	-
Total	945,000	1,166,000	1,053,000	Total	4,000	-	-
Recruiting				Spirit Groups	-	-	-
Men	85,000	149,000	113,000	Men	-	-	-
Women	69,000	104,000	88,000	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	19,000	14,000	16,000
Total	154,000	271,000	211,000	Total	21,000	21,000	21,000

TABLE 5.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	14,000	28,000	22,000
Women	4,000	12,000	9,000
Administrative and Non-gender	177,000	97,000	108,000
Total	192,000	173,000	190,000
Indirect Institutional Support	-	-	-
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	419,000	825,000	598,000
Total	529,000	1,583,000	852,000
Other	-	-	-
Men	77,000	197,000	106,000
Women	72,000	90,000	78,000
Administrative and Non-gender	404,000	302,000	358,000
Total	590,000	631,000	598,000
Total Operating Expenses	-	-	-
Men	3,783,000	5,801,000	4,521,000
Women	3,676,000	5,127,000	4,288,000
Administrative and Non-gender	4,198,000	4,280,000	4,199,000
Total	11,600,000	16,112,000	14,023,000

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,617,000	1,891,000	1,632,000	979,000
Women	3,606,000	2,507,000	2,016,000	1,279,000
Administrative and Non-gender	124,000	3,000	20,000	-
Total	6,246,000	4,405,000	3,697,000	2,331,000
Guarantees and Options	-	-	-	-
Men	251,000	21,000	15,000	10,000
Women	17,000	3,000	4,000	2,000
Administrative and Non-gender	-	-	-	-
Total	268,000	26,000	19,000	14,000
Salaries and Benefits – University paid	-	-	-	-
Men	2,823,000	1,412,000	1,227,000	723,000
Women	1,790,000	1,212,000	1,076,000	684,000
Administrative and Non-gender	2,773,000	1,924,000	1,727,000	965,000
Total	6,916,000	4,728,000	4,061,000	2,433,000
Salaries and Benefits – Third Party paid	-	-	-	-
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Severance Pay	-	-	-	-
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
Team travel	-	-	-	-
Men	891,000	568,000	525,000	363,000
Women	798,000	461,000	427,000	361,000
Administrative and Non-gender	21,000	-	6,000	1,000
Total	1,768,000	1,055,000	983,000	815,000
Recruiting				
Men	195,000	129,000	92,000	60,000
Women	152,000	94,000	70,000	52,000
Administrative and Non-gender	-	-	-	-
Total	352,000	230,000	171,000	115,000

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	281,000	164,000	163,000	101,000
Women	221,000	147,000	135,000	96,000
Administrative and Non-gender	117,000	34,000	60,000	11,000
Total	664,000	364,000	396,000	271,000
Fundraising	-	-	-	-
Men	19,000	44,000	17,000	1,000
Women	6,000	15,000	8,000	-
Administrative and Non-gender	379,000	241,000	107,000	69,000
Total	505,000	272,000	154,000	102,000
Game Expenses	-	-	-	-
Men	185,000	149,000	109,000	87,000
Women	125,000	100,000	71,000	66,000
Administrative and Non-gender	68,000	6,000	12,000	5,000
Total	467,000	259,000	239,000	181,000
Medical	-	-	-	-
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	158,000	142,000	155,000	111,000
Total	184,000	145,000	183,000	130,000
Membership Dues	-	-	-	-
Men	12,000	6,000	5,000	2,000
Women	11,000	4,000	4,000	3,000
Administrative and Non-gender	38,000	35,000	35,000	38,000
Total	63,000	48,000	46,000	41,000
Sports Camps				
Men	-	4,000	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	32,000	-	-
Spirit Groups	-	-	-	-
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	38,000	18,000	18,000	-
Total	41,000	23,000	27,000	-

TABLE 5.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	31,000	32,000	20,000	5,000
Women	8,000	26,000	10,000	1,000
Administrative and Non-gender	196,000	168,000	108,000	35,000
Total	731,000	328,000	194,000	83,000
Indirect Institutional Support	-	-	-	-
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	1,960,000	1,133,000	387,000	342,000
Total	2,031,000	1,640,000	396,000	382,000
Other	-	-	-	-
Men	268,000	132,000	74,000	57,000
Women	145,000	86,000	59,000	39,000
Administrative and Non-gender	618,000	445,000	310,000	256,000
Total	1,022,000	652,000	479,000	421,000
Total Operating Expenses	-	-	-	-
Men	8,547,000	5,226,000	3,990,000	2,622,000
Women	7,410,000	5,012,000	4,071,000	2,879,000
Administrative and Non-gender	7,710,000	5,637,000	3,806,000	2,424,000
Total	22,926,000	15,179,000	11,719,000	8,357,000

