



# REVENUES<sup>AND</sup> EXPENSES

2004-15

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Division I Intercollegiate Athletics Programs Report





NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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## PREFACE AND ACKNOWLEDGMENTS

This report represents the 2016 edition of Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs. Although editions before 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 2015.

Both the format and content of the study continue to evolve. The 2015 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 before 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.

It also is 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 also is vital to the continuation of this project. Very special thanks go to Nicole Hollomon, associate director of research, and to Erin Irick, assistant director of research, for their many hours of data compilation, programming and analysis. Thanks also to my fellow consultant and colleague Maria DeJulio of the NCAA research department.

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

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

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# NCAA REVENUES AND EXPENSES OF DIVISION I INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT

## FISCAL YEARS 2004 THROUGH 2015

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2015. 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 2016 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 of athletics programs over time within each of the respective NCAA Division I subdivisions. A third objective is to provide data relevant to gender issues.

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

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

- The use of audited financial data;
- The designation of generated revenues, including only those revenues earned by activities of the athletics programs, independent of institutional support;
- The designation of allocated revenues, which include direct institutional support, indirect institutional support, student fees and direct governmental support;
- The reporting of total revenues as distinguished from generated revenues after excluding allocated revenues;

- The inclusion of additional data concerning expense items, including indirect institutional support, facilities maintenance and rental, severance pay, and spirit groups;
- The reporting of more detailed information related to salaries and benefits; and
- The almost exclusive use of median values, with means used in the percentile and distribution tables.

The last of these reporting revisions is of particular significance. First, the change from means, as reported before the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including this 2016 edition. Second, the reader should be aware that median values are not additive. Which is of particular importance with tables that report totals of line items. 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.

**It is important to note that a few changes were made to definitions in the data collection instrument which may result in some slight changes in the way data were reported. On the revenue side these included:**

- Adding a category that accounts for monetary transfers from the athletics department back to the university;
- Making in-kind contributions separate from cash contributions (for purposes of consistency those categories remain combined in this report), and
- Making media rights its own category. In the past media rights had been included with NCAA and conference distributions.

# Executive Summary

**Findings and Observations.** Following are general “global” findings and observations for the 12-year period, with related table numbers shown in parentheses. Readers are referred to the Introduction for a more detailed listing of the findings and to the respective tables for the supporting data.

- There was an upward movement in median generated revenues for FBS institutions from 2014 to 2015 with an increase 7.9 percent. The FCS, on the other hand saw a 2.2 percent decrease in generated revenues at the median. DI w/o FB saw median generated revenues increase by 9.3 percent in the past year. (2.1)
- Total expenses for the last year increased at a slower rate than generated revenues for FBS and DI w/o FB institutions. FBS median expenses increased 3.7 percent from the prior year, the increase was 6.7 percent at the FCS level and the increase was 5.2 percent at DI w/o FB institutions. (2.1)
- A related observation relates to the portion of total athletics revenues that are allocated by the institutions — 19 percent in the FBS; 71 percent in the FCS; 77 percent in DI w/o FB. This rate remained steady in all three subdivisions and represents the extent to which the institution is subsidizing athletics through student fees and institutional support. (3.14, 4.14, 5.14)
- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — 1.5 percent increase in the FBS; 4.5 percent increase in the FCS; and 3.0 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, was similar to the previous year, and showed that athletics expenditures grew at a faster rate than institutional expenditures. In FBS, the median percentage increase in athletics expenses was 2.5 percent higher than the median increase in institutional expenses. The gap was 2.0 percent at the FCS level and 1.6 percent among the Division I institutions without football programs. (2.7)
- For the 2015 fiscal year, FBS athletics expenditures were 6.1 percent of total institutional budgets; FCS were 7.4 percent; DI w/o FB were 6.3 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.
- A total of 24 athletics programs in the FBS reported positive net revenues for the 2015 fiscal year (the same number that reported positive net revenue in 2014). The net gap between the “profitable” programs and the remainder, about \$22 million, was similar to that observed in 2014. (3.5)
- With the change in the definition related to accounting for broadcast rights, that category jumped to the third highest source of generated revenues at the FBS level behind contributions and ticket sales. The fourth highest source is now NCAA/Conference distributions. Those four categories accounted for almost 80 percent of generated revenues at FBS schools. (3.14)
- Similarly, in all subdivisions, three expense line items, grants-in-aid, salaries and benefits, and facilities maintenance and rental accounted for approximately two-thirds of total expenses. (3.15, 4.15, 5.15)
- In all subdivisions, the number of participating student-athletes remains fairly constant, while the expense per student-athlete continues to increase slightly, as a result of rising expenses. (2.1)
- The financial diversity and stark differences in all subdivisions are shown by comparing largest, median, and smallest values in Tables X.8, X.10, and X16 supra.
- Substantial differences exist in all subdivisions among public schools and private in many areas.
- Gender equity issues persist across all subdivisions.

# REVENUES AND EXPENSES OF NCAA DIVISION I INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT

## FISCAL YEARS 2004 THROUGH 2015

### 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 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 2016 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 also was introduced in the 2008 report. “Net generated revenue” results when total generated revenues exceed university-paid (or guaranteed) expenses. A “negative net generated revenue” results when university-paid (or guaranteed) expenses exceed generated revenues. These are generally recognized terms in the economics literature.

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

The caveat is that median data also can 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 before 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2016 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2015 fiscal years, i.e., institutions’ fiscal years that 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.

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.

**It is important to note that a few changes were made to definitions in the data collection instrument which may result in some slight changes in the way data were reported. On the revenue side these included:**

- Adding a category that accounts for monetary transfers from the athletics department back to the university;
- Making in-kind contributions separate from cash contributions (for purposes of consistency those categories remain combined in this report), and
- Making media rights its own category. In the past media rights had been included with NCAA and conference distributions.

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 before 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.

## OBJECTIVES

The first objective of the 2016 edition of Revenues and Expenses of Intercollegiate Athletics Programs Report is to update the information in the previous reports. 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, also are requested. Some of those data are presented in this report, while others may be found in other NCAA publications. (See [www.NCAA.org](http://www.NCAA.org).)

As noted, response rates for all three subdivisions were 100 percent. Thus, readers are able to compare financial results for one member institution with the median and mean results for those members in the same subdivision. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They also may see how their institutions' financial trends in recent years compare with the medians for similar institutions. Some comparisons also may 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 2014 also are 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 that 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 that 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](http://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 2015 fiscal year, with comparisons to the 2004 through 2014 fiscal years. Because of the significant changes in data collection and reporting, trends including years before 2004 are not included. The related table numbers are indicated in parentheses.

### DIVISION-WIDE

- The financial diversity and stark difference among members is demonstrated by the Quartile Tables (X.8 and X.10), comparing the First Quartile schools with all others, and the various Percentile Tables (X.16 supra), comparing ten percent groupings.
- Consistent with recent years, only a few (24) overall programs in the FBS and none in the FCS and Non-FB subdivisions reported positive Net Generated Revenues. (X.5)
- Financially substantial differences between Public Schools and Private Schools are highlighted in various tables, including Revenue Sources (X.7), Operating Expenses, e.g., Grants-in-Aid and Travel (X.9), and Compensation. (X.13)
- Gender Equity issues remain across all Subdivisions, as demonstrated in the Compensations tables (X.12 and X.13, although Total Expenditures by Sport (X.11) reflect much better equity.
- In the FBS and FCS the Total Men's Participating Athletes has remained fairly stable since 2007, having seen a substantial increase from 2004. The total for Non-FB men's programs has shown consistent annual increases since 2004, including the period from 2007 to 2015.
- The increase in Women's Participating Athletes since 2004 has been approximately ten percent across the Division, showing steady growth through the years.
- Readers are advised to look beyond the tables that reflect simple percentage increases from prior years. Tables X.2 and X.3 show numbers in base period dollars and real percentage increases after removal of inflationary effects.

### FOOTBALL BOWL SUBDIVISION (FBS)

- Cost per male Student Athlete rose another \$5,000 to \$83,000 (\$41,000 in 2004), while the female cost dropped \$1,000 to \$37,000 (\$21,000 in 2004). (2.2)
- Generated Revenues moved from \$44,455,000 in 2014 to \$47,962,000, and Total Expenses increased from \$63,959,000 to \$66,295,000. The median negative Generated Revenue (Deficit) improved from \$14,734,000 to \$12,868,000. (2.3) Median Total Expense has increased more than 129 percent since the 2004 fiscal year.
- Men's Generated Revenues have been consistently increasing over the years, peaking at \$30,573,000 in 2014 but falling a bit to \$28,387,000 in 2015. Men's negative Net Generated Revenues (Deficit) have also fluctuated wildly, improving to negative \$298,000 from 2014 fiscal's \$539,000. Total Expenses for Men, Women, and Total Program have been very consistent, with steady growth since 2004.
- After adjusting for inflationary increases, Men's Generated Revenues declined by 9.07 percent from 2014 and Men's Total Expenses rose by 2.74%. Women's adjusted Generated Revenues rose by 17.05 percent and Women's Total Expenses decreased by 3.53 percent. (3.3)
- Revenues and expenses for Football, Men's Basketball, and Women's Basketball have all remained remarkably steady from 2014 to 2015. (3.4)
- The number of programs showing positive Net Generated Revenues, men's, women's and total program, remained the same for 2015 as 2014 – 24 programs overall. Moreover, the gap between the profitable programs and the unprofitable decreased by \$1,000,000, from \$23,035,000 to \$22,001,001. (3.5)
- Fifty five percent of Football programs, 50 percent of Men's Basketball, and no Women's Basketball programs showed profits in 2015, the same as in 2014. (3.6)
- The highest Total Expense budget for the FBS was \$173,248,000, while the lowest was \$12,801,000 (3.23); the highest Generated Revenue was \$192,609,000, while the lowest was \$4,993,000. (3.16)

- While all Percentile Tables show the range of schools in the subdivision, Table 3.30(B) indicates that 30 percent of the FBS members showed financial deficits of less than \$10,000,000. (3.30B)
- As in the past several years Cash Contributions (25%), Ticket Sales (24%), Broadcast Rights (18%) and NCAA/Conference Distributions (12%) comprise 79% of Total Generated Revenues (3.14) (Most of Broadcast Rights have traditionally been included in NCAA/Conference Distributions.)
- Salaries and Benefits (35%) and Grants-in-Aid (15%) comprise 50% of Total Expenses. The former follows the national trend of tuition increases, while the former is market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the two largest expense lines. Facilities Maintenance/Rental make up another 16 percent. (3.15)

## FOOTBALL CHAMPIONSHIP SUBDIVISION (FCS)

- Although the median Generated Revenues have increased by 98 % since 2004, the Net Generated loss has also more than doubled. From 2014 Generated Revenues declined slightly (two percent) and the Generated Loss increased by nine percent 10 \$12,020,000, as Total Expenses increased by 6.7 percent. (4.1)
- Restated based on 2004 base year dollars, Generated Revenues have increased by 46 percent since 2004 but have remained relatively constant since 2012 (4.2) Total Expenses have increased by 53 percent since 2004 but by only seven percent since 2012 and five percent since 2014. (4.2)
- After removing the inflationary effect, Generated Revenues decreased by four percent from the prior year, and Total Expenses increased by 4.5 percent.
- Generated Revenues and Total Expenses for the subdivision continue to show steady increases. From 2014, Generated Revenues increased seven percent for football, four percent for men's basketball, and thirteen percent for women's basketball. Total Expenses increases were five percent, three percent, and five percent, respectively. (4.4)
- While two Men's Programs reported positive Net Revenues for the year, no school reported positive earnings for the Total Program. The average loss (necessary subsidy) was \$12,020,000. Two Football programs, three Men's Basketball programs, and no Women's Basketball programs reported profits.

Median losses for the remaining schools were \$2,438,000, \$938,000, and \$997,000, respectively. (4.6)

- Generated Revenues for schools in the first expense quartile were more than double those of the second quartile and three times those of the fourth quartile (4.8) Total Expenses for first quartile schools were 44 percent greater than those of the second quartile and 142 percent higher than those of the fourth. (4.10)
- As in the past, Cash Contributions comprise the largest percentage (28%) of Generated Revenues, NCAA and Conference Distributions second (17%), and Ticket Sales third (15%), a total of sixty percent.
- Likewise, two expense lines make up 59 percent of Total Expenses – Compensation at 32 percent and Grants-in-Aid at 27 percent (4.15). The former follows the national trend of tuition increases, while the former is market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the two largest expense lines.
- The “large to small” gap in Generated Revenues is remarkable, ranging from \$899,000 at the low end to \$22,293,000 at the high. Sixty percent of programs generated less than \$4,800,000 of revenues (4.16) Total Expenses for the subdivision range from \$4,075,000 to \$49,565,000. (4.23)
- Sixty percent of schools lost more than \$10,000,000; forty percent less than that amount. (4.30)

## DIVISION I WITHOUT FOOTBALL

- Median Generated Revenues have risen 32 percent since 2012 and nine percent over 2004, while Total Expenses have risen sixteen percent and five percent (5.1) Median Negative Generated Net Revenues (losses) have risen twenty percent since 2012 and five percent since 2014.
- When restated as 2004 base period dollars, the increase in Generated Revenues is 24% since 2012 and seven percent since 2014. Total Expense increases are nine percent and three percent (5.2) The real increases for the year without inflation are seven percent for Generated Revenues and three percent for Total Expenses. (5.3)
- Two Men's Programs, but no Women's Programs, and no Total Programs reported positive Net Generated Revenues for the year. The average losses were \$3,912,000, \$4,598,000, and \$11,764,000 (5.5) No overall program

has reported profits since one program reported a small profit in 2004. Net losses have increased steadily over the twelve-year period from \$5,367,000 in 2004.

- Six Men's Basketball programs reported positive Net Generated Revenues, averaging \$800,000, while all others reported losses averaging \$1,445,000. Women's Basketball losses averaged \$1,308,000 (5.6) Losses for both men's and women's programs have grown rapidly over the time period reported.
- The Generated Revenue margin between the first expense quartile and the fourth is approximately four times (5.8); Total Expenses for the first quartile schools are 2.6 times. (5.10)
- As per the comment above, the difference between Public and Private schools is substantial. In almost every Revenue and Expense line, Private schools outpaced the Public schools substantially. (5.8 and 5.9)
- Tables 5.12 and 5.13 reflect gender equity issues with coaching compensation among individual sports, as well as in total programs.
- With the exception of Men's Gymnastics, no individual sport in this subdivision generated positive net revenue in 2015. (5.11)
- Cash Contributions (30%), NCAA/Conference Distributions (19%), and Ticket Sales (17%) comprise two-thirds of total generated revenue (5.14), while Salaries and Benefits (32%) and Grants-in-Aid (29%) combine for the bulk of total expenses (5.15) The former follows the national trend of tuition increases, while the former is market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the two largest expense lines.
- The Percentile Tables show the wide range of financial environments in the subdivision, as Generated Revenues range from \$616,000 to \$19,600,000 (5.16), Total Expenses range from \$3,882,000 to \$45,928,000 (5.22) and Negative Net Revenues range from \$1,651,000 to \$39,187,000. (5.28)

## DASHBOARD OBSERVATIONS

As was true with the 2014 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 6.1 percent from 4.6 percent in 2004. This indicates that athletics expenses have increased at a slightly higher rate than those of the overall institution. FCS showed an increase from 5.2 percent in 2004 to 7.4 percent in 2015, while Division I schools without football have grown from 4.5 to 6.3 percent. It should be noted, however, that for these purposes, athletics generated revenues have not been netted against expenditures. When these generated revenues are included, the percentages fall significantly, e.g., to less than three percent for FBS schools.
- In all three subdivisions, athletics aid and compensation are the two largest expense items. In the FBS, athletics aid as a percentage of total operating expenses has remained steady around 16 percent. FCS and DI without football schools have stayed steady at or slightly below 30 percent for grants-in-aid. Total compensation as a percentage of total operating expenses has increased slightly over time at FBS and DI without football institutions and decreased slightly in FCS.
- Generated revenues as a percentage of athletics expenses, a measure of self-sufficiency, continue to hover around 25 to 27 percent for the FCS and has dropped to 18.8 percent for DI without football. The FBS schools dropped to 75.6 percent from 76.9 percent in 2004.
- The FBS continues to rely heavily on football revenues (45.0 percent), as does, to a lesser extent, the FCS at 21.4 percent.
- Perhaps most importantly, the "increase gap", which measures the difference between increase rates of athletics expenditures and total institutional expenditures stayed essentially the same as in 2014 in all three subdivisions. In the past year, athletics expenses grew at a 2.5% higher rate than institutional expenses at the median FBS school. The corresponding figures are 2.0% in FCS and 1.6% in DI w/o Football. 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

## Summary Information

TABLE 2.1 HIGHLIGHTS  
DIVISION I

FISCAL YEARS 2004 THROUGH 2015

	FBS	FCS	Div. I w/o Football
<b>Median Total Revenue</b>			
2015	\$63,659,000	\$16,314,000	\$15,243,000
Percent change from 2014	2.2%	6.5%	5.8%
2014	62,275,000	15,315,000	14,413,000
Percent change from 2013	0.6%	4.2%	9.8%
2013	61,915,000	14,693,000	13,130,000
Percent change from 2012	10.6%	6.8%	2.9%
2012	55,976,000	13,761,000	12,756,000
Percent change from 2011	6.2%	2.5%	7.8%
2011	52,715,000	13,425,000	11,831,000
Percent change from 2010	9.1%	1.8%	6.8%
2010	48,298,000	13,189,000	11,077,000
Percent change from 2009	5.7%	8.9%	6.7%
2009	45,698,000	12,111,000	10,382,000
Percent change from 2008	11.2%	0.3%	3.0%
2008	41,088,000	12,080,000	10,082,000
Percent change from 2007	9.4%	14.8%	8.6%
2007	37,566,000	10,527,000	9,281,000
2006	35,400,000	9,642,000	8,771,000
2005	32,849,000	9,007,000	8,036,000
2004	28,214,000	7,770,000	7,281,000

<b>Median Total Generated Revenue</b>			
2015	\$47,962,000	\$4,047,000	\$2,915,000
Percent change from 2014	7.9%	-2.2%	9.3%
2014	44,455,000	4,137,000	2,667,000
Percent change from 2013	6.1%	9.1%	9.8%
2013	41,897,000	3,793,000	2,428,000
Percent change from 2012	3.2%	1.1%	10.1%
2012	40,581,000	3,750,000	2,206,000
Percent change from 2011	4.6%	9.0%	-1.7%
2011	38,781,000	3,439,000	2,244,000
Percent change from 2010	9.7%	4.6%	12.6%
2010	35,336,000	3,289,000	1,993,000
Percent change from 2009	9.5%	14.0%	-5.1%
2009	32,264,000	2,886,000	2,099,000
Percent change from 2008	5.8%	-3.1%	-1.2%
2008	30,494,000	2,978,000	2,125,000
Percent change from 2007	17.0%	6.0%	9.3%
2007	26,062,000	2,809,000	1,945,000
2006	26,432,000	2,345,000	1,828,000
2005	24,312,000	2,214,000	1,619,000
2004	22,864,000	2,047,000	1,469,000

	FBS	FCS	Div. I w/o Football
<b>Median Total Expense</b>			
2015	\$66,295,000	\$16,174,000	\$15,066,000
Percent change from 2014	3.7%	6.7%	5.2%
2014	63,959,000	15,154,000	14,322,000
Percent change from 2013	2.8%	4.6%	2.1%
2013	62,227,000	14,493,000	14,023,000
Percent change from 2012	10.6%	2.7%	8.0%
2012	56,265,000	14,115,000	12,983,000
Percent change from 2011	10.8%	6.8%	8.8%
2011	50,774,000	13,218,000	11,930,000
Percent change from 2010	8.8%	1.0%	3.2%
2010	46,688,000	13,091,000	11,562,000
Percent change from 2009	1.7%	8.9%	10.1%
2009	45,887,000	12,019,000	10,502,000
Percent change from 2008	10.9%	-0.8%	1.5%
2008	41,363,000	12,115,000	10,347,000
Percent change from 2007	5.5%	14.9%	10.0%
2007	39,192,000	10,541,000	9,403,000
2006	35,756,000	9,485,000	8,918,000
2005	31,128,000	8,655,000	7,931,000
2004	28,991,000	7,810,000	7,147,000

<b>Average Number of Athletes</b>			
2015	610	524	377
Percent change from 2014	-0.8%	0.8%	0.8%
2014	615	520	374
Percent change from 2013	0.7%	1.6%	1.9%
2013	611	512	367
Percent change from 2012	-0.7%	-0.4%	1.7%
2012	615	514	361
Percent change from 2011	-0.2%	1.8%	1.4%
2011	616	505	356
Percent change from 2010	0.8%	-0.8%	0.8%
2010	611	509	353
Percent change from 2009	1.3%	1.2%	1.7%
2009	603	503	347
Percent change from 2008	0.2%	-1.8%	3.0%
2008	602	512	337
Percent change from 2007	0.7%	1.2%	2.4%
2007	598	506	329
2006	588	494	327
2005	589	498	323
2004	577	492	311

Note: Participating Athletes totals represent non-duplicated count.