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 2013
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	86,000	819,000	(22,000)	NA	NA	NA
Basketball	481,000	1,856,000	0	68,000	1,333,000	(12,000)
Bowling	NA	NA	NA	0	203,000	0
Crew	NA	NA	NA	24,000	396,000	0
Equestrian	NA	NA	NA	3,000	202,000	#NUM!
Fencing	3,000	84,000	0	2,000	125,000	#NUM!
Field Hockey	NA	NA	NA	23,000	598,000	(19,000)
Football	NA	NA	NA	NA	NA	NA
Golf	25,000	215,000	(3,000)	13,000	242,000	(24,000)
Gymnastics	42,000	154,000	(20,000)	38,000	839,000	0
Ice Hockey	737,000	2,302,000	0	26,000	1,629,000	(144,000)
Lacrosse	78,000	804,000	0	23,000	524,000	0
Rifle	NA	NA	NA	NA	NA	NA
Rugby	NA	NA	NA	0	445,000	0
Sand Volleyball	NA	NA	NA	0	89,000	-3,000
Skiing	27,000	443,000	(4,000)	26,000	475,000	(25,000)
Soccer	32,000	629,000	0	21,000	665,000	(13,000)
Softball	NA	NA	NA	25,000	565,000	(32,000)
Swimming	19,000	291,000	(3,000)	17,000	305,000	(8,000)
Tennis	6,000	221,000	(7,000)	4,000	268,000	(16,000)
Track & Field/X Country	8,000	333,000	(18,000)	9,000	395,000	(11,000)
Volleyball	75,000	437,000	(1,000)	17,000	635,000	(27,000)
Water Polo	14,000	325,000	(12,000)	26,000	274,000	0
Wrestling	44,000	585,000	0	NA	NA	NA
Other	44,000	124,000	0	23,000	23,000	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 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	108,000	91,000	198,000	-
Basketball	359,000	285,000	649,000	30,000
Cross Country/Track	40,000	23,000	66,000	-
Fencing	14,000	5,000	19,000	-
Football	NA	NA	NA	-
Golf	43,000	-	45,000	-
Gymnastics	45,000	-	45,000	-
Ice Hockey	305,000	237,000	530,000	-
Lacrosse	112,000	97,000	206,000	-
Rifle	-	-	-	-
Skiing	47,000	46,000	125,000	-
Soccer	106,000	61,000	162,000	-
Swimming	35,000	22,000	55,000	-
Tennis	37,000	4,000	44,000	-
Volleyball	113,000	65,000	180,000	-
Water Polo	56,000	24,000	108,000	-
Wrestling	91,000	54,000	144,000	-
Other	48,000	25,000	72,000	-

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	168,000	219,000	388,000	15,000
Bowling	22,000	-	28,000	-
Crew	60,000	39,000	105,000	-
Cross Country/Track	42,000	29,000	80,000	-
Equestrian	51,000	-	51,000	-
Fencing	14,000	7,000	21,000	-
Field Hockey	85,000	55,000	137,000	-
Golf	42,000	-	49,000	-
Gymnastics	97,000	41,000	138,000	-
Ice Hockey	162,000	148,000	310,000	-
Lacrosse	72,000	54,000	124,000	-
Rifle	-	-	-	-
Rugby	72,000	3,000	75,000	-
Sand Volleyball	27,000	23,000	52,000	-
Skiing	47,000	64,000	125,000	-
Soccer	86,000	50,000	137,000	-
Softball	80,000	49,000	128,000	-
Swimming	40,000	22,000	66,000	-
Tennis	36,000	5,000	44,000	-
Volleyball	85,000	57,000	141,000	-
Water Polo	56,000	11,000	84,000	-
Other	54,000	8,000	64,000	-