## Summary Information

TABLE 2.2 ACTIVITY DATA  
DIVISION I

FISCAL YEARS 2004 THROUGH 2015

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
<b>Participating Athletes by Program (Average)</b>				<b>Median Expenses per Athlete</b>			
Men's Program – 2015	329	290	182	Men's Program – 2015	83,000	25,000	28,000
– 2014	333	289	181	– 2014	78,000	24,000	27,000
– 2013	331	285	177	– 2013	75,000	22,000	26,000
– 2012	331	289	176	– 2012	76,000	22,000	25,000
– 2011	333	284	177	– 2011	67,000	20,000	23,000
– 2010	333	288	176	– 2010	61,000	19,000	21,000
– 2009	331	288	171	– 2009	64,000	18,000	22,000
– 2008	333	291	167	– 2008	57,000	17,000	21,000
– 2007	331	290	161	– 2007	50,000	15,000	20,000
– 2006	325	284	162	– 2006	47,000	15,000	19,000
– 2005	328	286	159	– 2005	41,000	13,000	18,000
– 2004	322	283	153	– 2004	41,000	12,000	17,000
Women's Program – 2015	280	234	195	Women's Program – 2015	37,000	19,000	25,000
– 2014	282	232	192	– 2014	38,000	19,000	24,000
– 2013	280	227	189	– 2013	36,000	18,000	23,000
– 2012	284	225	184	– 2012	32,000	18,000	23,000
– 2011	283	221	179	– 2011	30,000	17,000	21,000
– 2010	278	221	177	– 2010	29,000	16,000	20,000
– 2009	272	216	176	– 2009	29,000	16,000	20,000
– 2008	270	221	170	– 2006	23,000	13,000	18,000
– 2007	267	217	167	– 2005	22,000	11,000	16,000
– 2006	263	210	165	– 2004	21,000	11,000	16,000
– 2005	261	212	164				
– 2004	255	210	157				

TABLE 2.2 (CONTINUED)  
DIVISION I

FISCAL YEARS 2004 THROUGH 2015

	FBS	FCS	Div. I w/o Football
<b>Annual cost of a full grant (Average)</b>			
<b>Public Schools</b>			
2015 – In-state	28,000	22,000	24,000
2015 – Out-of-state	43,000	34,000	37,000
2014 – In-state	28,000	22,000	24,000
2014 – Out-of-state	42,000	33,000	37,000
2013 – In-state	23,000	21,000	24,000
2013 – Out-of-state	37,000	32,000	36,000
2012 – In-state	26,000	20,000	23,000
2012 – Out-of-state	39,000	31,000	35,000
2011 – In-state	25,000	20,000	22,000
2011 – Out-of-state	38,000	30,000	33,000
2010 – In-state	24,000	19,000	21,000
2010 – Out-of-state	36,000	29,000	31,000
2009 – In-state	20,000	18,000	19,000
2009 – Out-of-state	31,000	27,000	29,000
2008 – In-state	18,000	17,000	18,000
2008 – Out-of-state	29,000	26,000	28,000
2007 – In-state	18,000	16,000	17,000
2007 – Out-of-state	28,000	24,000	26,000
2006 – In-state	17,000	15,000	16,000
2006 – Out-of-state	26,000	23,000	26,000
2005 – In-state	16,000	14,000	16,000
2005 – Out-of-state	25,000	22,000	25,000
2004 – In-state	15,000	13,000	14,000
2004 – Out-of-state	24,000	20,000	23,000
<b>Private Schools</b>			
2015 – In-state	59,000	53,000	54,000
2014 – In-state	57,000	51,000	52,000
2013 – In-state	55,000	50,000	51,000
2012 – In-state	52,000	48,000	49,000
2011 – In-state	50,000	46,000	46,000
2010 – In-state	48,000	44,000	44,000
2009 – In-state	46,000	43,000	42,000
2008 – In-state	44,000	41,000	40,000
2007 – In-state	41,000	39,000	38,000
2006 – In-state	39,000	36,000	36,000
2005 – In-state	37,000	34,000	34,000
2004 – In-state	35,000	32,000	32,000

## Summary Information

TABLE 2.3  
NET OPERATING RESULTS  
DIVISION I MEDIAN VALUES

FISCAL YEARS 2004, 2009 THROUGH 2015

	2004	2009	2010	2011	2012	2013	2014	2015
<b>Football Bowl Subdivision</b>								
Total Generated Revenues	22,864,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000	44,455,000	47,962,000
Total Expenses	28,991,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000	63,959,000	66,295,000
Median Net Generated Revenue	(5,902,000)	(10,164,000)	(9,446,000)	(10,282,000)	(12,272,000)	(11,623,000)	(14,734,000)	(12,868,000)
<b>Football Championship Subdivision</b>								
Total Generated Revenues	2,047,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000	4,137,000	4,047,000
Total Expenses	7,810,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000	15,154,000	16,174,000
Median Net Generated Revenue	(5,907,000)	(8,643,000)	(9,189,000)	(9,581,000)	(10,219,000)	(10,833,000)	(11,041,000)	(12,020,000)
<b>Division I without Football</b>								
Total Generated Revenues	1,469,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000	2,667,000	2,915,000
Total Expenses	7,147,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000	14,322,000	15,066,000
Median Net Generated Revenue	(5,266,000)	(8,340,000)	(8,597,000)	(9,330,000)	(9,809,000)	(10,724,000)	(11,245,000)	(11,764,000)

TABLE 2.4  
TOTAL REVENUES – SUMMARY  
DIVISION I

FISCAL YEARS 2004, 2009 THROUGH 2015

	2004	2009	2010	2011	2012	2013	2014	2015
<b>Football Bowl Subdivision</b>								
Largest Reported	103,871,000	138,459,000	143,555,000	150,296,000	163,295,000	165,691,000	196,030,000	192,609,000
Median	28,214,000	45,698,000	48,298,000	52,715,000	55,976,000	61,915,000	62,275,000	63,659,000
<b>Football Championship Subdivision</b>								
Largest Reported	31,671,000	42,565,000	40,186,000	38,966,000	44,600,000	41,446,000	43,852,000	52,249,000
Median	7,770,000	12,111,000	13,189,000	13,425,000	13,761,000	14,693,000	15,315,000	16,314,000
<b>Division I without Football</b>								
Largest Reported	21,237,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000	44,549,000	45,928,000
Median	7,281,000	10,382,000	11,077,000	11,831,000	12,756,000	13,130,000	14,413,000	15,243,000

## Summary Information

**TABLE 2.5**  
**GENERATED REVENUES – SUMMARY**  
**DIVISION I**

FISCAL YEARS 2004, 2009 THROUGH 2015

	2004	2009	2010	2011	2012	2013	2014	2015
<b>Football Bowl Subdivision</b>								
Largest Reported	103,862,000	138,459,000	143,555,000	150,296,000	163,295,000	169,691,000	193,875,000	192,609,000
Median	22,864,000	32,264,000	35,336,000	38,781,000	40,581,000	41,897,000	44,455,000	47,962,000
<b>Football Championship Subdivision</b>								
Largest Reported	15,431,000	18,736,000	18,756,000	17,661,000	19,343,000	23,343,000	20,911,000	22,293,000
Median	2,047,000	2,886,000	3,289,000	3,439,000	3,750,000	3,793,000	4,137,000	4,047,000
<b>Division I without Football</b>								
Largest Reported	15,413,000	16,809,000	14,367,000	17,349,000	15,564,000	17,548,000	22,303,000	19,600,000
Median	1,469,000	2,099,000	1,993,000	2,244,000	2,206,000	2,428,000	2,667,000	2,915,000

**TABLE 2.6**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION I**

FISCAL YEARS 2004, 2009 THROUGH 2015

	2004	2009	2010	2011	2012	2013	2014	2015
<b>Football Bowl Subdivision</b>								
Largest Reported	90,088,000	127,651,000	130,437,000	133,687,000	138,270,000	146,808,000	154,129,000	173,248,000
Median	28,991,000	45,887,000	46,688,000	50,774,000	56,265,000	62,227,000	63,959,000	66,295,000
<b>Football Championship Subdivision</b>								
Largest Reported	28,197,000	42,691,000	39,236,000	39,549,000	44,941,000	42,205,000	43,767,000	49,565,000
Median	7,810,000	12,019,000	13,091,000	13,218,000	14,115,000	14,493,000	15,154,000	16,174,000
<b>Division I without Football</b>								
Largest Reported	21,237,000	30,102,000	32,098,000	32,228,000	33,811,000	35,752,000	44,549,000	45,928,000
Median	7,147,000	10,502,000	11,562,000	11,930,000	12,983,000	14,023,000	14,322,000	15,066,000

## Summary Information

TABLE 2.7  
DASHBOARD INDICATORS  
DIVISION I - MEDIAN VALUES

FISCAL YEARS 2004, 2008, 2012 AND 2015

	— FBS —				— FCS —				— Div. I w/o Football —			
	2004	2008	2012	2015	2004	2008	2012	2015	2004	2008	2012	2015
Sponsored sport count	19	19	19	19	18	18	18	17	16	16	17	18
Athletics expenditures as percentage of total institutional budget	4.6%	5.3%	5.5%	6.1%	5.2%	5.9%	6.0%	7.4%	4.5%	5.5%	5.9%	6.3%
Generated Revenues as percentage of Total Revenues	79.0%	76.6%	72.5%	74.6%	26.9%	26.7%	27.0%	26.4%	20.5%	21.1%	18.3%	19.2%
Allocated Revenues as percentage of Total Revenues	21.3%	23.4%	27.5%	25.4%	73.8%	73.3%	73.0%	73.7%	79.5%	78.9%	81.7%	81.2%
Generated Revenues as percentage of total athletic expenditures (self-sufficiency)	76.9%	76.0%	71.9%	75.6%	24.9%	26.1%	27.0%	26.4%	20.3%	20.7%	17.1%	18.8%
Reliance on football-generated revenues	43.0%	44.6%	44.3%	45.0%	21.4%	21.5%	24.0%	21.4%	9.7%	1.4%	2.4%	.
Reliance on women's and men's basketball revenues	15.4%	13.0%	13.4%	10.9%	18.8%	16.8%	16.0%	16.6%	29.6%	27.8%	29.5%	25.7%
Increase Gap: Athlete vs. Organization Expense	.	0.2%	4.4%	2.5%	.	0.1%	3.0%	2.0%	.	0.7%	3.1%	1.6%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	16.2%	15.6%	28.6%	27.8%	30.0%	30.1%	30.2%	28.3%	28.7%	29.3%
Total compensation as percentage of total operating expenses	33.8%	33.3%	34.7%	34.8%	34.6%	32.5%	32.0%	31.7%	34.0%	31.7%	31.4%	32.9%
Coaches' compensation as a percentage of total operating expenses	17.2%	17.5%	18.4%	18.6%	19.8%	18.9%	18.0%	18.4%	19.0%	17.7%	17.4%	18.2%
Administrative compensation as a percentage of total operating expenses	15.5%	15.5%	15.5%	15.7%	13.5%	13.2%	13.0%	12.6%	15.0%	12.9%	13.7%	13.8%
Severance pay as a percentage of total operating expenses	0.0%	0.4%	0.3%	0.1%	0.0%	0.5%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.6%	19.9%	19.7%	17.2%	17.8%	17.0%	18.6%	16.6%	17.8%	16.7%	17.5%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	14.8%	16.7%	6.4%	12.0%	13.0%	11.0%	5.4%	9.3%	11.1%	11.6%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.3%	11.6%	11.0%	9.4%	9.1%	8.0%	7.3%	10.1%	10.0%	7.9%	6.4%
Athletic expense per student-athlete	63,000	85,000	105,000	123,000	20,000	32,000	36,000	40,000	26,000	39,000	43,000	47,000

# DIVISION I FOOTBALL BOWL SUBDIVISION

**TABLE 3.1**  
**SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS**  
**DIVISION I – FBS**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

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.

	– Generated Revenues –		– Total Revenues –		– Total Expenses –		– Median Net Revenue –	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2015</b>								
Men's	28,387,000	145,565,000	28,491,000	145,565,000	27,368,000	63,666,000	(298,000)	1,724,000
Women's	1,178,000	17,251,000	3,079,000	17,995,000	10,454,000	35,508,000	(8,477,000)	(6,726,000)
Coed	12,494,000	56,739,000	23,125,000	61,142,000	19,398,000	105,292,000	(5,871,000)	389,000
Total	47,962,000	192,609,000	63,659,000	192,609,000	66,295,000	173,248,000	(12,868,000)	434,000
<b>2014</b>								
Men's	30,573,000	162,183,000	30,869,000	162,183,000	26,087,000	70,550,000	(539,000)	3,198,000
Women's	986,000	12,773,000	3,539,000	17,717,000	10,612,000	28,628,000	(8,449,000)	(6,380,000)
Coed	11,453,000	53,355,000	20,287,000	57,751,000	18,648,000	81,256,000	(6,170,000)	372,000
Total	44,455,000	193,875,000	62,275,000	196,030,000	63,959,000	154,129,000	(14,734,000)	203,000
<b>2012</b>								
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
<b>2009</b>								
Men's	22,557,000	107,911,000	22,996,000	107,911,000	21,133,000	62,361,000	713,000	2,789,000
Women's	836,000	9,043,000	2,345,000	11,904,000	7,781,000	23,662,000	(6,400,000)	(4,822,000)
Coed	7,227,000	37,805,000	14,694,000	48,671,000	15,104,000	72,852,000	(5,138,000)	63,000
Total	32,264,000	138,459,000	45,698,000	138,459,000	45,887,000	127,651,000	(10,164,000)	1,000
<b>2004</b>								
Men's	13,974,000	81,346,000	14,929,000	81,351,000	13,153,000	53,674,000	(42,000)	1,279,000
Women's	516,000	22,516,000	1,591,000	22,520,000	5,299,000	31,188,000	(4,323,000)	(3,326,000)
Coed	4,145,000	35,327,000	9,239,000	38,743,000	8,941,000	43,683,000	(3,251,000)	518,000
Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	88,000

**TABLE 3.2**  
**SUMMARY DATA RESTATED IN 2004 DOLLARS**  
**DIVISION I – FBS**  
**MEDIAN VALUES**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues	Total Revenues	Total Expenses
<b>2015 (1.352)</b>			
Men's	20,997,000	21,074,000	20,243,000
Women's	872,000	2,278,000	7,732,000
Coed	9,241,000	17,104,000	14,348,000
Total	35,475,000	47,085,000	49,035,000
<b>2014 (1.324)</b>			
Men's	23,091,000	23,315,000	19,703,000
Women's	745,000	2,673,000	8,015,000
Coed	8,651,000	15,323,000	14,085,000
Total	33,576,000	47,036,000	48,307,000
<b>2011 (1.245)</b>			
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
<b>2009 (1.205)</b>			
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
<b>2004 (1.000)</b>			
Men's	13,974,000	14,929,000	13,153,000
Women's	516,000	1,591,000	5,299,000
Coed	4,145,000	9,239,000	8,941,000
Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3

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 2008, 2010, 2012, 2014 & 2015

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2015</b>									
Men's	-9.07%	1.92%	-7.15%	-9.61%	1.91%	-7.70%	2.74%	2.17%	4.91%
Women's	17.05%	2.46%	19.51%	-14.78%	1.78%	-12.99%	-3.53%	2.04%	-1.49%
Coed	6.82%	2.27%	9.09%	11.62%	2.36%	13.99%	1.87%	2.15%	4.02%
Total	5.66%	2.23%	7.89%	0.10%	2.12%	2.22%	1.51%	2.15%	3.65%
<b>2014</b>									
Men's	-5.22%	2.88%	-2.34%	-7.92%	2.80%	-5.12%	2.00%	3.10%	5.10%
Women's	-17.06%	2.48%	-14.58%	-4.72%	2.89%	-1.83%	3.32%	3.14%	6.46%
Coed	7.62%	3.26%	10.88%	4.18%	3.16%	7.34%	1.08%	3.07%	4.15%
Total	2.98%	3.13%	6.11%	-2.38%	2.96%	0.58%	-0.24%	3.03%	2.78%
<b>2012</b>									
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%
<b>2010</b>									
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%
<b>2008</b>									
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, 2009, 2012, 2014 & 2015

	— Generated Revenues —		— Total Revenues —		— Total Expenses —	
	Median	Largest	Median	Largest	Median	Largest
<b>2015</b>						
Football	21,602,000	120,715,000	22,837,000	120,715,000	16,385,000	48,641,000
Men's Basketball	5,712,000	45,836,000	6,102,000	45,836,000	5,808,000	19,861,000
Women's Basketball	328,000	5,065,000	809,000	5,092,000	2,861,000	6,789,000
<b>2014</b>						
Football	21,717,000	151,044,000	22,213,000	151,044,000	16,062,000	49,639,000
Men's Basketball	5,753,000	40,572,000	6,574,000	40,572,000	5,744,000	16,355,000
Women's Basketball	271,000	7,064,000	750,000	7,085,000	2,783,000	6,324,000
<b>2012</b>						
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
<b>2009</b>						
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
<b>2004</b>						
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, 2009, 2012, 2014 & 2015

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Men's Program	63	49%	18,867,000	65	51%	(8,422,000)
Women's Program	0	0%	NA	128	100%	(8,477,000)
Total	24	19%	6,443,000	104	81%	(15,558,000)
<b>2014</b>						
Men's Program	61	49%	16,783,000	64	51%	(7,134,000)
Women's Program	0	0%	NA	125	100%	(8,449,000)
Total	24	19%	6,071,000	101	81%	(16,964,000)
<b>2012</b>						
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)
<b>2009</b>						
Men's Program	61	51%	13,291,000	59	49%	(4,799,000)
Women's Program	0	0.00%	NA	120	100%	(6,400,000)
Total	14	12%	4,360,000	106	88%	(11,267,000)
<b>2004</b>						
Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
Women's Program	0	0%	NA	116	100%	(4,323,000)
Total	18	16%	4,237,000	98	84%	(7,093,000)

**TABLE 3.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I – FBS**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Football	70	55%	17,465,000	58	45%	(5,006,000)
Men's Basketball	64	50%	2,753,000	64	50%	(1,500,000)
Women's Basketball	0	0%	NA	128	100%	(2,304,000)
<b>2014</b>						
Football	69	55%	14,483,000	56	45%	(4,214,000)
Men's Basketball	63	50%	2,762,000	62	50%	(1,339,000)
Women's Basketball	2	0%	437,000	123	98%	(2,150,000)
<b>2012</b>						
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)
<b>2009</b>						
Football	68	57%	8,805,000	52	43%	(2,697,000)
Men's Basketball	67	56%	2,917,000	53	44%	(873,000)
Women's Basketball	0	NA	0	120	100%	(1,557,000)
<b>2004</b>						
Football	64	55%	7,512,000	52	45%	(1,846,000)
Men's Basketball	67	58%	2,151,000	49	42%	(550,000)
Women's Basketball	3	3%	1,217,000	113	97%	(1,043,000)

**TABLE 3.7**  
**SOURCES OF REVENUES**  
**DIVISION I – FBS**

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Total Ticket Sales</b>	7,401,000	10,573,000	8,992,000
<b>NCAA and conference distributions</b>	5,244,000	8,592,000	6,080,000
<b>Guarantees and options</b>	912,000	316,000	878,000
<b>Cash contributions from alumni and others</b>	8,701,000	11,659,000	9,531,000
<b>Third-Party Support</b>	-	-	-
<b>Other:</b>			
Concessions/Programs/Novelties	988,000	1,094,000	1,071,000
Broadcast Rights	1,538,000	15,339,000	2,568,000
Royalties/Advertising/Sponsorship	3,264,000	4,223,000	3,290,000
Sports camps	143,000	33,000	110,000
Endowment/Investment Income	214,000	1,979,000	307,000
Miscellaneous	778,000	736,000	765,000
<b>Total Generated Revenues</b>	31,430,000	60,357,000	47,962,000
<b>Allocated Revenues:</b>			
Direct Institutional Support	3,016,000	13,819,000	3,816,000
Indirect Institutional Support	225,000	52,000	144,000
Student Fees	3,168,000	-	2,299,000
Direct government support	0	-	0
<b>Total Allocated Revenues</b>	11,248,000	16,847,000	12,670,000
<b>Total All Revenues</b>	51,456,000	77,725,000	63,659,000

Note: There were 111 public and 17 private institutions reporting.