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2013
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	643,000	566,000	0	1,034,000	667,000	0	761,000	613,000	0
Total	643,000	566,000	0	1,034,000	667,000	0	772,000	618,000	0
Assistant Coaches									
Institution Paid	499,000	443,000	0	577,000	476,000	0	549,000	455,000	0
Total	499,000	443,000	0	577,000	476,000	0	551,000	455,000	0
Administrative Salaries									
Institution Paid	16,000	5,000	1,845,000	79,000	25,000	1,669,000	43,000	19,000	1,753,000
Total	16,000	5,000	1,845,000	79,000	25,000	1,669,000	43,000	19,000	1,753,000
Total Program									
Institution Paid	1,179,000	1,079,000	1,845,000	1,701,000	1,240,000	1,669,000	1,352,000	1,087,000	1,753,000
Total	1,194,000	1,079,000	1,845,000	1,701,000	1,240,000	1,669,000	1,352,000	1,087,000	1,753,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 5.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013
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%	20%	5%	18%	4%
NCAA and conference distributions	15%	3%	24%	6%	21%	5%
Guarantees and options	10%	2%	3%	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%	0%	1%	0%	2%	0%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	13%	3%	11%	3%	12%	3%
Sports camps	3%	1%	3%	1%	3%	1%
Endowment/Investment Income	2%	1%	3%	1%	3%	1%
Miscellaneous	9%	2%	5%	1%	6%	1%
Total Generated Revenues	<u>100%</u>	22%	<u>100%</u>	24%	<u>100%</u>	23%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		29%		65%		51%
Indirect Institutional Support		7%		11%		9%
Student Fees		42%		1%		17%
Direct government support		0%		0%		0%
Total Allocated Revenues		<u>78%</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 2013
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	10%	14%	12%	Men	1%	1%	1%
Women	14%	18%	16%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	32%	29%	Total	1%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	0%	1%	1%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	0%	1%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	11%	11%	11%	Men	0%	1%	1%
Women	9%	8%	8%	Women	0%	0%	0%
Administrative and Non-gender	16%	10%	12%	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	0%	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	1%	1%	1%
Total	8%	8%	8%	Total	1%	1%	1%

TABLE 5.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Facilities Maintenance and Rental			
Men	0%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	4%	2%	3%
Total	5%	3%	4%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	0%	1%
Administrative and Non-gender	6%	9%	8%
Total	7%	11%	9%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	3%
Total	6%	4%	5%
Total Operating Expenses			
Men	32%	37%	35%
Women	31%	33%	32%
Administrative and Non-gender	37%	30%	32%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 45 public and 51 private institutions reporting.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	389,000	913,000
11-20	914,000	1,425,000
21-30	1,426,000	1,684,000
31-40	1,685,000	1,896,000
41-50	1,897,000	2,427,000
51-60	2,428,000	2,916,000
61-70	2,917,000	3,290,000
71-80	3,291,000	4,158,000
81-90	4,159,000	8,110,000
91-100	8,111,000	17,548,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	153,000	343,000
11-20	344,000	434,000
21-30	435,000	528,000
31-40	529,000	639,000
41-50	640,000	787,000
51-60	788,000	906,000
61-70	907,000	1,224,000
71-80	1,225,000	1,538,000
81-90	1,539,000	4,723,000
91-100	4,724,000	14,246,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	1,000	65,000
11-20	66,000	100,000
21-30	101,000	134,000
31-40	135,000	183,000
41-50	184,000	243,000
51-60	244,000	285,000
61-70	286,000	365,000
71-80	366,000	440,000
81-90	441,000	548,000
91-100	549,000	1,385,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	436,000
11-20	437,000	587,000
21-30	588,000	763,000
31-40	764,000	1,024,000
41-50	1,025,000	1,131,000
51-60	1,132,000	1,499,000
61-70	1,500,000	1,853,000
71-80	1,854,000	2,315,000
81-90	2,316,000	2,963,000
91-100	2,964,000	10,614,000

TABLE 5.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	101,000	209,000
11-20	210,000	271,000
21-30	272,000	329,000
31-40	330,000	405,000
41-50	406,000	480,000
51-60	481,000	579,000
61-70	580,000	723,000
71-80	724,000	892,000
81-90	893,000	4,586,000
91-100	4,587,000	14,029,000

TABLE 5.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	1,000	19,000
11-20	20,000	31,000
21-30	32,000	42,000
31-40	43,000	52,000
41-50	53,000	67,000
51-60	68,000	88,000
61-70	89,000	105,000
71-80	106,000	157,000
81-90	158,000	218,000
91-100	219,000	1,224,000

TABLE 5.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	3,678,000	7,666,000
11-20	7,667,000	9,532,000
21-30	9,533,000	11,074,000
31-40	11,075,000	11,866,000
41-50	11,867,000	14,022,000
51-60	14,023,000	14,854,000
61-70	14,855,000	16,947,000
71-80	16,948,000	19,427,000
81-90	19,428,000	25,858,000
91-100	25,859,000	35,752,000