**TABLE 3.8**  
**SOURCES OF REVENUES**  
**BY EXPENSE QUARTILE**  
**DIVISION I – FBS**

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	29,060,000	13,996,000	4,333,000	1,354,000
<b>NCAA and conference distributions</b>	10,367,000	10,584,000	4,061,000	2,356,000
<b>Guarantees and options</b>	661,000	363,000	1,141,000	1,385,000
<b>Cash contributions from alumni and others</b>	26,715,000	16,737,000	5,014,000	2,377,000
<b>Third-Party Support</b>	-	-	-	-
<b>Other:</b>				
Concessions/Programs/Novelties	2,822,000	1,769,000	477,000	155,000
Broadcast Rights	22,346,000	17,576,000	71,000	159,000
Royalties/Advertising/Sponsorship	10,661,000	5,295,000	2,571,000	824,000
Sports camps	340,000	91,000	30,000	72,000
Endowment/Investment Income	3,226,000	1,325,000	613,000	347,000
Miscellaneous	3,226,000	1,325,000	613,000	347,000
<b>Total Generated Revenues</b>	113,461,000	73,298,000	24,278,000	10,370,000
<b>Allocated Revenues:</b>				
Direct Institutional Support	68,000	2,942,000	8,870,000	7,369,000
Indirect Institutional Support	-	-	797,000	731,000
Student Fees	-	1,769,000	2,457,000	7,643,000
Direct government support	-	-	-	-
<b>Total Allocated Revenues</b>	1,933,000	7,700,000	21,094,000	18,302,000
<b>Total All Revenues</b>	115,162,000	79,256,000	43,273,000	27,749,000

**TABLE 3.9**  
**OPERATING EXPENSES BY OBJECTS OF EXPENDITURE**  
**DIVISION I – FBS**

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	4,475,000	8,855,000	4,921,000
Women	3,330,000	7,076,000	3,708,000
Administrative and Non-gender	207,000	196,000	205,000
Total	8,221,000	15,815,000	9,272,000
<b>Guarantees and Options</b>			
Men	1,164,000	1,474,000	1,249,000
Women	66,000	65,000	66,000
Administrative and Non-gender	-	-	-
Total	1,267,000	1,590,000	1,355,000
<b>Salaries and Benefits – University paid</b>			
Men	10,135,000	12,814,000	10,938,000
Women	2,803,000	3,847,000	3,003,000
Administrative and Non-gender	6,553,000	8,913,000	6,718,000
Total	20,127,000	25,681,000	22,838,000
<b>Salaries and Benefits – Third Party paid</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	-	-
<b>Severance Pay</b>			
Men	-	90,000	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	55,000	156,000	79,000
<b>Team travel</b>			
Men	2,407,000	3,060,000	2,533,000
Women	1,387,000	1,866,000	1,496,000
Administrative and Non-gender	1,000	2,000	1,000
Total	4,071,000	4,916,000	4,168,000
<b>Recruiting</b>			
Men	653,000	818,000	716,000
Women	290,000	313,000	300,000
Administrative and Non-gender	-	-	-
Total	1,001,000	1,116,000	1,052,000

	Public	Private	Total
<b>Equipment/uniforms/supplies</b>			
Men	950,000	923,000	937,000
Women	394,000	488,000	394,000
Administrative and Non-gender	158,000	447,000	166,000
Total	1,714,000	2,024,000	1,763,000
<b>Fundraising</b>			
Men	51,000	174,000	58,000
Women	13,000	18,000	13,000
Administrative and Non-gender	997,000	806,000	995,000
Total	1,257,000	1,255,000	1,256,000
<b>Game Expenses</b>			
Men	1,280,000	2,352,000	1,418,000
Women	296,000	411,000	315,000
Administrative and Non-gender	155,000	113,000	146,000
Total	2,139,000	2,922,000	2,243,000
<b>Medical</b>			
Men	19,000	10,000	17,000
Women	3,000	1,000	2,000
Administrative and Non-gender	497,000	650,000	497,000
Total	771,000	746,000	769,000
<b>Membership Dues</b>			
Men	11,000	20,000	11,000
Women	8,000	20,000	9,000
Administrative and Non-gender	124,000	53,000	115,000
Total	158,000	109,000	150,000
<b>Sports Camps</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	51,000	20,000	45,000
<b>Spirit Groups</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	131,000	45,000	118,000
Total	168,000	111,000	163,000

TABLE 3.9 (CONTINUED)  
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE  
DIVISION I – FBS

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	552,000	1,541,000	711,000
Women	149,000	346,000	155,000
Administrative and Non-gender	5,009,000	3,652,000	4,457,000
Total	7,883,000	6,681,000	7,518,000
<b>Indirect Institutional Support</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	16,000	-	8,000
Total	95,000	52,000	79,000
<b>Other</b>			
Men	821,000	812,000	816,000
Women	241,000	262,000	247,000
Administrative and Non-gender	2,208,000	2,465,000	2,234,000
Total	3,413,000	3,504,000	3,458,000
<b>Total Operating Expenses</b>			
Men	25,407,000	38,615,000	27,368,000
Women	9,263,000	15,355,000	10,454,000
Administrative and Non-gender	19,308,000	19,488,000	19,398,000
Total	51,717,000	76,496,000	66,295,000
<b>Total</b>	<b>51,717,000</b>	<b>76,496,000</b>	<b>66,295,000</b>

**TABLE 3.10**  
**OPERATING EXPENSES BY OBJECTS OF EXPENDITURE**  
**BY EXPENSE QUARTILE**  
**DIVISION I – FBS**

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	6,462,000	6,571,000	4,257,000	3,306,000
Women	5,403,000	4,894,000	3,258,000	2,389,000
Administrative and Non-gender	542,000	240,000	99,000	204,000
Total	12,260,000	11,873,000	7,745,000	5,986,000
<b>Guarantees and Options</b>				
Men	2,292,000	1,599,000	873,000	560,000
Women	109,000	117,000	30,000	17,000
Administrative and Non-gender	-	-	-	-
Total	2,427,000	1,743,000	905,000	593,000
<b>Salaries and Benefits – University paid</b>				
Men	17,450,000	13,467,000	6,924,000	3,712,000
Women	5,426,000	3,749,000	2,229,000	1,530,000
Administrative and Non-gender	14,735,000	9,949,000	5,381,000	3,115,000
Total	37,507,000	26,832,000	14,925,000	8,626,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
<b>Severance Pay</b>				
Men	103,000	80,000	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	250,000	289,000	15,000	-
<b>Team travel</b>				
Men	3,981,000	3,269,000	2,138,000	1,453,000
Women	2,674,000	1,804,000	1,140,000	747,000
Administrative and Non-gender	-	-	15,000	2,000
Total	6,652,000	4,998,000	3,419,000	2,197,000
<b>Recruiting</b>				
Men	1,122,000	878,000	528,000	303,000
Women	500,000	396,000	215,000	148,000
Administrative and Non-gender	-	-	-	-
Total	1,693,000	1,259,000	782,000	455,000

TABLE 3.10 (CONTINUED)  
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE  
BY EXPENSE QUARTILE  
DIVISION I – FBS

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	1,727,000	1,220,000	734,000	507,000
Women	853,000	537,000	292,000	235,000
Administrative and Non-gender	173,000	168,000	205,000	158,000
Total	2,982,000	2,220,000	1,242,000	954,000
<b>Fundraising</b>				
Men	141,000	121,000	62,000	18,000
Women	32,000	25,000	13,000	7,000
Administrative and Non-gender	1,827,000	1,557,000	738,000	391,000
Total	2,460,000	2,039,000	977,000	551,000
<b>Game Expenses</b>				
Men	3,340,000	2,322,000	1,069,000	462,000
Women	657,000	447,000	205,000	163,000
Administrative and Non-gender	191,000	182,000	158,000	63,000
Total	4,425,000	3,305,000	1,440,000	877,000
<b>Medical</b>				
Men	204,000	84,000	6,000	2,000
Women	98,000	65,000	1,000	-
Administrative and Non-gender	796,000	706,000	446,000	285,000
Total	1,172,000	950,000	575,000	429,000
<b>Membership Dues</b>				
Men	17,000	14,000	11,000	7,000
Women	13,000	11,000	9,000	6,000
Administrative and Non-gender	65,000	69,000	121,000	274,000
Total	120,000	113,000	213,000	331,000
<b>Sports Camps</b>				
Men	-	-	-	10,000
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	91,000	24,000	5,000	65,000
<b>Spirit Groups</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	212,000	160,000	116,000	51,000
Total	417,000	226,000	116,000	62,000

TABLE 3.10 (CONTINUED)  
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE  
 BY EXPENSE QUARTILE  
 DIVISION I – FBS

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	2,141,000	1,554,000	505,000	94,000
Women	447,000	443,000	83,000	35,000
Administrative and Non-gender	15,761,000	8,758,000	2,153,000	1,426,000
Total	21,558,000	11,389,000	4,562,000	1,805,000
<b>Indirect Institutional Support</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	579,000	476,000
Total	-	-	608,000	574,000
<b>Other</b>				
Men	2,774,000	1,257,000	676,000	435,000
Women	681,000	335,000	153,000	124,000
Administrative and Non-gender	5,559,000	3,144,000	1,507,000	953,000
Total	9,144,000	5,215,000	2,403,000	1,630,000
<b>Total Operating Expenses</b>				
Men	47,549,000	37,004,000	20,469,000	12,105,000
Women	18,120,000	14,233,000	7,980,000	5,975,000
Administrative and Non-gender	44,820,000	27,519,000	15,544,000	9,031,000
Total	110,553,000	76,542,000	43,384,000	27,337,000

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 2015 – MEDIAN VALUES**

Sport	— Men's Programs —			— Women's Programs —		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	440,000	1,664,000	(926,000)	N/A	N/A	N/A
Basketball	5,712,000	5,808,000	271,000	328,000	2,861,000	(2,010,000)
Bowling	0	0	0	24,000	359,000	(170,000)
Crew	0	0	0	116,000	1,557,000	(1,064,000)
Equestrian	0	0	0	139,000	1,772,000	(1,130,000)
Fencing	30,000	256,000	(207,000)	51,000	424,000	(213,000)
Field Hockey	N/A	N/A	N/A	48,000	1,092,000	(734,000)
Football	21,602,000	16,385,000	5,231,000	N/A	N/A	N/A
Golf	90,000	576,000	(332,000)	73,000	564,000	(353,000)
Gymnastics	93,000	776,000	(670,000)	116,000	1,206,000	(890,000)
Ice Hockey	882,000	2,496,000	(629,000)	224,000	1,913,000	(1,504,000)
Lacrosse	668,000	1,711,000	(748,000)	167,000	1,264,000	(685,000)
Rifle	0	43,000	(43,000)	29,000	72,000	(40,000)
Rugby	0	0	0	71,000	219,000	(88,000)
Sand Volleyball	N/A	N/A	N/A	16,000	202,000	(108,000)
Skiing	53,000	528,000	(437,000)	54,000	580,000	(414,000)
Soccer	122,000	1,001,000	(612,000)	101,000	1,175,000	(758,000)
Softball	N/A	N/A	N/A	114,000	1,155,000	(749,000)
Swimming	85,000	1,002,000	(677,000)	70,000	1,048,000	(722,000)
Tennis	67,000	630,000	(444,000)	54,000	688,000	(437,000)
Track & Field/ Cross Country	70,000	1,043,000	(636,000)	87,000	1,279,000	(792,000)
Volleyball	138,000	824,000	(621,000)	106,000	1,229,000	(743,000)
Water Polo	204,000	708,000	(356,000)	61,000	844,000	(638,000)
Wrestling	127,000	1,007,000	(590,000)	N/A	N/A	N/A
Other	176,000	619,000	(375,000)	36,000	245,000	(87,000)

Note: 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 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	256,000	213,000	474,000	47,000
Basketball	1,376,000	667,000	2,074,000	273,000
Cross Country/ Track	90,000	146,000	245,000	6,000
Fencing	62,000	39,000	101,000	2,000
Football	1,945,000	2,721,000	4,734,000	728,000
Golf	128,000	51,000	180,000	-
Gymnastics	128,000	117,000	246,000	-
Ice Hockey	391,000	301,000	700,000	122,000
Lacrosse	286,000	191,000	490,000	43,000
Rifle	36,000	6,000	43,000	-
Skiing	65,000	60,000	125,000	4,000
Soccer	179,000	126,000	308,000	3,000
Swimming	99,000	121,000	248,000	7,000
Tennis	125,000	56,000	185,000	3,000
Volleyball	165,000	146,000	315,000	9,000
Water Polo	181,000	93,000	277,000	-
Wrestling	154,000	154,000	304,000	4,000
Other	124,000	48,000	161,000	11,000

TABLE 3.12 (B)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION I – FBS

FISCAL YEAR 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	419,000	399,000	839,000	170,000
Bowling	61,000	-	61,000	-
Crew	127,000	128,000	253,000	31,000
Cross Country/ Track	104,000	138,000	244,000	6,000
Equestrian	120,000	124,000	245,000	79,000
Fencing	62,000	45,000	94,000	2,000
Field Hockey	137,000	125,000	262,000	-
Golf	115,000	51,000	161,000	-
Gymnastics	149,000	141,000	294,000	8,000
Ice Hockey	169,000	180,000	348,000	61,000
Lacrosse	151,000	135,000	289,000	15,000
Rifle	40,000	-	45,000	-
Sand Volleyball	47,000	5,000	56,000	-
Skiing	65,000	60,000	125,000	4,000
Soccer	147,000	133,000	285,000	5,000
Softball	144,000	134,000	273,000	14,000
Swimming	104,000	106,000	233,000	3,000
Tennis	111,000	54,000	168,000	-
Volleyball	152,000	147,000	301,000	14,000
Water Polo	127,000	64,000	190,000	-
Other	65,000	34,000	93,000	-

TABLE 3.13  
TOTAL SALARIES AND BENEFITS  
DIVISION I – FBS

FISCAL YEAR 2015 – MEDIAN VALUES

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender
<b>Head Coaches</b>									
Institution Paid	3,519,000	1,366,000	-	5,768,000	1,877,000	-	4,917,000	1,538,000	-
Total	4,703,000	1,366,000	-	5,983,000	1,891,000	-	4,988,000	1,538,000	-
<b>Assistant Coaches</b>									
Institution Paid	3,907,000	1,215,000	-	5,085,000	1,433,000	-	4,138,000	1,290,000	-
Total	3,940,000	1,215,000	-	5,085,000	1,433,000	-	4,178,000	1,290,000	-
<b>Administrative Salaries</b>									
Institution Paid	1,165,000	274,000	6,553,000	1,452,000	333,000	8,913,000	1,201,000	297,000	6,718,000
Total	1,165,000	275,000	6,562,000	1,452,000	333,000	8,913,000	1,201,000	297,000	6,726,000
<b>Total Program</b>									
Institution Paid	10,135,000	2,803,000	6,553,000	12,814,000	3,847,000	8,913,000	10,938,000	3,003,000	6,718,000
Total	10,135,000	2,803,000	6,562,000	12,814,000	3,847,000	8,913,000	10,938,000	3,040,000	6,726,000
Severance Pay	-	-	-	90,000	-	-	-	-	-

**TABLE 3.14**  
**REVENUE DISTRIBUTION PERCENTAGES**  
**DIVISION I – FBS**

FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public Schools Percent of Gen. Rev. Total Rev.		Private Schools Percent of Gen. Rev. Total Rev.		Total Subdivision Percent of Gen. Rev. Total Rev.	
<b>Total Ticket Sales</b>	24%	20%	22%	16%	24%	19%
<b>NCAA and conference distributions</b>	12%	10%	14%	11%	13%	10%
<b>Guarantees and options</b>	2%	2%	2%	1%	2%	2%
<b>Cash contributions from alumni and others</b>	25%	21%	20%	15%	24%	20%
<b>Third-Party Support</b>	0%	0%	1%	0%	0%	0%
<b>Other:</b>			0%	0%	0%	0%
Concessions/Programs/Novelties	3%	2%	2%	2%	3%	2%
Broadcast Rights	18%	15%	20%	15%	18%	15%
Royalties/Advertising/Sponsorship	10%	8%	8%	6%	9%	8%
Sports camps	1%	1%	1%	1%	1%	1%
Endowment/Investment Income	3%	3%	2%	1%	3%	2%
Miscellaneous	3%	3%	2%	1%	3%	2%
<b>Total Generated Revenues</b>	100%	82%	100%	75%	100%	81%
<b>Allocated Revenues:</b>				0%		0%
Direct Institutional Support		7%		18%		9%
Indirect Institutional Support		2%		5%		2%
Student Fees		8%		1%		7%
Direct government support		1%		0%		1%
<b>Total Allocated Revenues</b>		18%		25%		19%
<b>Total All Revenues</b>		100%		100%		100%

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 111 public and 17 private institutions reporting.

TABLE 3.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FBS  
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	7%	11%	8%
Women	6%	9%	6%
Administrative and Non-gender	1%	1%	1%
Total	14%	20%	15%
<b>Guarantees and Options</b>			
Men	2%	2%	2%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
<b>Salaries and Benefits – University paid</b>			
Men	16%	18%	16%
Women	5%	5%	5%
Administrative and Non-gender	13%	11%	13%
Total	35%	34%	35%
<b>Salaries and Benefits – Third Party paid</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Severance Pay</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
<b>Team travel</b>			
Men	4%	4%	4%
Women	2%	2%	2%
Administrative and Non-gender	0%	0%	0%
Total	7%	7%	7%
<b>Recruiting</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%

	Public	Private	Total
<b>Equipment/uniforms/supplies</b>			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%
Total	3%	3%	3%
<b>Fundraising</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	2%	2%	2%
Total	3%	3%	3%
<b>Game Expenses</b>			
Men	3%	3%	3%
Women	1%	0%	1%
Administrative and Non-gender	1%	0%	1%
Total	4%	4%	4%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	1%
<b>Sports Camps</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%

TABLE 3.15 (CONTINUED)  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FBS  
PERCENT OF TOTAL EXPENSES  
FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	4%	3%	3%
Women	1%	1%	1%
Administrative and Non-gender	13%	7%	12%
Total	17%	11%	16%
<b>Indirect Institutional Support</b>			
Men	0%	2%	0%
Women	0%	1%	0%
Administrative and Non-gender	1%	3%	1%
Total	2%	5%	2%
<b>Other</b>			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	5%	3%	5%
Total	8%	6%	8%
<b>Total Operating Expenses</b>			
Men	44%	50%	45%
Women	17%	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 111 public and 17 private institutions reporting.

## Division I – FBS

TABLE 3.16  
TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	4,993,000	8,640,000
<b>11-20</b>	8,641,000	11,234,000
<b>21-30</b>	11,235,000	15,181,000
<b>31-40</b>	15,182,000	25,404,000
<b>41-50</b>	25,405,000	47,961,000
<b>51-60</b>	47,962,000	67,008,000
<b>61-70</b>	67,009,000	78,521,000
<b>71-80</b>	78,522,000	97,677,000
<b>81-90</b>	97,678,000	116,881,000
<b>91-100</b>	116,882,000	192,609,000

TABLE 3.19  
NONGENDER GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	334,000	3,056,000
<b>11-20</b>	3,057,000	4,314,000
<b>21-30</b>	4,315,000	5,677,000
<b>31-40</b>	5,678,000	7,921,000
<b>41-50</b>	7,922,000	12,493,000
<b>51-60</b>	12,494,000	16,454,000
<b>61-70</b>	16,455,000	21,619,000
<b>71-80</b>	21,620,000	28,684,000
<b>81-90</b>	28,685,000	41,193,000
<b>91-100</b>	41,194,000	56,739,000

TABLE 3.17  
MEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	2,258,000	3,297,000
<b>11-20</b>	3,298,000	4,858,000
<b>21-30</b>	4,859,000	8,081,000
<b>31-40</b>	8,082,000	11,235,000
<b>41-50</b>	11,236,000	28,386,000
<b>51-60</b>	28,387,000	42,508,000
<b>61-70</b>	42,509,000	52,999,000
<b>71-80</b>	53,000,000	63,001,000
<b>81-90</b>	63,002,000	89,865,000
<b>91-100</b>	89,866,000	145,565,000

TABLE 3.20  
FOOTBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	1,558,000	2,317,000
<b>11-20</b>	2,318,000	3,368,000
<b>21-30</b>	3,369,000	5,488,000
<b>31-40</b>	5,489,000	7,609,000
<b>41-50</b>	7,610,000	21,601,000
<b>51-60</b>	21,602,000	29,898,000
<b>61-70</b>	29,899,000	36,594,000
<b>71-80</b>	36,595,000	46,659,000
<b>81-90</b>	46,660,000	76,154,000
<b>91-100</b>	76,155,000	120,715,000

TABLE 3.18  
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	26,000	255,000
<b>11-20</b>	256,000	391,000
<b>21-30</b>	392,000	524,000
<b>31-40</b>	525,000	829,000
<b>41-50</b>	830,000	1,177,000
<b>51-60</b>	1,178,000	1,828,000
<b>61-70</b>	1,829,000	2,480,000
<b>71-80</b>	2,481,000	3,519,000
<b>81-90</b>	3,520,000	4,971,000
<b>91-100</b>	4,972,000	17,251,000

## Division I – FBS

TABLE 3.21  
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	163,000	424,000
<b>11-20</b>	425,000	765,000
<b>21-30</b>	766,000	1,363,000
<b>31-40</b>	1,364,000	2,808,000
<b>41-50</b>	2,809,000	5,711,000
<b>51-60</b>	5,712,000	7,393,000
<b>61-70</b>	7,394,000	9,069,000
<b>71-80</b>	9,070,000	11,779,000
<b>81-90</b>	11,780,000	17,160,000
<b>91-100</b>	17,161,000	45,836,000

TABLE 3.24  
MEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	7,131,000	11,308,000
<b>11-20</b>	11,309,000	12,869,000
<b>21-30</b>	12,870,000	15,940,000
<b>31-40</b>	15,941,000	21,769,000
<b>41-50</b>	21,770,000	27,367,000
<b>51-60</b>	27,368,000	33,849,000
<b>61-70</b>	33,850,000	39,382,000
<b>71-80</b>	39,383,000	45,817,000
<b>81-90</b>	45,818,000	53,582,000
<b>91-100</b>	53,583,000	63,666,000

TABLE 3.22  
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	2,000	54,000
<b>11-20</b>	55,000	78,000
<b>21-30</b>	79,000	140,000
<b>31-40</b>	141,000	237,000
<b>41-50</b>	238,000	327,000
<b>51-60</b>	328,000	485,000
<b>61-70</b>	486,000	676,000
<b>71-80</b>	677,000	1,049,000
<b>81-90</b>	1,050,000	1,590,000
<b>91-100</b>	1,591,000	5,065,000

TABLE 3.25  
WOMEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	3,235,000	4,968,000
<b>11-20</b>	4,969,000	6,331,000
<b>21-30</b>	6,332,000	7,247,000
<b>31-40</b>	7,248,000	8,804,000
<b>41-50</b>	8,805,000	10,453,000
<b>51-60</b>	10,454,000	13,351,000
<b>61-70</b>	13,352,000	15,310,000
<b>71-80</b>	15,311,000	17,237,000
<b>81-90</b>	17,238,000	19,535,000
<b>91-100</b>	19,536,000	35,508,000

TABLE 3.23  
TOTAL OPERATING EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	12,801,000	26,999,000
<b>11-20</b>	27,000,000	30,150,000
<b>21-30</b>	30,151,000	36,048,000
<b>31-40</b>	36,049,000	44,651,000
<b>41-50</b>	44,652,000	66,294,000
<b>51-60</b>	66,295,000	75,665,000
<b>61-70</b>	75,666,000	87,193,000
<b>71-80</b>	87,194,000	98,742,000
<b>81-90</b>	98,743,000	113,587,000
<b>91-100</b>	113,588,000	173,248,000

## Division I – FBS

TABLE 3.26  
NONGENDER EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	2,435,000	7,356,000
<b>11-20</b>	7,357,000	9,355,000
<b>21-30</b>	9,356,000	11,626,000
<b>31-40</b>	11,627,000	16,550,000
<b>41-50</b>	16,551,000	19,397,000
<b>51-60</b>	19,398,000	24,334,000
<b>61-70</b>	24,335,000	33,142,000
<b>71-80</b>	33,143,000	39,548,000
<b>81-90</b>	39,549,000	47,955,000
<b>91-100</b>	47,956,000	105,292,000

TABLE 3.28  
MEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	909,000	1,848,000
<b>11-20</b>	1,849,000	2,344,000
<b>21-30</b>	2,345,000	2,924,000
<b>31-40</b>	2,925,000	4,308,000
<b>41-50</b>	4,309,000	5,807,000
<b>51-60</b>	5,808,000	6,534,000
<b>61-70</b>	6,535,000	7,404,000
<b>71-80</b>	7,405,000	8,380,000
<b>81-90</b>	8,381,000	10,162,000
<b>91-100</b>	10,163,000	19,861,000

TABLE 3.27  
FOOTBALL EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	4,597,000	7,014,000
<b>11-20</b>	7,015,000	7,910,000
<b>21-30</b>	7,911,000	9,331,000
<b>31-40</b>	9,332,000	13,059,000
<b>41-50</b>	13,060,000	16,384,000
<b>51-60</b>	16,385,000	18,656,000
<b>61-70</b>	18,657,000	21,846,000
<b>71-80</b>	21,847,000	26,865,000
<b>81-90</b>	26,866,000	31,386,000
<b>91-100</b>	31,387,000	48,641,000

TABLE 3.29  
WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	752,000	1,340,000
<b>11-20</b>	1,341,000	1,556,000
<b>21-30</b>	1,557,000	1,848,000
<b>31-40</b>	1,849,000	2,161,000
<b>41-50</b>	2,162,000	2,860,000
<b>51-60</b>	2,861,000	3,387,000
<b>61-70</b>	3,388,000	3,820,000
<b>71-80</b>	3,821,000	4,087,000
<b>81-90</b>	4,088,000	5,108,000
<b>91-100</b>	5,109,000	6,789,000

## Division I – FBS

TABLE 3.30 (A)  
TOTAL OPERATING RESULTS – PERCENTILES  
GENERATED REVENUES EXCEED EXPENSES  
(POSITIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	1,069,000	1,276,000
<b>11-20</b>	1,277,000	2,843,000
<b>21-30</b>	2,844,000	3,791,000
<b>31-40</b>	3,792,000	4,307,000
<b>41-50</b>	4,308,000	6,442,000
<b>51-60</b>	6,443,000	11,251,000
<b>61-70</b>	11,252,000	13,151,000
<b>71-80</b>	13,152,000	16,378,000
<b>81-90</b>	16,379,000	18,464,000
<b>91-100</b>	18,465,000	83,295,000

TABLE 3.31 (A)  
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
GENERATED REVENUES EXCEED EXPENSES  
(POSITIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	43,000	4,652,000
<b>11-20</b>	4,653,000	8,577,000
<b>21-30</b>	8,578,000	11,595,000
<b>31-40</b>	11,596,000	13,615,000
<b>41-50</b>	13,616,000	18,866,000
<b>51-60</b>	18,867,000	22,934,000
<b>61-70</b>	22,935,000	30,963,000
<b>71-80</b>	30,964,000	37,704,000
<b>81-90</b>	37,705,000	53,096,000
<b>91-100</b>	53,097,000	98,368,000

TABLE 3.30 (B)  
TOTAL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES (NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	(44,621,000)	(26,930,000)
<b>11-20</b>	(26,929,000)	(23,157,000)
<b>21-30</b>	(23,156,000)	(19,955,000)
<b>31-40</b>	(19,954,000)	(18,398,000)
<b>41-50</b>	(18,397,000)	(15,559,000)
<b>51-60</b>	(15,558,000)	(13,165,000)
<b>61-70</b>	(13,164,000)	(9,572,000)
<b>71-80</b>	(9,571,000)	(5,520,000)
<b>81-90</b>	(5,519,000)	(2,807,000)
<b>91-100</b>	(2,806,000)	(188,000)

TABLE 3.31 (B)  
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES (NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	(25,454,000)	(14,563,000)
<b>11-20</b>	(14,562,000)	(12,076,000)
<b>21-30</b>	(12,075,000)	(9,678,000)
<b>31-40</b>	(9,677,000)	(8,977,000)
<b>41-50</b>	(8,976,000)	(8,423,000)
<b>51-60</b>	(8,422,000)	(7,550,000)
<b>61-70</b>	(7,549,000)	(5,533,000)
<b>71-80</b>	(5,532,000)	(4,045,000)
<b>81-90</b>	(4,044,000)	(2,803,000)
<b>91-100</b>	(2,802,000)	(99,000)

TABLE 3.32  
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2014

<b>1-10</b>	(23,585,000)	(15,841,000)
<b>11-20</b>	(15,840,000)	(14,554,000)
<b>21-30</b>	(14,553,000)	(12,440,000)
<b>31-40</b>	(12,439,000)	(10,665,000)
<b>41-50</b>	(10,664,000)	(8,478,000)
<b>51-60</b>	(8,477,000)	(7,245,000)
<b>61-70</b>	(7,244,000)	(6,636,000)
<b>71-80</b>	(6,635,000)	(5,703,000)
<b>81-90</b>	(5,702,000)	(4,446,000)
<b>91-100</b>	(4,445,000)	(2,837,000)

## Division I – FBS

TABLE 3.33 (A)  
FOOTBALL OPERATING RESULTS – PERCENTILES  
GENERATED REVENUES EXCEED EXPENSES  
(POSITIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	124,000	5,103,000
<b>11-20</b>	5,104,000	6,525,000
<b>21-30</b>	6,526,000	11,546,000
<b>31-40</b>	11,547,000	14,267,000
<b>41-50</b>	14,268,000	17,464,000
<b>51-60</b>	17,465,000	20,431,000
<b>61-70</b>	20,432,000	26,981,000
<b>71-80</b>	26,982,000	37,882,000
<b>81-90</b>	37,883,000	53,898,000
<b>91-100</b>	53,899,000	94,853,000

TABLE 3.34 (A)  
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
GENERATED REVENUES EXCEED EXPENSES  
(POSITIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	33,000	262,000
<b>11-20</b>	263,000	862,000
<b>21-30</b>	863,000	1,508,000
<b>31-40</b>	1,509,000	2,130,000
<b>41-50</b>	2,131,000	2,752,000
<b>51-60</b>	2,753,000	3,781,000
<b>61-70</b>	3,782,000	5,838,000
<b>71-80</b>	5,839,000	7,811,000
<b>81-90</b>	7,812,000	11,845,000
<b>91-100</b>	11,846,000	29,053,000

TABLE 3.33 (B)  
FOOTBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	(13,606,000)	(9,844,000)
<b>11-20</b>	(9,843,000)	(6,374,000)
<b>21-30</b>	(6,373,000)	(5,800,000)
<b>31-40</b>	(5,799,000)	(5,407,000)
<b>41-50</b>	(5,406,000)	(5,007,000)
<b>51-60</b>	(5,006,000)	(4,396,000)
<b>61-70</b>	(4,395,000)	(3,178,000)
<b>71-80</b>	(3,177,000)	(2,374,000)
<b>81-90</b>	(2,373,000)	(1,395,000)
<b>91-100</b>	(1,394,000)	(12,000)

TABLE 3.34 (B)  
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	(9,108,000)	(3,634,000)
<b>11-20</b>	(3,633,000)	(2,487,000)
<b>21-30</b>	(2,486,000)	(2,053,000)
<b>31-40</b>	(2,052,000)	(1,691,000)
<b>41-50</b>	(1,690,000)	(1,501,000)
<b>51-60</b>	(1,500,000)	(1,324,000)
<b>61-70</b>	(1,323,000)	(1,023,000)
<b>71-80</b>	(1,022,000)	(782,000)
<b>81-90</b>	(781,000)	(554,000)
<b>91-100</b>	(553,000)	(84,000)

TABLE 3.35  
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FBS  
FISCAL YEAR 2015

<b>1-10</b>	(5,382,000)	(3,787,000)
<b>11-20</b>	(3,786,000)	(3,273,000)
<b>21-30</b>	(3,272,000)	(2,854,000)
<b>31-40</b>	(2,853,000)	(2,584,000)
<b>41-50</b>	(2,583,000)	(2,305,000)
<b>51-60</b>	(2,304,000)	(1,852,000)
<b>61-70</b>	(1,851,000)	(1,522,000)
<b>71-80</b>	(1,521,000)	(1,383,000)
<b>81-90</b>	(1,382,000)	(1,083,000)
<b>91-100</b>	(1,082,000)	(375,000)

# DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

**TABLE 4.1**  
**SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS**  
**DIVISION I – FCS**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

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.

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2015</b>								
Men's	1,896,000	13,462,000	6,050,000	17,844,000	7,212,000	20,965,000	(4,811,000)	(343,000)
Women's	327,000	4,083,000	3,402,000	11,339,000	4,528,000	11,339,000	(4,000,000)	(525,000)
Coed	1,635,000	13,721,000	6,426,000	39,424,000	4,827,000	29,609,000	(2,976,000)	788,000
Total	4,047,000	22,293,000	16,314,000	52,249,000	16,174,000	49,565,000	(12,020,000)	0
<b>2014</b>								
Men's	1,928,000	12,068,000	5,481,000	17,118,000	6,870,000	17,575,000	(4,542,000)	(192,000)
Women's	309,000	3,944,000	3,197,000	10,326,000	4,391,000	10,326,000	(3,956,000)	(305,000)
Coed	1,547,000	10,183,000	6,474,000	32,405,000	4,741,000	28,836,000	(2,746,000)	635,000
Total	4,137,000	20,911,000	15,315,000	43,852,000	15,154,000	43,767,000	(11,041,000)	0
<b>2012</b>								
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
<b>2009</b>								
Men's	1,453,000	11,077,000	4,194,000	15,199,000	5,046,000	15,199,000	(3,311,000)	(502,000)
Women's	227,000	2,806,000	1,985,000	10,338,000	3,373,000	10,338,000	(2,972,000)	(832,000)
Coed	1,078,000	11,179,000	5,203,000	29,329,000	3,532,000	29,781,000	(2,147,000)	1,405,000
Total	2,886,000	18,736,000	12,111,000	42,565,000	12,019,000	42,691,000	(8,643,000)	0
<b>2004</b>								
Men's	950,000	8,360,000	2,557,000	10,863,000	3,485,000	9,545,000	(2,396,000)	(699,000)
Women's	154,000	2,638,000	957,000	6,421,000	2,262,000	5,940,000	(2,038,000)	(807,000)
Coed	702,000	10,623,000	3,581,000	26,863,000	1,930,000	23,260,000	(1,120,000)	1,365,000
Total	2,047,000	15,431,000	7,770,000	31,671,000	7,810,000	28,197,000	(5,907,000)	36,000

**TABLE 4.2**  
**SUMMARY DATA RESTATED IN 2004 DOLLARS**  
**DIVISION I – FCS – MEDIAN VALUES**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues	Total Revenues	Total Expenses
<b>2015 (1.352)</b>			
Men's	1,402,555	4,474,881	5,334,577
Women's	241,638	2,516,357	3,349,147
Coed	1,209,246	4,752,843	3,570,040
Total	2,993,221	12,066,444	11,963,308
<b>2014 (1.324)</b>			
Men's	1,456,000	4,140,000	5,189,000
Women's	233,000	2,415,000	3,316,000
Coed	1,168,000	4,890,000	3,581,000
Total	3,124,000	11,567,000	11,445,000
<b>2012 (1.265)</b>			
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
<b>2009 (1.205)</b>			
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
<b>2004 (1.000)</b>			
Men's	950,000	2,557,000	3,485,000
Women's	154,000	957,000	2,262,000
Coed	702,000	3,581,000	1,930,000
Total	2,047,000	7,770,000	7,810,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3

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 2008, 2010, 2012, 2014 & 2015

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2015</b>										
	Men's	-3.64%	1.99%	-1.65%	8.09%	2.29%	10.38%	2.81%	2.17%	4.98%
	Women's	3.86%	1.93%	5.80%	4.18%	2.24%	6.42%	1.00%	2.13%	3.13%
	Coed	3.51%	2.17%	5.68%	-2.80%	2.06%	-0.75%	-0.31%	2.12%	1.81%
	Total	-4.19%	2.02%	-2.17%	4.31%	2.21%	6.52%	4.53%	2.21%	6.74%
<b>2014</b>										
	Men's	-0.79%	3.03%	2.24%	5.32%	3.19%	8.51%	4.37%	3.16%	7.53%
	Women's	3.93%	3.26%	7.19%	5.05%	3.17%	8.22%	1.53%	3.09%	4.62%
	Coed	-3.42%	2.97%	-0.45%	0.23%	3.04%	3.27%	3.94%	3.15%	7.09%
	Total	5.84%	3.22%	9.06%	1.16%	3.07%	4.23%	1.48%	3.08%	4.56%
<b>2012</b>										
	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%
<b>2010</b>										
	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%
<b>2008</b>										
	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, 2009, 2012, 2014 & 2015