TABLE 5.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	1,241,000	2,558,000
11-20	2,559,000	3,233,000
21-30	3,234,000	3,801,000
31-40	3,802,000	4,197,000
41-50	4,198,000	4,520,000
51-60	4,521,000	5,173,000
61-70	5,174,000	5,805,000
71-80	5,806,000	6,885,000
81-90	6,886,000	9,560,000
91-100	9,561,000	17,491,000

TABLE 5.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	1,235,000	2,760,000
11-20	2,761,000	3,189,000
21-30	3,190,000	3,680,000
31-40	3,681,000	4,048,000
41-50	4,049,000	4,287,000
51-60	4,288,000	4,735,000
61-70	4,736,000	5,292,000
71-80	5,293,000	6,086,000
81-90	6,087,000	7,761,000
91-100	7,762,000	13,313,000

TABLE 5.25
NONGENDER EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	1,832,000
11-20	1,833,000	2,400,000
21-30	2,401,000	3,029,000
31-40	3,030,000	3,543,000
41-50	3,544,000	4,198,000
51-60	4,199,000	4,818,000
61-70	4,819,000	5,840,000
71-80	5,841,000	6,402,000
81-90	6,403,000	8,794,000
91-100	8,795,000	16,646,000

TABLE 5.26
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	495,000	1,056,000
11-20	1,057,000	1,324,000
21-30	1,325,000	1,468,000
31-40	1,469,000	1,642,000
41-50	1,643,000	1,855,000
51-60	1,856,000	2,196,000
61-70	2,197,000	2,494,000
71-80	2,495,000	2,831,000
81-90	2,832,000	4,557,000
91-100	4,558,000	13,002,000

TABLE 5.27
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	494,000	840,000
11-20	841,000	1,014,000
21-30	1,015,000	1,189,000
31-40	1,190,000	1,251,000
41-50	1,252,000	1,332,000
51-60	1,333,000	1,431,000
61-70	1,432,000	1,557,000
71-80	1,558,000	1,680,000
81-90	1,681,000	2,000,000
91-100	2,001,000	3,365,000

TABLE 5.28
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(31,263,000)	(19,066,000)
11-20	(19,065,000)	(14,982,000)
21-30	(14,981,000)	(12,771,000)
31-40	(12,770,000)	(11,934,000)
41-50	(11,933,000)	(10,725,000)
51-60	(10,724,000)	(9,643,000)
61-70	(9,642,000)	(8,483,000)
71-80	(8,482,000)	(7,249,000)
81-90	(7,248,000)	(5,770,000)
91-100	(5,769,000)	(2,842,000)

TABLE 5.29
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(9,693,000)	(6,066,000)
11-20	(6,065,000)	(4,822,000)
21-30	(4,821,000)	(4,396,000)
31-40	(4,395,000)	(3,835,000)
41-50	(3,834,000)	(3,513,000)
51-60	(3,512,000)	(3,235,000)
61-70	(3,234,000)	(2,904,000)
71-80	(2,903,000)	(2,467,000)
81-90	(2,466,000)	(1,975,000)
91-100	(1,974,000)	(741,000)

TABLE 5.30
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(12,541,000)	(7,276,000)
11-20	(7,275,000)	(5,751,000)
21-30	(5,750,000)	(4,929,000)
31-40	(4,928,000)	(4,460,000)
41-50	(4,459,000)	(4,050,000)
51-60	(4,049,000)	(3,859,000)
61-70	(3,858,000)	(3,513,000)
71-80	(3,512,000)	(2,951,000)
81-90	(2,950,000)	(2,652,000)
91-100	(2,651,000)	(1,154,000)

TABLE 5.31
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(2,966,000)	(2,289,000)
11-20	(2,288,000)	(1,928,000)
21-30	(1,927,000)	(1,636,000)
31-40	(1,635,000)	(1,412,000)
41-50	(1,411,000)	(1,229,000)
51-60	(1,228,000)	(1,061,000)
61-70	(1,060,000)	(945,000)
71-80	(944,000)	(803,000)
81-90	(802,000)	(574,000)
91-100	(573,000)	(108,000)

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

1-10	(3,009,000)	(1,933,000)
11-20	(1,932,000)	(1,634,000)
21-30	(1,633,000)	(1,460,000)
31-40	(1,459,000)	(1,307,000)
41-50	(1,306,000)	(1,207,000)
51-60	(1,206,000)	(1,128,000)
61-70	(1,127,000)	(1,049,000)
71-80	(1,048,000)	(923,000)
81-90	(922,000)	(788,000)
91-100	(787,000)	(419,000)

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2013)