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
<b>2015</b>						
Football	1,058,000	7,292,000	2,911,000	10,347,000	3,490,000	9,855,000
Men's Basketball	509,000	11,564,000	1,292,000	12,141,000	1,440,000	10,431,000
Women's Basketball	110,000	517,000	805,000	2,958,000	1,144,000	2,958,000
<b>2014</b>						
Football	991,000	6,581,000	2,644,000	10,258,000	3,200,000	8,939,000
Men's Basketball	489,000	11,323,000	1,149,000	12,072,000	1,402,000	10,219,000
Women's Basketball	97,000	684,000	765,000	2,798,000	1,087,000	2,965,000
<b>2012</b>						
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
<b>2009</b>						
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
<b>2004</b>						
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, 2009 THROUGH 2015

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Men's Program	2	2%	789,000	122	98%	(4,869,000)
Women's Program	0	0%	NA	124	100%	(4,000,000)
Total	0	0%	NA	124	100%	(12,020,000)
<b>2014</b>						
Men's Program	1	1%	2,498,000	124	99%	(4,542,000)
Women's Program	0	0%	NA	125	100%	(3,956,000)
Total	0	0%	NA	125	100%	(11,041,000)
<b>2012</b>						
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)
<b>2009</b>						
Men's Program	0	0%	0	125	100%	(3,347,000)
Women's Program	0	0%	NA	125	100%	(2,972,000)
Total	0	0%	0	125	100%	(8,704,000)
<b>2004</b>						
Men's Program	2	2%	1,588,000	113	98%	(2,402,000)
Women's Program	0	0%	NA	115	100%	(2,038,000)
Total	0	0%	NA	115	100%	(5,907,000)

**TABLE 4.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I – FCS**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Football	2	2%	952,000	122	98%	(2,438,000)
Men's Basketball	3	2%	3,291,000	121	98%	(938,000)
Women's Basketball	0	0%	NA	122	100%	(997,000)
<b>2014</b>						
Football	3	2%	203,000	121	98%	(2,179,000)
Men's Basketball	4	3%	1,676,000	121	97%	(828,000)
Women's Basketball	0	0%	NA	123	100%	(962,000)
<b>2012</b>						
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)
<b>2009</b>						
Football	2	2%	997,000	123	98%	(1,453,000)
Men's Basketball	8	6%	780,000	117	94%	(601,000)
Women's Basketball	2	2%	136,000	121	97%	(745,000)
<b>2004</b>						
Football	7	6%	184,000	108	94%	(1,076,000)
Men's Basketball	8	7%	269,000	107	93%	(471,000)
Women's Basketball	2	2%	156,000	111	98%	(547,000)

**TABLE 4.7**  
**SOURCES OF REVENUES**  
**DIVISION I – FCS**

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Total Ticket Sales</b>	557,000	366,000	457,000
<b>NCAA and conference distributions</b>	800,000	870,000	833,000
<b>Guarantees and options</b>	750,000	299,000	641,000
<b>Cash contributions from alumni and others</b>	871,000	1,447,000	909,000
<b>Third-Party Support</b>	-	-	-
<b>Other:</b>			
Concessions/Programs/Novelties	56,000	28,000	44,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	343,000	255,000	274,000
Sports camps	8,000	9,000	8,000
Endowment/Investment Income	14,000	113,000	30,000
Miscellaneous	174,000	196,000	179,000
<b>Total Generated Revenues</b>	3,834,000	4,566,000	4,047,000
<b>Allocated Revenues:</b>			
Direct Institutional Support	5,458,000	13,976,000	7,508,000
Indirect Institutional Support	554,000	2,063,000	880,000
Student Fees	2,810,000	-	1,002,000
Direct government support	0	-	0
<b>Total Allocated Revenues</b>	9,938,000	15,895,000	11,997,000
<b>Total All Revenues</b>	14,598,000	22,227,000	16,314,000

Note: There were 77 public and 47 private institutions reporting.

TABLE 4.8  
SOURCES OF REVENUES  
DIVISION I – FCS  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	1,034,000	403,000	424,000	404,000
<b>NCAA and conference distributions</b>	1,237,000	839,000	800,000	533,000
<b>Guarantees and options</b>	329,000	615,000	727,000	869,000
<b>Cash contributions from alumni and others</b>	2,564,000	1,160,000	628,000	360,000
<b>Third-Party Support</b>	-	-	-	-
<b>Other:</b>				
Concessions/Programs/Novelties	144,000	27,000	39,000	31,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	593,000	344,000	193,000	102,000
Sports camps	104,000	16,000	-	1,000
Endowment/Investment Income	447,000	212,000	132,000	53,000
Miscellaneous	447,000	212,000	132,000	53,000
<b>Total Generated Revenues</b>	8,882,000	4,362,000	3,291,000	2,731,000
<b>Allocated Revenues:</b>				
Direct Institutional Support	15,002,000	11,027,000	7,558,000	4,633,000
Indirect Institutional Support	2,486,000	1,952,000	548,000	508,000
Student Fees	-	621,000	701,000	2,033,000
Direct government support	-	-	-	-
<b>Total Allocated Revenues</b>	20,756,000	14,648,000	10,735,000	7,994,000
<b>Total All Revenues</b>	28,872,000	19,617,000	14,652,000	11,189,000

TABLE 4.9  
OPERATING EXPENSES BY OBJECT  
OF EXPENDITURE  
DIVISION I – FCS

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	2,313,000	3,260,000	2,449,000
Women	1,784,000	2,877,000	1,974,000
Administrative and Non-gender	48,000	-	20,000
Total	4,131,000	6,301,000	4,485,000
<b>Guarantees and Options</b>			
Men	62,000	54,000	60,000
Women	5,000	2,000	4,000
Administrative and Non-gender	-	-	-
Total	69,000	56,000	65,000
<b>Salaries and Benefits – University paid</b>			
Men	1,993,000	2,512,000	2,149,000
Women	1,060,000	1,389,000	1,155,000
Administrative and Non-gender	1,739,000	2,340,000	1,946,000
Total	4,691,000	6,448,000	5,104,000
<b>Salaries and Benefits – Third Party paid</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	-	-
<b>Severance Pay</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	-	-
<b>Team travel</b>			
Men	759,000	894,000	843,000
Women	499,000	613,000	540,000
Administrative and Non-gender	-	31,000	4,000
Total	1,308,000	1,652,000	1,446,000
<b>Recruiting</b>			
Men	152,000	250,000	186,000
Women	77,000	123,000	94,000
Administrative and Non-gender	-	-	-
Total	234,000	372,000	287,000

	Public	Private	Total
<b>Equipment/uniforms/supplies</b>			
Men	287,000	363,000	312,000
Women	135,000	179,000	160,000
Administrative and Non-gender	36,000	74,000	51,000
Total	471,000	778,000	561,000
<b>Fundraising</b>			
Men	15,000	9,000	10,000
Women	2,000	2,000	2,000
Administrative and Non-gender	134,000	189,000	163,000
Total	173,000	248,000	188,000
<b>Game Expenses</b>			
Men	193,000	267,000	220,000
Women	104,000	132,000	120,000
Administrative and Non-gender	28,000	7,000	16,000
Total	389,000	423,000	406,000
<b>Medical</b>			
Men	1,000	-	-
Women	-	-	-
Administrative and Non-gender	222,000	210,000	216,000
Total	259,000	228,000	246,000
<b>Membership Dues</b>			
Men	5,000	16,000	9,000
Women	4,000	8,000	5,000
Administrative and Non-gender	42,000	34,000	41,000
Total	54,000	58,000	56,000
<b>Sports Camps</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	1,000	-
<b>Spirit Groups</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	31,000	18,000	24,000
Total	35,000	21,000	27,000

TABLE 4.9 (CONTINUED)  
OPERATING EXPENSES BY OBJECT  
OF EXPENDITURE  
DIVISION I – FCS

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	46,000	50,000	49,000
Women	14,000	25,000	17,000
Administrative and Non-gender	413,000	224,000	330,000
Total	620,000	517,000	551,000
<b>Indirect Institutional Support</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	300,000	1,498,000	506,000
Total	505,000	2,063,000	839,000
<b>Other</b>			
Men	166,000	261,000	184,000
Women	59,000	123,000	73,000
Administrative and Non-gender	375,000	400,000	390,000
Total	679,000	860,000	706,000
<b>Total Operating Expenses</b>			
Men	6,438,000	8,912,000	7,212,000
Women	3,988,000	5,915,000	4,528,000
Administrative and Non-gender	4,503,000	5,467,000	4,827,000
Total	14,598,000	22,227,000	16,174,000

TABLE 4.10  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I – FCS  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	3,466,000	3,238,000	2,430,000	1,885,000
Women	3,439,000	2,668,000	1,925,000	1,314,000
Administrative and Non-gender	-	68,000	31,000	62,000
Total	6,747,000	6,099,000	4,389,000	3,418,000
<b>Guarantees and Options</b>				
Men	123,000	82,000	56,000	29,000
Women	3,000	5,000	3,000	4,000
Administrative and Non-gender	-	-	-	-
Total	142,000	90,000	61,000	31,000
<b>Salaries and Benefits – University paid</b>				
Men	3,611,000	2,375,000	1,887,000	1,432,000
Women	2,136,000	1,381,000	1,014,000	811,000
Administrative and Non-gender	3,823,000	2,287,000	1,631,000	1,251,000
Total	9,401,000	6,201,000	4,691,000	3,472,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
<b>Severance Pay</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	10,000	-	-	-
<b>Team travel</b>				
Men	1,192,000	930,000	727,000	591,000
Women	927,000	613,000	504,000	337,000
Administrative and Non-gender	1,000	-	21,000	2,000
Total	2,168,000	1,623,000	1,359,000	947,000
<b>Recruiting</b>				
Men	297,000	213,000	161,000	97,000
Women	173,000	102,000	77,000	56,000
Administrative and Non-gender	-	-	-	-
Total	492,000	335,000	251,000	161,000

TABLE 4.10 (CONTINUED)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I – FCS  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	496,000	363,000	282,000	232,000
Women	264,000	170,000	135,000	110,000
Administrative and Non-gender	89,000	39,000	36,000	41,000
Total	986,000	661,000	516,000	368,000
<b>Fundraising</b>				
Men	33,000	21,000	7,000	2,000
Women	4,000	4,000	2,000	-
Administrative and Non-gender	355,000	168,000	124,000	32,000
Total	509,000	204,000	165,000	43,000
<b>Game Expenses</b>				
Men	414,000	272,000	159,000	131,000
Women	173,000	145,000	72,000	65,000
Administrative and Non-gender	11,000	25,000	23,000	10,000
Total	679,000	476,000	361,000	278,000
<b>Medical</b>				
Men	-	2,000	-	-
Women	-	1,000	-	-
Administrative and Non-gender	255,000	246,000	217,000	165,000
Total	276,000	251,000	223,000	250,000
<b>Membership Dues</b>				
Men	18,000	14,000	5,000	3,000
Women	7,000	7,000	4,000	3,000
Administrative and Non-gender	50,000	45,000	44,000	39,000
Total	72,000	66,000	53,000	50,000
<b>Sports Camps</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	23,000	2,000	-	-
<b>Spirit Groups</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	28,000	29,000	27,000	-
Total	28,000	29,000	27,000	18,000

TABLE 4.10 (CONTINUED)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I – FCS  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	58,000	55,000	38,000	34,000
Women	28,000	30,000	14,000	8,000
Administrative and Non-gender	1,529,000	456,000	194,000	200,000
Total	2,599,000	803,000	394,000	388,000
<b>Indirect Institutional Support</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	1,945,000	1,084,000	473,000	186,000
Total	2,337,000	1,882,000	503,000	209,000
<b>Other</b>				
Men	406,000	224,000	146,000	65,000
Women	146,000	108,000	58,000	22,000
Administrative and Non-gender	728,000	511,000	360,000	215,000
Total	1,602,000	792,000	542,000	347,000
<b>Total Operating Expenses</b>				
Men	10,623,000	8,520,000	6,438,000	5,220,000
Women	7,452,000	5,522,000	4,077,000	3,129,000
Administrative and Non-gender	10,893,000	5,349,000	4,251,000	2,675,000
Total	28,278,000	19,617,000	14,753,000	11,686,000

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 2015 – MEDIAN VALUES

Sport	— Men's Programs —			— Women's Programs —		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	98,000	754,000	(91,000)	0	0	0
Basketball	509,000	1,440,000	(52,000)	110,000	1,144,000	(155,000)
Bowling	0	0	0	6,000	198,000	(46,000)
Crew	0	0	0	87,000	447,000	(55,000)
Equestrian	0	0	0	31,000	230,000	(5,000)
Fencing	111,000	141,000	(1,000)	103,000	166,000	0
Field Hockey	0	0	0	77,000	635,000	(1,000)
Football	1,058,000	3,490,000	(152,000)	0	0	0
Golf	35,000	214,000	(10,000)	21,000	245,000	(29,000)
Gymnastics	66,000	227,000	(156,000)	46,000	479,000	(206,000)
Ice Hockey	573,000	1,388,000	0	120,000	857,000	(1,000)
Lacrosse	178,000	777,000	0	46,000	586,000	0
Rifle	8,000	24,000	(12,000)	13,000	43,000	(9,000)
Rugby	0	0	0	51,000	146,000	0
Sand Volleyball	0	0	0	4,000	42,000	(18,000)
Skiing	121,000	354,000	(5,000)	121,000	392,000	0
Soccer	58,000	629,000	0	38,000	602,000	(81,000)
Softball	0	0	0	32,000	584,000	(82,000)
Swimming	38,000	251,000	(33,000)	31,000	430,000	(1,000)
Tennis	11,000	232,000	(18,000)	7,000	283,000	(33,000)
Track & Field/ Cross Country	19,000	415,000	(45,000)	21,000	575,000	(83,000)
Volleyball	34,000	180,000	0	32,000	557,000	(104,000)
Water Polo	115,000	271,000	0	50,000	345,000	0
Wrestling	170,000	567,000	(7,000)	0	0	0
Other	495,000	815,000	(32,000)	157,000	344,000	(3,000)

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

TABLE 4.12 (A)  
SALARIES AND BENEFITS BY SPORT  
MEN'S PROGRAMS  
DIVISION I – FCS

FISCAL YEAR 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	106,000	87,000	206,000	-
Basketball	263,000	242,000	501,000	23,000
Cross Country/ Track	48,000	43,000	95,000	-
Fencing	65,000	23,000	97,000	-
Football	261,000	644,000	894,000	48,000
Golf	45,000	-	54,000	-
Gymnastics	101,000	8,000	109,000	-
Ice Hockey	256,000	210,000	476,000	30,000
Lacrosse	158,000	113,000	286,000	2,000
Rifle	16,000	-	16,000	-
Skiing	82,000	23,000	110,000	-
Soccer	103,000	56,000	165,000	-
Swimming	42,000	31,000	73,000	-
Tennis	44,000	1,000	52,000	-
Volleyball	50,000	10,000	63,000	-
Water Polo	48,000	31,000	81,000	-
Wrestling	117,000	81,000	193,000	-
Other	186,000	109,000	295,000	3,000

TABLE 4.12 (B)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION I – FCS

FISCAL YEAR 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	169,000	183,000	359,000	15,000
Bowling	27,000	-	42,000	-
Crew	74,000	63,000	149,000	-
Cross Country/ Track	52,000	50,000	115,000	-
Equestrian	63,000	16,000	81,000	1,000
Fencing	54,000	43,000	94,000	-
Field Hockey	96,000	68,000	161,000	-
Golf	47,000	-	53,000	-
Gymnastics	95,000	76,000	165,000	-
Ice Hockey	147,000	142,000	321,000	1,000
Lacrosse	90,000	77,000	166,000	-
Rifle	22,000	-	22,000	-
Rugby	51,000	8,000	53,000	-
Sand Volleyball	27,000	-	27,000	-
Skiing	77,000	22,000	100,000	1,000
Soccer	82,000	52,000	138,000	-
Softball	78,000	57,000	134,000	-
Swimming	53,000	47,000	93,000	-
Tennis	51,000	-	53,000	-
Volleyball	89,000	55,000	140,000	-
Water Polo	65,000	27,000	86,000	-
Other	139,000	21,000	157,000	-

TABLE 4.13  
TOTAL SALARIES AND BENEFITS  
DIVISION I – FCS

FISCAL YEAR 2015 – MEDIAN VALUES

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender
<b>Head Coaches</b>									
Institution Paid	760,000	574,000	-	1,136,000	778,000	-	841,000	644,000	-
Total	760,000	574,000	-	1,136,000	790,000	-	864,000	644,000	-
<b>Assistant Coaches</b>									
Institution Paid	1,067,000	447,000	-	1,155,000	584,000	-	1,097,000	486,000	-
Total	1,067,000	447,000	-	1,155,000	585,000	-	1,102,000	486,000	-
<b>Administrative Salaries</b>									
Institution Paid	112,000	28,000	1,739,000	111,000	43,000	2,340,000	112,000	33,000	1,946,000
Total	112,000	28,000	1,755,000	111,000	43,000	2,340,000	112,000	34,000	1,962,000
<b>Total Program</b>									
Institution Paid	1,993,000	1,060,000	1,739,000	2,512,000	1,389,000	2,340,000	2,149,000	1,155,000	1,946,000
Total	2,010,000	1,060,000	1,755,000	2,512,000	1,389,000	2,340,000	2,168,000	1,162,000	1,962,000
<b>Severance Pay</b>	-	-	-	-	-	-	-	-	-

TABLE 4.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION I – FCS

FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public Schools Percent of		Private Schools Percent of		Total Subdivision Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
<b>Total Ticket Sales</b>	18%	5%	11%	3%	15%	4%
<b>NCAA and conference distributions</b>	18%	5%	16%	5%	17%	5%
<b>Guarantees and options</b>	16%	5%	6%	2%	11%	3%
<b>Cash contributions from alumni and others</b>	26%	8%	31%	9%	28%	8%
<b>Third-Party Support</b>	1%	0%	0%	0%	0%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	2%	1%	2%	1%
Broadcast Rights	1%	0%	1%	0%	1%	0%
Royalties/Advertising/Sponsorship	10%	3%	7%	2%	8%	2%
Sports camps	2%	1%	3%	1%	3%	1%
Endowment/Investment Income	5%	1%	7%	2%	6%	2%
Miscellaneous	5%	1%	7%	2%	6%	2%
<b>Total Generated Revenues</b>	100%	29%	100%	29%	100%	29%
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		36%		58%		46%
Indirect Institutional Support		7%		12%		9%
Student Fees		27%		2%		15%
Direct government support		1%		0%		1%
<b>Total Allocated Revenues</b>		71%		71%		71%
<b>Total All Revenues</b>		100%		100%		100%

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 77 public and 47 private institutions reporting.

TABLE 4.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FCS  
PERCENT OF TOTAL EXPENSES  
FISCAL YEAR 2015 – MEAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	15%	14%	14%
Women	12%	12%	12%
Administrative and Non-gender	1%	0%	0%
Total	27%	26%	27%
<b>Guarantees and Options</b>			
Men	1%	0%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
<b>Salaries and Benefits – University paid</b>			
Men	13%	13%	13%
Women	7%	7%	7%
Administrative and Non-gender	12%	12%	12%
Total	32%	31%	32%
<b>Salaries and Benefits – Third Party paid</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Severance Pay</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Team travel</b>			
Men	5%	4%	5%
Women	3%	3%	3%
Administrative and Non-gender	0%	0%	0%
Total	8%	8%	8%

	Public	Private	Total
<b>Recruiting</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
<b>Equipment/uniforms/supplies</b>			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%
Total	3%	3%	3%
<b>Fundraising</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	2%	2%
<b>Game Expenses</b>			
Men	2%	1%	2%
Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%
Total	3%	2%	3%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	1%	1%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%

TABLE 4.15 (CONTINUED)  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – FCS  
PERCENT OF TOTAL EXPENSES  
FISCAL YEAR 2015 – MEAN VALUES

	Public	Private	Total
<b>Sports Camps</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%
<b>Facilities Maintenance and Rental</b>			
Men	2%	1%	1%
Women	1%	0%	0%
Administrative and Non-gender	6%	5%	6%
Total	8%	7%	8%
<b>Indirect Institutional Support</b>			
Men	0%	2%	1%
Women	0%	1%	1%
Administrative and Non-gender	5%	8%	7%
Total	6%	11%	8%
<b>Other</b>			
Men	1%	2%	1%
Women	0%	1%	1%
Administrative and Non-gender	3%	3%	3%
Total	5%	5%	5%
<b>Total Operating Expenses</b>			
Men	42%	41%	42%
Women	26%	27%	26%
Administrative and Non-gender	32%	32%	32%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
There were 77 public and 47 private institutions reporting.

## Division I – FCS

TABLE 4.16  
TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	899,000	2,001,000
<b>11-20</b>	2,002,000	2,368,000
<b>21-30</b>	2,369,000	2,933,000
<b>31-40</b>	2,934,000	3,393,000
<b>41-50</b>	3,394,000	4,046,000
<b>51-60</b>	4,047,000	4,744,000
<b>61-70</b>	4,745,000	5,960,000
<b>71-80</b>	5,961,000	8,215,000
<b>81-90</b>	8,216,000	11,862,000
<b>91-100</b>	11,863,000	22,293,000

TABLE 4.19  
NONGENDER GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	0	506,000
<b>11-20</b>	507,000	979,000
<b>21-30</b>	980,000	1,188,000
<b>31-40</b>	1,189,000	1,430,000
<b>41-50</b>	1,431,000	1,634,000
<b>51-60</b>	1,635,000	1,973,000
<b>61-70</b>	1,974,000	2,558,000
<b>71-80</b>	2,559,000	3,395,000
<b>81-90</b>	3,396,000	5,032,000
<b>91-100</b>	5,033,000	13,721,000

TABLE 4.17  
MEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	114,000	872,000
<b>11-20</b>	873,000	1,137,000
<b>21-30</b>	1,138,000	1,463,000
<b>31-40</b>	1,464,000	1,651,000
<b>41-50</b>	1,652,000	1,895,000
<b>51-60</b>	1,896,000	2,135,000
<b>61-70</b>	2,136,000	2,818,000
<b>71-80</b>	2,819,000	3,593,000
<b>81-90</b>	3,594,000	4,972,000
<b>91-100</b>	4,973,000	13,462,000

TABLE 4.20  
FOOTBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	23,000	237,000
<b>11-20</b>	238,000	385,000
<b>21-30</b>	386,000	647,000
<b>31-40</b>	648,000	828,000
<b>41-50</b>	829,000	1,057,000
<b>51-60</b>	1,058,000	1,154,000
<b>61-70</b>	1,155,000	1,328,000
<b>71-80</b>	1,329,000	1,557,000
<b>81-90</b>	1,558,000	2,223,000
<b>91-100</b>	2,224,000	7,292,000

TABLE 4.18  
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	0	84,000
<b>11-20</b>	85,000	120,000
<b>21-30</b>	121,000	173,000
<b>31-40</b>	174,000	256,000
<b>41-50</b>	257,000	326,000
<b>51-60</b>	327,000	460,000
<b>61-70</b>	461,000	573,000
<b>71-80</b>	574,000	732,000
<b>81-90</b>	733,000	1,233,000
<b>91-100</b>	1,234,000	4,083,000

## Division I – FCS

TABLE 4.21  
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	10,000	304,000
<b>11-20</b>	305,000	356,000
<b>21-30</b>	357,000	402,000
<b>31-40</b>	403,000	453,000
<b>41-50</b>	454,000	508,000
<b>51-60</b>	509,000	586,000
<b>61-70</b>	587,000	655,000
<b>71-80</b>	656,000	767,000
<b>81-90</b>	768,000	1,280,000
<b>91-100</b>	1,281,000	11,564,000

TABLE 4.24  
MEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	2,192,000	5,029,000
<b>11-20</b>	5,030,000	5,310,000
<b>21-30</b>	5,311,000	5,922,000
<b>31-40</b>	5,923,000	6,572,000
<b>41-50</b>	6,573,000	7,211,000
<b>51-60</b>	7,212,000	8,140,000
<b>61-70</b>	8,141,000	8,856,000
<b>71-80</b>	8,857,000	10,286,000
<b>81-90</b>	10,287,000	12,572,000
<b>91-100</b>	12,573,000	20,965,000

TABLE 4.22  
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	9,000	33,000
<b>11-20</b>	34,000	42,000
<b>21-30</b>	43,000	66,000
<b>31-40</b>	67,000	80,000
<b>41-50</b>	81,000	109,000
<b>51-60</b>	110,000	133,000
<b>61-70</b>	134,000	160,000
<b>71-80</b>	161,000	200,000
<b>81-90</b>	201,000	305,000
<b>91-100</b>	306,000	517,000

TABLE 4.25  
WOMEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	1,043,000	2,492,000
<b>11-20</b>	2,493,000	3,338,000
<b>21-30</b>	3,339,000	3,667,000
<b>31-40</b>	3,668,000	4,076,000
<b>41-50</b>	4,077,000	4,527,000
<b>51-60</b>	4,528,000	5,142,000
<b>61-70</b>	5,143,000	5,867,000
<b>71-80</b>	5,868,000	6,911,000
<b>81-90</b>	6,912,000	7,820,000
<b>91-100</b>	7,821,000	11,339,000

TABLE 4.23  
TOTAL OPERATING EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	4,075,000	10,581,000
<b>11-20</b>	10,582,000	12,350,000
<b>21-30</b>	12,351,000	13,490,000
<b>31-40</b>	13,491,000	14,995,000
<b>41-50</b>	14,996,000	16,173,000
<b>51-60</b>	16,174,000	18,815,000
<b>61-70</b>	18,816,000	23,483,000
<b>71-80</b>	23,484,000	25,492,000
<b>81-90</b>	25,493,000	30,420,000
<b>91-100</b>	30,421,000	49,565,000

## Division I – FCS

TABLE 4.26  
NONGENDER EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	334,000	2,235,000
<b>11-20</b>	2,236,000	2,977,000
<b>21-30</b>	2,978,000	3,523,000
<b>31-40</b>	3,524,000	4,162,000
<b>41-50</b>	4,163,000	4,826,000
<b>51-60</b>	4,827,000	5,369,000
<b>61-70</b>	5,370,000	6,499,000
<b>71-80</b>	6,500,000	8,878,000
<b>81-90</b>	8,879,000	11,473,000
<b>91-100</b>	11,474,000	29,609,000

TABLE 4.28  
MEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	468,000	899,000
<b>11-20</b>	900,000	1,080,000
<b>21-30</b>	1,081,000	1,265,000
<b>31-40</b>	1,266,000	1,343,000
<b>41-50</b>	1,344,000	1,439,000
<b>51-60</b>	1,440,000	1,669,000
<b>61-70</b>	1,670,000	1,814,000
<b>71-80</b>	1,815,000	2,070,000
<b>81-90</b>	2,071,000	2,692,000
<b>91-100</b>	2,693,000	10,431,000

TABLE 4.27  
FOOTBALL EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	823,000	1,661,000
<b>11-20</b>	1,662,000	2,460,000
<b>21-30</b>	2,461,000	2,880,000
<b>31-40</b>	2,881,000	3,113,000
<b>41-50</b>	3,114,000	3,489,000
<b>51-60</b>	3,490,000	3,685,000
<b>61-70</b>	3,686,000	4,001,000
<b>71-80</b>	4,002,000	4,484,000
<b>81-90</b>	4,485,000	5,711,000
<b>91-100</b>	5,712,000	9,855,000

TABLE 4.29  
WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	324,000	744,000
<b>11-20</b>	745,000	863,000
<b>21-30</b>	864,000	951,000
<b>31-40</b>	952,000	1,029,000
<b>41-50</b>	1,030,000	1,143,000
<b>51-60</b>	1,144,000	1,226,000
<b>61-70</b>	1,227,000	1,363,000
<b>71-80</b>	1,364,000	1,524,000
<b>81-90</b>	1,525,000	1,763,000
<b>91-100</b>	1,764,000	2,958,000

## Division I – FCS

TABLE 4.30  
TOTAL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(35,837,000)	(21,560,000)
<b>11-20</b>	(21,559,000)	(18,585,000)
<b>21-30</b>	(18,584,000)	(15,926,000)
<b>31-40</b>	(15,925,000)	(13,704,000)
<b>41-50</b>	(13,703,000)	(12,021,000)
<b>51-60</b>	(12,020,000)	(10,612,000)
<b>61-70</b>	(10,611,000)	(9,739,000)
<b>71-80</b>	(9,738,000)	(8,285,000)
<b>81-90</b>	(8,284,000)	(7,394,000)
<b>91-100</b>	(7,393,000)	(2,333,000)

TABLE 4.32  
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(11,132,000)	(7,043,000)
<b>11-20</b>	(7,042,000)	(5,947,000)
<b>21-30</b>	(5,946,000)	(5,143,000)
<b>31-40</b>	(5,142,000)	(4,461,000)
<b>41-50</b>	(4,460,000)	(4,001,000)
<b>51-60</b>	(4,000,000)	(3,608,000)
<b>61-70</b>	(3,607,000)	(3,296,000)
<b>71-80</b>	(3,295,000)	(2,984,000)
<b>81-90</b>	(2,983,000)	(2,109,000)
<b>91-100</b>	(2,108,000)	(545,000)

TABLE 4.31  
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(16,240,000)	(8,685,000)
<b>11-20</b>	(8,684,000)	(7,392,000)
<b>21-30</b>	(7,391,000)	(6,547,000)
<b>31-40</b>	(6,546,000)	(5,482,000)
<b>41-50</b>	(5,481,000)	(4,870,000)
<b>51-60</b>	(4,869,000)	(4,544,000)
<b>61-70</b>	(4,543,000)	(4,039,000)
<b>71-80</b>	(4,038,000)	(3,364,000)
<b>81-90</b>	(3,363,000)	(2,386,000)
<b>91-100</b>	(2,385,000)	(718,000)

TABLE 4.33  
FOOTBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(8,574,000)	(4,291,000)
<b>11-20</b>	(4,290,000)	(3,470,000)
<b>21-30</b>	(3,469,000)	(2,787,000)
<b>31-40</b>	(2,786,000)	(2,560,000)
<b>41-50</b>	(2,559,000)	(2,439,000)
<b>51-60</b>	(2,438,000)	(2,103,000)
<b>61-70</b>	(2,102,000)	(1,737,000)
<b>71-80</b>	(1,736,000)	(1,165,000)
<b>81-90</b>	(1,164,000)	(920,000)
<b>91-100</b>	(919,000)	(426,000)

TABLE 4.34  
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(4,191,000)	(1,758,000)
<b>11-20</b>	(1,757,000)	(1,399,000)
<b>21-30</b>	(1,398,000)	(1,212,000)
<b>31-40</b>	(1,211,000)	(1,050,000)
<b>41-50</b>	(1,049,000)	(939,000)
<b>51-60</b>	(938,000)	(833,000)
<b>61-70</b>	(832,000)	(702,000)
<b>71-80</b>	(701,000)	(580,000)
<b>81-90</b>	(579,000)	(326,000)
<b>91-100</b>	(325,000)	(56,000)

TABLE 4.35  
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – FCS  
FISCAL YEAR 2015

<b>1-10</b>	(2,682,000)	(1,700,000)
<b>11-20</b>	(1,699,000)	(1,354,000)
<b>21-30</b>	(1,353,000)	(1,197,000)
<b>31-40</b>	(1,196,000)	(1,131,000)
<b>41-50</b>	(1,130,000)	(998,000)
<b>51-60</b>	(997,000)	(924,000)
<b>61-70</b>	(923,000)	(837,000)
<b>71-80</b>	(836,000)	(747,000)
<b>81-90</b>	(746,000)	(598,000)
<b>91-100</b>	(597,000)	(219,000)

# DIVISION I WITHOUT FOOTBALL

## Division I without Football

**TABLE 5.1**  
**SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

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.

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2015</b>								
Men's	952,000	17,814,000	4,549,000	24,299,000	5,126,000	20,239,000	(3,853,000)	(61,000)
Women's	286,000	1,376,000	3,590,000	14,702,000	4,870,000	14,658,000	(4,598,000)	(227,000)
Coed	1,422,000	10,448,000	6,053,000	30,169,000	4,595,000	19,373,000	(3,033,000)	810,000
Total	2,915,000	19,600,000	15,243,000	45,928,000	15,066,000	45,928,000	(11,764,000)	0
<b>2014</b>								
Men's	912,000	19,154,000	4,043,000	26,619,000	4,820,000	17,705,000	(3,580,000)	(125,000)
Women's	242,000	1,629,000	3,375,000	14,472,000	4,581,000	14,471,000	(4,275,000)	(198,000)
Coed	1,280,000	8,813,000	5,801,000	29,683,000	4,302,000	18,268,000	(2,876,000)	699,000
Total	2,667,000	22,303,000	14,413,000	44,549,000	14,322,000	44,549,000	(11,245,000)	0
<b>2012</b>								
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
<b>2009</b>								
Men's	692,000	12,320,000	3,386,000	15,777,000	3,698,000	13,190,000	(2,835,000)	(6,000)
Women's	204,000	788,000	2,792,000	10,862,000	3,536,000	10,948,000	(3,324,000)	(68,000)
Coed	908,000	10,820,000	4,370,000	16,885,000	3,321,000	12,848,000	(2,339,000)	280,000
Total	2,099,000	16,809,000	10,382,000	30,102,000	10,502,000	30,102,000	(8,340,000)	0
<b>2004</b>								
Men's	463,000	6,134,000	2,273,000	7,237,000	2,584,000	6,973,000	(1,885,000)	(112,000)
Women's	101,000	1,314,000	1,866,000	5,504,000	2,506,000	7,334,000	(2,277,000)	(220,000)
Coed	548,000	13,806,000	2,872,000	17,728,000	1,854,000	9,852,000	(1,178,000)	542,000
Total	1,469,000	15,413,000	7,281,000	21,237,000	7,147,000	21,237,000	(5,266,000)	0

**TABLE 5.2**  
**SUMMARY DATA RESTATED IN 2004 DOLLARS**  
**DIVISION I WITHOUT FOOTBALL**  
**MEDIAN VALUES**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues	Total Revenues	Total Expenses
<b>2015 (1.352)</b>			
Men's	704,000	3,365,000	3,791,000
Women's	212,000	2,655,000	3,602,000
Coed	1,052,000	4,477,000	3,399,000
Total	2,156,000	11,275,000	11,144,000
<b>2014 (1.324)</b>			
Men's	689,000	3,053,000	3,640,000
Women's	182,000	2,549,000	3,460,000
Coed	967,000	4,381,000	3,250,000
Total	2,014,000	10,886,000	10,817,000
<b>2012 (1.265)</b>			
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
<b>2009 (1.205)</b>			
Men's	574,000	2,810,000	3,069,000
Women's	169,000	2,317,000	2,934,000
Coed	753,000	3,627,000	2,756,000
Total	1,742,000	8,616,000	8,715,000
<b>2004 (1.000)</b>			
Men's	463,000	2,273,000	2,584,000
Women's	101,000	1,866,000	2,506,000
Coed	548,000	2,872,000	1,854,000
Total	1,469,000	7,281,000	7,147,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3

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

## Division I without Football

**TABLE 5.3**  
**PERCENTAGE CHANGE FROM PRIOR YEAR**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEARS 2008, 2010, 2012, 2014 & 2015

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2015</b>										
	Men's	2.18%	2.25%	4.43%	10.22%	2.30%	12.52%	4.15%	2.20%	6.35%
	Women's	16.48%	1.98%	18.46%	4.16%	2.19%	6.35%	4.10%	2.21%	6.31%
	Coed	8.79%	2.28%	11.07%	2.19%	2.15%	4.34%	4.58%	2.22%	6.80%
	Total	7.05%	2.27%	9.32%	3.57%	2.18%	5.76%	3.02%	2.18%	5.20%
<b>2014</b>										
	Men's	12.32%	3.39%	15.71%	1.07%	3.08%	4.15%	3.47%	3.15%	6.61%
	Women's	-4.22%	3.18%	-1.04%	2.60%	3.13%	5.73%	3.69%	3.15%	6.84%
	Coed	9.77%	3.33%	13.10%	-0.74%	3.02%	2.28%	-0.54%	3.00%	2.46%
	Total	6.59%	3.24%	9.83%	6.54%	3.24%	9.78%	-0.88%	3.01%	2.13%
<b>2012</b>										
	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%
<b>2010</b>										
	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%
<b>2008</b>										
	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.