Division I – Basketball

TABLE 6.1
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2013

Percentile	More than	Less than
1-10	1,000	266,000
11-20	267,000	341,000
21-30	342,000	415,000
31-40	416,000	501,000
41-50	502,000	623,000
51-60	624,000	883,000
61-70	884,000	1,533,000
71-80	1,534,000	5,556,000
81-90	5,557,000	10,314,000
91-100	10,315,000	42,399,000

TABLE 6.2
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2013

Percentile	More than	Less than
1-10	495,000	974,000
11-20	975,000	1,220,000
21-30	1,221,000	1,442,000
31-40	1,443,000	1,670,000
41-50	1,671,000	1,888,000
51-60	1,889,000	2,476,000
61-70	2,477,000	3,287,000
71-80	3,288,000	5,307,000
81-90	5,308,000	6,622,000
91-100	6,623,000	16,191,000

TABLE 6.3
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2013

Percentile	More than	Less than
1-10	1,000	30,000
11-20	31,000	48,000
21-30	49,000	61,000
31-40	62,000	84,000
41-50	85,000	111,000
51-60	112,000	148,000
61-70	149,000	208,000
71-80	209,000	350,000
81-90	351,000	694,000
91-100	695,000	4,829,000

TABLE 6.4
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2013

Percentile	More than	Less than
1-10	436,000	774,000
11-20	775,000	957,000
21-30	958,000	1,105,000
31-40	1,106,000	1,231,000
41-50	1,232,000	1,339,000
51-60	1,340,000	1,565,000
61-70	1,566,000	1,817,000
71-80	1,818,000	2,528,000
81-90	2,529,000	3,296,000
91-100	3,297,000	5,992,000

Division I – Basketball

TABLE 6.5
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	92,000	219,000
11-20	220,000	280,000
21-30	281,000	365,000
31-40	366,000	477,000
41-50	478,000	565,000
51-60	566,000	732,000
61-70	733,000	1,178,000
71-80	1,179,000	4,504,000
81-90	4,505,000	8,076,000
91-100	8,077,000	25,293,000

TABLE 6.6
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	793,000	1,089,000
11-20	1,090,000	1,389,000
21-30	1,390,000	1,604,000
31-40	1,605,000	1,943,000
41-50	1,944,000	2,323,000
51-60	2,324,000	2,606,000
61-70	2,607,000	3,453,000
71-80	3,454,000	4,576,000
81-90	4,577,000	6,608,000
91-100	6,609,000	16,191,000

TABLE 6.7
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	1,000	27,000
11-20	28,000	47,000
21-30	48,000	56,000
31-40	57,000	69,000
41-50	70,000	94,000
51-60	95,000	116,000
61-70	117,000	154,000
71-80	155,000	208,000
81-90	209,000	325,000
91-100	326,000	2,199,000

TABLE 6.8
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	572,000	909,000
11-20	910,000	1,166,000
21-30	1,167,000	1,276,000
31-40	1,277,000	1,361,000
41-50	1,362,000	1,486,000
51-60	1,487,000	1,584,000
61-70	1,585,000	1,823,000
71-80	1,824,000	2,230,000
81-90	2,231,000	3,120,000
91-100	3,121,000	5,992,000

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	1,000	292,000
11-20	293,000	354,000
21-30	355,000	448,000
31-40	449,000	510,000
41-50	511,000	627,000
51-60	628,000	996,000
61-70	997,000	1,847,000
71-80	1,848,000	7,609,000
81-90	7,610,000	12,139,000
91-100	12,140,000	42,399,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	2,000	31,000
11-20	32,000	48,000
21-30	49,000	64,000
31-40	65,000	88,000
41-50	89,000	128,000
51-60	129,000	176,000
61-70	177,000	257,000
71-80	258,000	446,000
81-90	447,000	745,000
91-100	746,000	4,829,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	495,000	937,000
11-20	938,000	1,137,000
21-30	1,138,000	1,368,000
31-40	1,369,000	1,604,000
41-50	1,605,000	1,755,000
51-60	1,756,000	2,196,000
61-70	2,197,000	3,233,000
71-80	3,234,000	5,361,000
81-90	5,362,000	6,626,000
91-100	6,627,000	15,654,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2013

Percentile	More than	Less than
1-10	436,000	726,000
11-20	727,000	926,000
21-30	927,000	1,025,000
31-40	1,026,000	1,174,000
41-50	1,175,000	1,261,000
51-60	1,262,000	1,411,000
61-70	1,412,000	1,819,000
71-80	1,820,000	2,754,000
81-90	2,755,000	3,391,000
91-100	3,392,000	5,914,000

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