## Division I without Football

**TABLE 5.4**  
**TRENDS IN PROGRAM REVENUES AND EXPENSES**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
<b>2015</b>						
Men's Basketball	539,000	17,602,000	1,835,000	19,500,000	2,144,000	10,512,000
Women's Basketball	75,000	1,134,000	1,117,000	4,039,000	1,404,000	4,048,000
<b>2014</b>						
Men's Basketball	502,000	18,877,000	1,752,000	21,893,000	1,953,000	13,018,000
Women's Basketball	66,000	1,128,000	1,067,000	3,345,000	1,371,000	3,285,000
<b>2012</b>						
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
<b>2009</b>						
Men's Basketball	434,000	12,203,000	1,356,000	13,486,000	1,484,000	10,512,000
Women's Basketball	61,000	383,000	926,000	3,032,000	1,102,000	3,010,000
<b>2004</b>						
Men's Basketball	298,000	6,024,000	959,000	6,024,000	1,057,000	5,765,000
Women's Basketball	36,000	772,000	568,000	2,072,000	808,000	2,141,000

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

**TABLE 5.5**  
**NET GENERATED REVENUES BY GENDER**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Men's Program	2	2%	1,828,000	92	98%	(3,912,000)
Women's Program	0	0%	NA	94	100%	(4,598,000)
Total	0	0%	NA	94	100%	(11,764,000)
<b>2014</b>						
Men's Program	2	2%	2,812,000	93	98%	(3,677,000)
Women's Program	0	0%	NA	95	100%	(4,275,000)
Total	0	0%	NA	95	100%	(11,245,000)
<b>2012</b>						
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)
<b>2009</b>						
Men's Program	0	0%	0	97	100%	(2,839,000)
Women's Program	0	0%	NA	97	100%	(3,324,000)
Total	0	0%	0	97	100%	(8,340,000)
<b>2004</b>						
Men's Program	1	1%	934,000	93	99%	(1,894,000)
Women's Program	0	0%	NA	94	100%	(2,277,000)
Total	1	1%	3,218,000	93	99%	(5,367,000)

**TABLE 5.6**  
**NET GENERATED REVENUES BY PROGRAM**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEARS 2004, 2009, 2012, 2014 & 2015

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2015</b>						
Men's Basketball	6	6%	841,000	88	94%	(1,445,000)
Women's Basketball	0	0%	NA	94	100%	(1,308,000)
<b>2014</b>						
Men's Basketball	7	7%	885,000	88	93%	(1,358,000)
Women's Basketball	0	0%	NA	95	100%	(1,257,000)
<b>2012</b>						
Men's Basketball	6	6%	424,000	91	94%	(1,231,000)
Women's Basketball	0	0%	NA	97	100%	(1,131,000)
<b>2009</b>						
Men's Basketball	7	7%	952,000	90	93%	(996,000)
Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
<b>2004</b>						
Men's Basketball	8	8%	704,000	86	83%	(640,000)
Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 5.7  
SOURCES OF REVENUES  
DIVISION I WITHOUT FOOTBALL  
FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Total Ticket Sales</b>	201,000	280,000	259,000
<b>NCAA and conference distributions</b>	512,000	632,000	585,000
<b>Guarantees and options</b>	320,000	136,000	224,000
<b>Cash contributions from alumni and others</b>	653,000	911,000	736,000
<b>Third-Party Support</b>	-	-	-
<b>Other:</b>	-	-	-
Concessions/Programs/Novelties	11,000	19,000	17,000
Broadcast Rights	-	-	-
Royalties/Advertising/Sponsorship	295,000	286,000	286,000
Sports camps	32,000	8,000	12,000
Endowment/Investment Income	26,000	54,000	40,000
Miscellaneous	173,000	107,000	139,000
<b>Total Generated Revenues</b>	2,681,000	3,205,000	2,915,000
<b>Allocated Revenues:</b>			
Direct Institutional Support	3,224,000	12,076,000	8,469,000
Indirect Institutional Support	608,000	1,812,000	962,000
Student Fees	3,968,000	-	541,000
Direct government support	0	-	0
<b>Total Allocated Revenues</b>	10,274,000	14,013,000	11,764,000
<b>Total All Revenues</b>	13,523,000	17,471,000	15,243,000

Note: There were 44 public and 50 private institutions reporting.

## Division I without Football

**TABLE 5.8**  
**SOURCES OF REVENUES**  
**DIVISION I WITHOUT FOOTBALL**  
**BY EXPENSE QUARTILE**

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	998,000	286,000	148,000	89,000
<b>NCAA and conference distributions</b>	1,037,000	599,000	500,000	395,000
<b>Guarantees and options</b>	122,000	208,000	314,000	298,000
<b>Cash contributions from alumni and others</b>	1,431,000	854,000	596,000	355,000
<b>Third-Party Support</b>	-	-	-	-
<b>Other:</b>	-	-	-	-
Concessions/Programs/Novelties	24,000	30,000	6,000	5,000
Broadcast Rights	-	-	-	-
Royalties/Advertising/Sponsorship	482,000	352,000	274,000	172,000
Sports camps	12,000	94,000	8,000	-
Endowment/Investment Income	289,000	172,000	104,000	20,000
Miscellaneous	289,000	172,000	104,000	20,000
<b>Total Generated Revenues</b>	5,769,000	3,162,000	2,379,000	1,476,000
<b>Allocated Revenues:</b>	-	-	-	-
Direct Institutional Support	16,114,000	10,535,000	7,297,000	3,505,000
Indirect Institutional Support	2,424,000	1,836,000	529,000	305,000
Student Fees	-	274,000	3,307,000	1,588,000
Direct government support	-	-	-	-
<b>Total Allocated Revenues</b>	18,731,000	13,595,000	10,742,000	6,665,000
<b>Total All Revenues</b>	26,439,000	16,319,000	13,006,000	9,338,000

## Division I without Football

TABLE 5.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	1,178,000	2,376,000	1,866,000
Women	1,713,000	3,023,000	2,304,000
Administrative and Non-gender	22,000	39,000	36,000
Total	2,891,000	5,607,000	4,355,000
<b>Guarantees and Options</b>			
Men	18,000	44,000	20,000
Women	5,000	1,000	4,000
Administrative and Non-gender	-	-	-
Total	26,000	73,000	32,000
<b>Salaries and Benefits – University paid</b>			
Men	1,333,000	1,937,000	1,473,000
Women	1,162,000	1,395,000	1,264,000
Administrative and Non-gender	2,168,000	1,937,000	1,971,000
Total	4,652,000	4,976,000	4,865,000
<b>Salaries and Benefits – Third Party paid</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	-	-
<b>Severance Pay</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	-	-	-
<b>Team travel</b>			
Men	598,000	667,000	642,000
Women	520,000	583,000	536,000
Administrative and Non-gender	-	3,000	2,000
Total	1,131,000	1,327,000	1,221,000
<b>Recruiting</b>			
Men	105,000	145,000	128,000
Women	82,000	119,000	102,000
Administrative and Non-gender	-	-	-
Total	185,000	280,000	232,000

	Public	Private	Total
Men	178,000	237,000	200,000
Women	163,000	172,000	167,000
Administrative and Non-gender	32,000	72,000	43,000
Total	414,000	492,000	446,000
<b>Fundraising</b>			
Men	6,000	24,000	8,000
Women	3,000	4,000	4,000
Administrative and Non-gender	176,000	146,000	176,000
Total	222,000	214,000	220,000
<b>Game Expenses</b>			
Men	135,000	168,000	144,000
Women	96,000	100,000	100,000
Administrative and Non-gender	38,000	20,000	25,000
Total	288,000	320,000	309,000
<b>Medical</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	137,000	160,000	142,000
Total	149,000	172,000	155,000
<b>Membership Dues</b>			
Men	4,000	9,000	6,000
Women	4,000	7,000	5,000
Administrative and Non-gender	45,000	25,000	35,000
Total	55,000	50,000	50,000
<b>Sports Camps</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	-	-	-
Total	6,000	-	-
<b>Spirit Groups</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	31,000	15,000	22,000
Total	34,000	19,000	25,000

TABLE 5.9 (CONTINUED)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	44,000	48,000	46,000
Women	43,000	26,000	31,000
Administrative and Non-gender	632,000	118,000	257,000
Total	800,000	358,000	537,000
<b>Indirect Institutional Support</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	405,000	715,000	516,000
Total	430,000	1,227,000	699,000
<b>Other</b>			
Men	82,000	137,000	103,000
Women	56,000	86,000	66,000
Administrative and Non-gender	307,000	341,000	329,000
Total	490,000	572,000	533,000
<b>Total Operating Expenses</b>			
Men	4,027,000	6,267,000	5,126,000
Women	4,043,000	5,725,000	4,870,000
Administrative and Non-gender	4,663,000	4,550,000	4,595,000
Total	12,719,000	17,471,000	15,066,000

## Division I without Football

**TABLE 5.10**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I WITHOUT FOOTBALL**  
**BY EXPENSE QUARTILE**

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	2,880,000	2,095,000	1,573,000	1,087,000
Women	3,732,000	2,749,000	2,052,000	1,473,000
Administrative and Non-gender	123,000	45,000	26,000	-
Total	6,824,000	4,964,000	3,871,000	2,491,000
<b>Guarantees and Options</b>				
Men	139,000	43,000	10,000	5,000
Women	19,000	3,000	5,000	2,000
Administrative and Non-gender	-	-	-	-
Total	179,000	59,000	19,000	14,000
<b>Salaries and Benefits – University paid</b>				
Men	3,109,000	1,503,000	1,416,000	860,000
Women	1,955,000	1,294,000	1,166,000	810,000
Administrative and Non-gender	3,017,000	2,208,000	1,987,000	988,000
Total	7,983,000	5,063,000	4,559,000	2,791,000
<b>Salaries and Benefits – Third Party paid</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
<b>Severance Pay</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	-	-	-
<b>Team travel</b>				
Men	1,092,000	656,000	590,000	451,000
Women	855,000	550,000	477,000	411,000
Administrative and Non-gender	4,000	-	-	2,000
Total	2,148,000	1,258,000	1,138,000	928,000
<b>Recruiting</b>				
Men	213,000	139,000	117,000	75,000
Women	188,000	113,000	92,000	63,000
Administrative and Non-gender	-	-	-	-
Total	397,000	275,000	196,000	134,000

## Division I without Football

TABLE 5.10 (CONTINUED)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I WITHOUT FOOTBALL  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Equipment/uniforms/supplies</b>				
Men	297,000	243,000	195,000	124,000
Women	233,000	181,000	163,000	110,000
Administrative and Non-gender	123,000	36,000	50,000	11,000
Total	754,000	494,000	432,000	287,000
<b>Fundraising</b>				
Men	14,000	30,000	8,000	6,000
Women	11,000	2,000	3,000	5,000
Administrative and Non-gender	363,000	208,000	144,000	27,000
Total	549,000	239,000	156,000	86,000
<b>Game Expenses</b>				
Men	230,000	158,000	137,000	118,000
Women	151,000	91,000	88,000	86,000
Administrative and Non-gender	44,000	17,000	48,000	-
Total	475,000	301,000	297,000	233,000
<b>Medical</b>				
Men	-	1,000	-	1,000
Women	-	-	-	-
Administrative and Non-gender	152,000	156,000	171,000	92,000
Total	192,000	163,000	178,000	143,000
<b>Membership Dues</b>				
Men	13,000	7,000	4,000	2,000
Women	11,000	4,000	4,000	3,000
Administrative and Non-gender	34,000	36,000	43,000	34,000
Total	74,000	49,000	50,000	47,000
<b>Sports Camps</b>				
Men	-	2,000	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	-	24,000	1,000	-
<b>Spirit Groups</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	44,000	19,000	35,000	4,000
Total	47,000	22,000	37,000	4,000

## Division I without Football

TABLE 5.10 (CONTINUED)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I WITHOUT FOOTBALL  
BY EXPENSE QUARTILE

FISCAL YEAR 2015 – MEDIAN VALUES

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Facilities Maintenance and Rental</b>				
Men	103,000	45,000	25,000	27,000
Women	45,000	27,000	16,000	29,000
Administrative and Non-gender	711,000	203,000	356,000	71,000
Total	1,487,000	385,000	453,000	195,000
<b>Indirect Institutional Support</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	1,333,000	1,079,000	412,000	144,000
Total	1,527,000	1,724,000	435,000	167,000
<b>Other</b>				
Men	264,000	111,000	48,000	47,000
Women	214,000	86,000	33,000	34,000
Administrative and Non-gender	534,000	305,000	252,000	209,000
Total	995,000	550,000	393,000	334,000
<b>Total Operating Expenses</b>				
Men	9,296,000	5,756,000	4,162,000	2,987,000
Women	8,168,000	5,481,000	4,259,000	3,111,000
Administrative and Non-gender	7,394,000	5,386,000	4,295,000	2,218,000
Total	24,735,000	16,275,000	12,733,000	9,306,000

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.

## Division I without Football

**TABLE 5.11**  
**TOTAL GENERATED REVENUES AND EXPENSES BY SPORT**  
**DIVISION I WITHOUT FOOTBALL**

FISCAL YEAR 2015 – MEDIAN VALUES

Sport	— Men's Programs —			— Women's Programs —		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	88,000	897,000	(13,000)	0	0	0
Basketball	539,000	2,144,000	0	75,000	1,404,000	(43,000)
Bowling	0	0	0	0	183,000	(23,000)
Crew	0	0	0	37,000	434,000	(3,000)
Equestrian	0	0	0	2,000	217,000	(215,000)
Fencing	5,000	172,000	0	3,000	187,000	0
Field Hockey	0	0	0	21,000	635,000	(18,000)
Football	0	0	0	0	0	0
Golf	24,000	232,000	(6,000)	19,000	256,000	(27,000)
Gymnastics	58,000	113,000	19,000	73,000	1,093,000	0
Ice Hockey	1,048,000	2,468,000	0	33,000	1,782,000	(180,000)
Lacrosse	83,000	968,000	0	28,000	640,000	0
Rifle	0	0	0	0	0	0
Rugby	0	0	0	0	976,000	0
Sand Volleyball	0	0	0	3,000	100,000	(50,000)
Skiing	41,000	525,000	(26,000)	36,000	503,000	(29,000)
Soccer	39,000	698,000	0	23,000	684,000	(9,000)
Softball	0	0	0	29,000	594,000	(41,000)
Swimming	20,000	294,000	0	16,000	336,000	(1,000)
Tennis	7,000	246,000	0	5,000	291,000	(20,000)
Track & Field/ Cross Country	9,000	368,000	(26,000)	8,000	448,000	(22,000)
Volleyball	106,000	546,000	(139,000)	23,000	684,000	(50,000)
Water Polo	38,000	383,000	0	16,000	324,000	(10,000)
Wrestling	64,000	536,000	0	0	0	0
Other	57,000	211,000	0	8,000	371,000	(150,000)

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.

## Division I without Football

**TABLE 5.12 (A)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION I WITHOUT FOOTBALL**  
**FISCAL YEAR 2015 – MEDIAN VALUES**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	110,000	99,000	233,000	-
Basketball	379,000	332,000	727,000	43,000
Cross Country/ Track	41,000	28,000	73,000	-
Fencing	15,000	7,000	22,000	-
Football	.	.	.	.
Golf	51,000	-	55,000	-
Gymnastics	48,000	-	48,000	-
Ice Hockey	343,000	245,000	596,000	18,000
Lacrosse	131,000	111,000	250,000	-
Rifle	-	-	-	-
Skiing	49,000	46,000	136,000	-
Soccer	111,000	72,000	180,000	-
Swimming	33,000	28,000	62,000	-
Tennis	38,000	4,000	44,000	-
Volleyball	137,000	104,000	227,000	-
Water Polo	58,000	18,000	110,000	-
Wrestling	101,000	66,000	172,000	-
Other	50,000	29,000	69,000	-

**TABLE 5.12 (B)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION I WITHOUT FOOTBALL**  
**FISCAL YEAR 2015 – MEDIAN VALUES**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	186,000	235,000	433,000	30,000
Bowling	24,000	-	31,000	-
Crew	66,000	42,000	112,000	-
Cross Country/ Track	47,000	35,000	85,000	-
Equestrian	55,000	-	55,000	-
Fencing	14,000	6,000	21,000	-
Field Hockey	90,000	59,000	155,000	-
Golf	51,000	-	57,000	-
Gymnastics	82,000	36,000	117,000	-
Ice Hockey	198,000	159,000	357,000	17,000
Lacrosse	73,000	56,000	127,000	-
Rifle	-	-	-	-
Rugby	71,000	49,000	120,000	-
Sand Volleyball	28,000	9,000	38,000	-
Skiing	49,000	67,000	136,000	-
Soccer	91,000	66,000	154,000	-
Softball	81,000	59,000	142,000	-
Swimming	39,000	24,000	63,000	-
Tennis	38,000	3,000	46,000	-
Volleyball	96,000	63,000	155,000	-
Water Polo	58,000	16,000	92,000	-
Other	67,000	25,000	92,000	-

## Division I without Football

TABLE 5.13  
TOTAL SALARIES AND BENEFITS  
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2015 – MEDIAN VALUES

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender	Men's Program	Women's Program	Non- gender
<b>Head Coaches</b>									
Institution Paid	705,000	600,000	-	1,052,000	783,000	-	834,000	667,000	-
Total	705,000	600,000	-	1,052,000	799,000	-	843,000	667,000	-
<b>Assistant Coaches</b>									
Institution Paid	538,000	497,000	-	690,000	542,000	-	599,000	519,000	-
Total	538,000	497,000	-	690,000	542,000	-	599,000	524,000	-
<b>Administrative Salaries</b>									
Institution Paid	44,000	32,000	2,168,000	77,000	48,000	1,937,000	56,000	47,000	1,971,000
Total	44,000	32,000	2,175,000	77,000	48,000	1,948,000	56,000	47,000	1,971,000
<b>Total Program</b>									
Institution Paid	1,333,000	1,162,000	2,168,000	1,937,000	1,395,000	1,937,000	1,473,000	1,264,000	1,971,000
Total	1,333,000	1,162,000	2,175,000	1,937,000	1,395,000	1,948,000	1,474,000	1,266,000	1,971,000
<b>Severance Pay</b>	-	-	-	-	-	-	-	-	-

TABLE 5.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION I – WITHOUT FOOTBALL

FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public Schools Percent of Gen. Rev. Total Rev.		Private Schools Percent of Gen. Rev. Total Rev.		Total Subdivision Percent of Gen. Rev. Total Rev.	
<b>Total Ticket Sales</b>	14%	3%	20%	4%	17%	4%
<b>NCAA and conference distributions</b>	16%	4%	21%	5%	19%	4%
<b>Guarantees and options</b>	10%	2%	3%	1%	6%	1%
<b>Cash contributions from alumni and others</b>	33%	8%	29%	7%	30%	7%
<b>Third-Party Support</b>	1%	0%	0%	0%	0%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	0%	1%	0%	1%	0%
Broadcast Rights	1%	0%	4%	1%	3%	1%
Royalties/Advertising/Sponsorship	13%	3%	11%	3%	12%	3%
Sports camps	3%	1%	3%	1%	3%	1%
Endowment/Investment Income	8%	2%	5%	1%	6%	1%
Miscellaneous	8%	2%	5%	1%	6%	1%
<b>Total Generated Revenues</b>	100%	24%	100%	23%	100%	23%
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		28%		66%		51%
Indirect Institutional Support		8%		11%		10%
Student Fees		40%		1%		16%
Direct government support		0%		0%		0%
<b>Total Allocated Revenues</b>		76%		77%		77%
<b>Total All Revenues</b>		100%		100%		100%

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 44 public and 50 private institutions reporting.

## Division I without Football

TABLE 5.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2015 – MEAN VALUES

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	10%	13%	12%
Women	13%	18%	16%
Administrative and Non-gender	1%	1%	1%
Total	24%	32%	29%
<b>Guarantees and Options</b>			
Men	0%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
<b>Salaries and Benefits – University paid</b>			
Men	11%	11%	11%
Women	9%	8%	8%
Administrative and Non-gender	15%	10%	12%
Total	35%	30%	32%
<b>Salaries and Benefits – Third Party paid</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Severance Pay</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Team travel</b>			
Men	5%	4%	4%
Women	4%	3%	4%
Administrative and Non-gender	0%	0%	0%
Total	9%	8%	8%

	Public	Private	Total
<b>Recruiting</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
<b>Equipment/uniforms/supplies</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%
Total	3%	3%	3%
<b>Fundraising</b>			
Men	0%	1%	0%
Women	0%	0%	0%
Administrative and Non-gender	3%	1%	2%
Total	3%	2%	2%
<b>Game Expenses</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	1%	0%	0%
Total	3%	2%	2%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%

TABLE 5.15 (CONTINUED)  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION I – WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
FISCAL YEAR 2015 – MEAN VALUES

	Public	Private	Total
<b>Sports Camps</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Facilities Maintenance and Rental</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	7%	2%	4%
Total	9%	4%	6%
<b>Indirect Institutional Support</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	5%	8%	7%
Total	6%	10%	9%
<b>Other</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	3%	2%	3%
Total	4%	4%	4%
<b>Total Operating Expenses</b>			
Men	32%	38%	36%
Women	31%	34%	33%
Administrative and Non-gender	37%	28%	32%
Total	100%	100%	100%

Notes: These percentages are based on mean values, rather than medians. There were 44 public and 50 private institutions reporting.

## Division I without Football

TABLE 5.16  
TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	616,000	1,306,000
<b>11-20</b>	1,307,000	1,605,000
<b>21-30</b>	1,606,000	1,948,000
<b>31-40</b>	1,949,000	2,328,000
<b>41-50</b>	2,329,000	2,914,000
<b>51-60</b>	2,915,000	3,430,000
<b>61-70</b>	3,431,000	3,741,000
<b>71-80</b>	3,742,000	4,680,000
<b>81-90</b>	4,681,000	8,205,000
<b>91-100</b>	8,206,000	19,600,000

TABLE 5.19  
NONGENDER GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	0	511,000
<b>11-20</b>	512,000	737,000
<b>21-30</b>	738,000	962,000
<b>31-40</b>	963,000	1,172,000
<b>41-50</b>	1,173,000	1,421,000
<b>51-60</b>	1,422,000	1,666,000
<b>61-70</b>	1,667,000	1,921,000
<b>71-80</b>	1,922,000	2,528,000
<b>81-90</b>	2,529,000	3,280,000
<b>91-100</b>	3,281,000	10,448,000

TABLE 5.17  
MEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	124,000	427,000
<b>11-20</b>	428,000	545,000
<b>21-30</b>	546,000	625,000
<b>31-40</b>	626,000	780,000
<b>41-50</b>	781,000	951,000
<b>51-60</b>	952,000	1,087,000
<b>61-70</b>	1,088,000	1,436,000
<b>71-80</b>	1,437,000	1,849,000
<b>81-90</b>	1,850,000	4,639,000
<b>91-100</b>	4,640,000	17,814,000

TABLE 5.20  
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	69,000	280,000
<b>11-20</b>	281,000	343,000
<b>21-30</b>	344,000	420,000
<b>31-40</b>	421,000	475,000
<b>41-50</b>	476,000	538,000
<b>51-60</b>	539,000	661,000
<b>61-70</b>	662,000	761,000
<b>71-80</b>	762,000	977,000
<b>81-90</b>	978,000	4,233,000
<b>91-100</b>	4,234,000	17,602,000

TABLE 5.18  
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	3,000	77,000
<b>11-20</b>	78,000	113,000
<b>21-30</b>	114,000	156,000
<b>31-40</b>	157,000	202,000
<b>41-50</b>	203,000	285,000
<b>51-60</b>	286,000	368,000
<b>61-70</b>	369,000	422,000
<b>71-80</b>	423,000	500,000
<b>81-90</b>	501,000	645,000
<b>91-100</b>	646,000	1,376,000

TABLE 5.21  
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	2,000	20,000
<b>11-20</b>	21,000	36,000
<b>21-30</b>	37,000	47,000
<b>31-40</b>	48,000	63,000
<b>41-50</b>	64,000	74,000
<b>51-60</b>	75,000	86,000
<b>61-70</b>	87,000	111,000
<b>71-80</b>	112,000	173,000
<b>81-90</b>	174,000	240,000
<b>91-100</b>	241,000	1,134,000

## Division I without Football

TABLE 5.22  
TOTAL OPERATING EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	3,882,000	8,096,000
<b>11-20</b>	8,097,000	10,835,000
<b>21-30</b>	10,836,000	11,966,000
<b>31-40</b>	11,967,000	13,147,000
<b>41-50</b>	13,148,000	15,065,000
<b>51-60</b>	15,066,000	16,196,000
<b>61-70</b>	16,197,000	18,417,000
<b>71-80</b>	18,418,000	20,537,000
<b>81-90</b>	20,538,000	30,112,000
<b>91-100</b>	30,113,000	45,928,000

TABLE 5.25  
NONGENDER EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	0	1,835,000
<b>11-20</b>	1,836,000	2,542,000
<b>21-30</b>	2,543,000	3,402,000
<b>31-40</b>	3,403,000	3,998,000
<b>41-50</b>	3,999,000	4,594,000
<b>51-60</b>	4,595,000	5,169,000
<b>61-70</b>	5,170,000	5,767,000
<b>71-80</b>	5,768,000	6,918,000
<b>81-90</b>	6,919,000	10,127,000
<b>91-100</b>	10,128,000	19,373,000

TABLE 5.23  
MEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	1,424,000	2,894,000
<b>11-20</b>	2,895,000	3,538,000
<b>21-30</b>	3,539,000	4,048,000
<b>31-40</b>	4,049,000	4,630,000
<b>41-50</b>	4,631,000	5,125,000
<b>51-60</b>	5,126,000	5,738,000
<b>61-70</b>	5,739,000	6,471,000
<b>71-80</b>	6,472,000	7,947,000
<b>81-90</b>	7,948,000	10,342,000
<b>91-100</b>	10,343,000	20,239,000

TABLE 5.26  
MEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	840,000	1,171,000
<b>11-20</b>	1,172,000	1,402,000
<b>21-30</b>	1,403,000	1,632,000
<b>31-40</b>	1,633,000	1,822,000
<b>41-50</b>	1,823,000	2,143,000
<b>51-60</b>	2,144,000	2,438,000
<b>61-70</b>	2,439,000	2,652,000
<b>71-80</b>	2,653,000	2,998,000
<b>81-90</b>	2,999,000	5,611,000
<b>91-100</b>	5,612,000	10,512,000

TABLE 5.24  
WOMEN'S TOTAL EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	1,516,000	2,848,000
<b>11-20</b>	2,849,000	3,515,000
<b>21-30</b>	3,516,000	4,042,000
<b>31-40</b>	4,043,000	4,413,000
<b>41-50</b>	4,414,000	4,869,000
<b>51-60</b>	4,870,000	5,441,000
<b>61-70</b>	5,442,000	5,988,000
<b>71-80</b>	5,989,000	6,792,000
<b>81-90</b>	6,793,000	8,867,000
<b>91-100</b>	8,868,000	14,658,000

TABLE 5.27  
WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	641,000	936,000
<b>11-20</b>	937,000	1,118,000
<b>21-30</b>	1,119,000	1,240,000
<b>31-40</b>	1,241,000	1,340,000
<b>41-50</b>	1,341,000	1,403,000
<b>51-60</b>	1,404,000	1,502,000
<b>61-70</b>	1,503,000	1,653,000
<b>71-80</b>	1,654,000	1,758,000
<b>81-90</b>	1,759,000	2,251,000
<b>91-100</b>	2,252,000	4,048,000

## Division I without Football

**TABLE 5.28**  
TOTAL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	(39,187,000)	(21,424,000)
<b>11-20</b>	(21,423,000)	(16,021,000)
<b>21-30</b>	(16,020,000)	(14,076,000)
<b>31-40</b>	(14,075,000)	(12,626,000)
<b>41-50</b>	(12,625,000)	(11,765,000)
<b>51-60</b>	(11,764,000)	(10,239,000)
<b>61-70</b>	(10,238,000)	(9,245,000)
<b>71-80</b>	(9,244,000)	(8,332,000)
<b>81-90</b>	(8,331,000)	(5,757,000)
<b>91-100</b>	(5,756,000)	(1,651,000)

**TABLE 5.30**  
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	(13,902,000)	(8,207,000)
<b>11-20</b>	(8,206,000)	(6,448,000)
<b>21-30</b>	(6,447,000)	(5,717,000)
<b>31-40</b>	(5,716,000)	(4,934,000)
<b>41-50</b>	(4,933,000)	(4,599,000)
<b>51-60</b>	(4,598,000)	(4,140,000)
<b>61-70</b>	(4,139,000)	(3,708,000)
<b>71-80</b>	(3,707,000)	(3,231,000)
<b>81-90</b>	(3,230,000)	(2,636,000)
<b>91-100</b>	(2,635,000)	(1,430,000)

**TABLE 5.29**  
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	(12,093,000)	(7,412,000)
<b>11-20</b>	(7,411,000)	(5,380,000)
<b>21-30</b>	(5,379,000)	(4,793,000)
<b>31-40</b>	(4,792,000)	(4,454,000)
<b>41-50</b>	(4,453,000)	(3,913,000)
<b>51-60</b>	(3,912,000)	(3,510,000)
<b>61-70</b>	(3,509,000)	(2,990,000)
<b>71-80</b>	(2,989,000)	(2,638,000)
<b>81-90</b>	(2,637,000)	(2,100,000)
<b>91-100</b>	(2,099,000)	(734,000)

**TABLE 5.31**  
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	(5,458,000)	(2,389,000)
<b>11-20</b>	(2,388,000)	(2,129,000)
<b>21-30</b>	(2,128,000)	(1,836,000)
<b>31-40</b>	(1,835,000)	(1,618,000)
<b>41-50</b>	(1,617,000)	(1,446,000)
<b>51-60</b>	(1,445,000)	(1,243,000)
<b>61-70</b>	(1,242,000)	(1,105,000)
<b>71-80</b>	(1,104,000)	(962,000)
<b>81-90</b>	(961,000)	(695,000)
<b>91-100</b>	(694,000)	(174,000)

## Division I without Football

TABLE 5.32  
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(NEGATIVE NET REVENUE)  
DIVISION I – WITHOUT FOOTBALL  
FISCAL YEAR 2015

<b>1-10</b>	(3,013,000)	(2,205,000)
<b>11-20</b>	(2,204,000)	(1,732,000)
<b>21-30</b>	(1,731,000)	(1,554,000)
<b>31-40</b>	(1,553,000)	(1,418,000)
<b>41-50</b>	(1,417,000)	(1,309,000)
<b>51-60</b>	(1,308,000)	(1,239,000)
<b>61-70</b>	(1,238,000)	(1,156,000)
<b>71-80</b>	(1,155,000)	(1,032,000)
<b>81-90</b>	(1,031,000)	(835,000)
<b>91-100</b>	(834,000)	(561,000)

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# COMBINED DIVISION I BASKETBALL TABLES

(FISCAL YEAR 2015)

## Division I Basketball

TABLE 6.1  
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	10,000	313,000
<b>11-20</b>	314,000	400,000
<b>21-30</b>	401,000	461,000
<b>31-40</b>	462,000	542,000
<b>41-50</b>	543,000	691,000
<b>51-60</b>	692,000	913,000
<b>61-70</b>	914,000	1,785,000
<b>71-80</b>	1,786,000	6,110,000
<b>81-90</b>	6,111,000	10,157,000
<b>91-100</b>	10,158,000	45,836,000

TABLE 6.3  
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	2,000	33,000
<b>11-20</b>	34,000	51,000
<b>21-30</b>	52,000	69,000
<b>31-40</b>	70,000	88,000
<b>41-50</b>	89,000	121,000
<b>51-60</b>	122,000	168,000
<b>61-70</b>	169,000	243,000
<b>71-80</b>	244,000	387,000
<b>81-90</b>	388,000	858,000
<b>91-100</b>	859,000	5,065,000

TABLE 6.2  
MEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	468,000	1,085,000
<b>11-20</b>	1,086,000	1,343,000
<b>21-30</b>	1,344,000	1,594,000
<b>31-40</b>	1,595,000	1,843,000
<b>41-50</b>	1,844,000	2,179,000
<b>51-60</b>	2,180,000	2,603,000
<b>61-70</b>	2,604,000	3,509,000
<b>71-80</b>	3,510,000	6,180,000
<b>81-90</b>	6,181,000	8,120,000
<b>91-100</b>	8,121,000	19,861,000

TABLE 6.4  
WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	324,000	861,000
<b>11-20</b>	862,000	1,057,000
<b>21-30</b>	1,058,000	1,210,000
<b>31-40</b>	1,211,000	1,352,000
<b>41-50</b>	1,353,000	1,492,000
<b>51-60</b>	1,493,000	1,651,000
<b>61-70</b>	1,652,000	2,054,000
<b>71-80</b>	2,055,000	2,887,000
<b>81-90</b>	2,888,000	3,907,000
<b>91-100</b>	3,908,000	6,789,000

## Division I Basketball

**TABLE 6.5**  
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	10,000	240,000
<b>11-20</b>	241,000	320,000
<b>21-30</b>	321,000	412,000
<b>31-40</b>	413,000	507,000
<b>41-50</b>	508,000	608,000
<b>51-60</b>	609,000	752,000
<b>61-70</b>	753,000	1,277,000
<b>71-80</b>	1,278,000	4,442,000
<b>81-90</b>	4,443,000	7,266,000
<b>91-100</b>	7,267,000	30,939,000

**TABLE 6.7**  
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	2,000	22,000
<b>11-20</b>	23,000	39,000
<b>21-30</b>	40,000	52,000
<b>31-40</b>	53,000	71,000
<b>41-50</b>	72,000	87,000
<b>51-60</b>	88,000	143,000
<b>61-70</b>	144,000	182,000
<b>71-80</b>	183,000	286,000
<b>81-90</b>	287,000	499,000
<b>91-100</b>	500,000	2,298,000

**TABLE 6.6**  
MEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	893,000	1,275,000
<b>11-20</b>	1,276,000	1,493,000
<b>21-30</b>	1,494,000	1,825,000
<b>31-40</b>	1,826,000	2,049,000
<b>41-50</b>	2,050,000	2,524,000
<b>51-60</b>	2,525,000	2,747,000
<b>61-70</b>	2,748,000	3,398,000
<b>71-80</b>	3,399,000	6,344,000
<b>81-90</b>	6,345,000	7,997,000
<b>91-100</b>	7,998,000	19,861,000

**TABLE 6.8**  
WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	610,000	1,032,000
<b>11-20</b>	1,033,000	1,191,000
<b>21-30</b>	1,192,000	1,365,000
<b>31-40</b>	1,366,000	1,469,000
<b>41-50</b>	1,470,000	1,587,000
<b>51-60</b>	1,588,000	1,707,000
<b>61-70</b>	1,708,000	2,029,000
<b>71-80</b>	2,030,000	2,636,000
<b>81-90</b>	2,637,000	3,514,000
<b>91-100</b>	3,515,000	6,630,000

## Division I Basketball

TABLE 6.9

MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	69,000	350,000
<b>11-20</b>	351,000	421,000
<b>21-30</b>	422,000	477,000
<b>31-40</b>	478,000	567,000
<b>41-50</b>	568,000	741,000
<b>51-60</b>	742,000	1,006,000
<b>61-70</b>	1,007,000	2,250,000
<b>71-80</b>	2,251,000	7,564,000
<b>81-90</b>	7,565,000	11,693,000
<b>91-100</b>	11,694,000	45,836,000

TABLE 6.11

WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	2,000	39,000
<b>11-20</b>	40,000	60,000
<b>21-30</b>	61,000	79,000
<b>31-40</b>	80,000	104,000
<b>41-50</b>	105,000	134,000
<b>51-60</b>	135,000	193,000
<b>61-70</b>	194,000	285,000
<b>71-80</b>	286,000	457,000
<b>81-90</b>	458,000	1,011,000
<b>91-100</b>	1,012,000	5,065,000

TABLE 6.10

MEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	468,000	1,026,000
<b>11-20</b>	1,027,000	1,290,000
<b>21-30</b>	1,291,000	1,448,000
<b>31-40</b>	1,449,000	1,741,000
<b>41-50</b>	1,742,000	2,067,000
<b>51-60</b>	2,068,000	2,443,000
<b>61-70</b>	2,444,000	3,569,000
<b>71-80</b>	3,570,000	6,147,000
<b>81-90</b>	6,148,000	8,325,000
<b>91-100</b>	8,326,000	19,592,000

TABLE 6.12

WOMEN'S BASKETBALL EXPENSES – PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
FISCAL YEAR 2015

Percentile	More than	Less than
<b>1-10</b>	324,000	793,000
<b>11-20</b>	794,000	973,000
<b>21-30</b>	974,000	1,161,000
<b>31-40</b>	1,162,000	1,290,000
<b>41-50</b>	1,291,000	1,406,000
<b>51-60</b>	1,407,000	1,583,000
<b>61-70</b>	1,584,000	2,085,000
<b>71-80</b>	2,086,000	3,131,000
<b>81-90</b>	3,132,000	3,928,000
<b>91-100</b>	3,929,000	6,789,000

# GLOSSARY

## REVENUE ITEMS FROM AGREED-UPON PROCEDURES

**Broadcast Television, Radio and Internet Rights** Institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts

**Compensation and Benefits Provided by a Third Party** All amounts provided by a third party and contractually guaranteed by the institution but not included on the institution's W-2

**Contributions** Amounts received directly from individuals, corporations, associations, foundations, clubs or other organizations that are designated, restricted or unrestricted by the donor for the operation of the athletics program. Amounts paid in excess of a ticket's value are included. Contributions include cash, marketable securities and in-kind services or property. Gifts and merchandise from corporate sponsorship agreements are not included here.

**Direct Institutional Support** The value of institutional resources for the current operations of intercollegiate athletics, and all unrestricted funds allocated to the athletics department by the university. Federal Work Study support for student workers employed by athletics also is included.

**Direct State or Other Government Support** State, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This includes funding specifically earmarked to athletics by government agencies for which the institution has no discretion to reallocate.

**Endowment and Investment Income** Endowment spending policy distributions and other investment income in support of athletics. These categories include only restricted investment and endowment income for the operations of intercollegiate athletics.

**Guarantees** Revenue received from participation in away games.

**Indirect Facilities and Administrative Support** The value of facilities and services provided by the institution not charged to athletics. This may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation, and debt service. This is offset by an equal expense item.

**NCAA/Conference Distributions** Revenue received from participation in bowl games and tournaments and all NCAA distributions. Amounts received for direct participation or through a sharing arrangement with an athletics conference, including shares of conference television agreements, are included. These amounts are reported by sport, if known.

**Other** Limited to less than 5 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 that 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.

# Glossary

**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 other such 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.

**Guarantees** Amounts paid to visiting participating institutions.

**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.

**Medical Expenses and Medical Insurance** Medical expense and medical insurance premiums for student-athletes.

**Memberships and Dues** Includes memberships, and conference and association dues.

**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.

**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, and the in-kind value of loaned or contributed transportation.

# Glossary

<b>Severance Payments</b>	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
<b>Spirit Groups</b>	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
<b>Sports-Camp Expenses</b>	All expenses paid by athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party</b>	Includes all compensation paid to the support staff by a third party and guaranteed by the university but included in the W-2 or 1099 forms of the institution. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities</b>	Gross salaries, bonuses and benefits paid to administrative staff (e.g., football secretary and trainers) that would be reportable on university or related entities W-2 or 1099 forms. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
<b>Team Travel</b>	Air and ground travel, lodging, meals and incidentals for competition related to pre-season, regular season, and/or postseason. Any amounts incurred for food and lodging for housing a team before a home game also should 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.

## OTHER TERMINOLOGY

<b>Allocated Revenues</b>	Revenues allocated by the institution to the athletics program. These include direct institutional support, indirect institutional support (utilities, maintenance, insurance, etc.), student fees and direct governmental support.
<b>Athletics Aid Equivalencies</b>	Full-time grants-in-aid awarded regardless of them being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.
<b>Capital Expenditures</b>	Also called Balance Sheet Expenditures, these are the additional costs of physical plant assets that provide material benefits extending beyond the current period. Examples would be stadium or arena expansions or training room construction.
<b>Division I without Football</b>	This division formerly was known as Division I-AAA. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.
<b>Division II</b>	For Division II institutions, at least 50 percent of all football games must be played against FBS, FCS or Division II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling or financial-aid requirements.
<b>Division III</b>	For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance or scheduling requirements, and financial aid based on athletic ability is not permitted.

# Glossary

## Football Bowl Subdivision

This division formerly was 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 also are requirements for attendance, scheduling and financial aid.

## Football Championship Subdivision

This division formerly was 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 also should 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 that 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.



Supporting  
student-athlete  
success on the field,  
in the classroom  
and for life

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