



Revenues and Expenses

2004-2016





NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

P.O. Box 6222

Indianapolis, Indiana 46206-6222

317-917-6222

www.ncaa.org

September 2017

Report Prepared By: Daniel L. Fulks, Ph.D., CPA,
Professor Emeritus, University of Kentucky

NCAA is a trademark of the National Collegiate Athletic Association.

PREFACE AND ACKNOWLEDGMENTS

This report represents the 2017 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 2016.

Both the format and content of the study continue to evolve. The 2016 reporting consists of eight separate segments – one for each of the three Division I subdivisions and one for all Division I men’s and women’s basketball. Important additions with this edition are separate groupings for the Autonomy schools and the Non-Autonomy schools. 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 spring 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:

Daniel L. Fulks, Ph.D., CPA

Professor Emeritus, University of Kentucky

Adjunct Professor, Eastern Kentucky University

danfulks@aol.com

859-583-3037

Table of Contents

1. Introduction

BACKGROUND AND CHANGES	6
Revenue Definitions	6
Expense Definitions.....	6
Net Results	6
Reporting of Median Values	6
Historical Comparability.....	7
OBJECTIVES AND METHODS	7
ORGANIZATION OF THE REPORT	7
Section I – Introduction and Survey Methodology	7
Section II – Summary Information.....	7
Sections III – VII – Subdivision Information.....	7
Section VIII – Division I Combined Basketball	7
SUGGESTIONS FOR THE READER	8
SELECTED FINDINGS AND OBSERVATIONS	9
Football Bowl Subdivision	9
Football Championship Subdivision	9-10
Division I without Football.....	10

2. Summary Information

Table 2.1 Highlights.....	12
Table 2.2 Net Operating Results	13
Table 2.3 Dashboard Indicators	14-15

3. Division I Football Bowl Subdivision (FBS)

Table 3.1 Summary of Revenues, Expenses and Operating Results.....	17
Table 3.2 Summary Data Restated in 2004 Dollars.....	18
Table 3.3 Percentage Change from Prior Year.....	19

Table 3.4 Trends in Program Revenues and Expenses	20
Table 3.5 Net Generated Revenues by Gender	21
Table 3.6 Net Generated Revenues by Program.....	22
Table 3.7 Sources of Revenue.....	23
Table 3.8 Operating Expenses by Objects of Expenditure	24-25
Table 3.9 Total Generated Revenues and Expenses by Sport	26
Table 3.10 Salaries and Benefits by Sport (Men's Programs).....	27-28
Table 3.11 Salaries and Benefits by Sport (Women's Programs)	29-30
Table 3.12 Revenue Distribution Percentages	31
Table 3.13 Operating Expense Distribution Percentages	32-33

4. Division I Football Bowl Subdivision – Autonomy Schools

Table 4.1 Summary of Revenues, Expenses and Operating Results	35
Table 4.2 Summary Data Restated in 2004 Dollars.....	36
Table 4.3 Percentage Change from Prior Year.....	37
Table 4.4 Trends in Program Revenues and Expenses	38
Table 4.5 Net Generated Revenues by Gender	39
Table 4.6 Net Generated Revenues by Program.....	40
Table 4.7 Sources of Revenue.....	41
Table 4.8 Operating Expenses by Objects of Expenditure	42-43
Table 4.9 Total Generated Revenues and Expenses by Sport	44
Table 4.10 Salaries and Benefits by Sport (Men's Programs).....	45-46
Table 4.11 Salaries and Benefits by Sport (Women's Programs)	47-48

Table of Contents

Table 4.12	Revenue Distribution Percentages.....	49
Table 4.13	Operating Expense Distribution Percentages	50-51

5. Division I Football Bowl Subdivision – Non-Autonomy Schools

Table 5.1	Summary of Revenues, Expenses and Operating Results.....	53
Table 5.2	Summary Data Restated in 2004 Dollars.....	54
Table 5.3	Percentage Change from Prior Year.....	55
Table 5.4	Trends in Program Revenues and Expenses	56
Table 5.5	Net Generated Revenues by Gender.....	57
Table 5.6	Net Generated Revenues by Program.....	58
Table 5.7	Sources of Revenue.....	59
Table 5.8	Operating Expenses by Objects of Expenditure	60-61
Table 5.9	Total Generated Revenues and Expenses by Sport.....	62
Table 5.10	Salaries and Benefits by Sport (Men's Programs).....	63-64
Table 5.11	Salaries and Benefits by Sport (Women's Programs)	65-66
Table 5.12	Revenue Distribution Percentages.....	67
Table 5.13	Operating Expense Distribution Percentages	68-69

6. Division I Football Championship Subdivision (FCS)

Table 6.1	Summary of Revenues, Expenses and Operating Results.....	71
Table 6.2	Summary Data Restated in 2004 Dollars.....	72
Table 6.3	Percentage Change from Prior Year.....	73
Table 6.4	Trends in Program Revenues and Expenses	74
Table 6.5	Net Generated Revenues by Gender.....	75
Table 6.6	Net Generated Revenues by Program.....	76

Table 6.7	Sources of Revenue.....	77
Table 6.8	Operating Expenses by Objects of Expenditure	78-79
Table 6.9	Total Generated Revenues and Expenses by Sport	80
Table 6.10	Salaries and Benefits by Sport (Men's Programs).....	81-82
Table 6.11	Salaries and Benefits by Sport (Women's Programs)	83-84
Table 6.12	Revenue Distribution Percentages	85
Table 6.13	Operating Expense Distribution Percentages	86-87

7. Division I Without Football

Table 7.1	Summary of Revenues, Expenses and Operating Results	89
Table 7.2	Summary Data Restated in 2004 Dollars.....	90
Table 7.3	Percentage Change from Prior Year.....	91
Table 7.4	Trends in Program Revenues and Expenses	92
Table 7.5	Net Generated Revenues by Gender	93
Table 7.6	Net Generated Revenues by Program.....	94
Table 7.7	Sources of Revenue.....	95
Table 7.8	Operating Expenses by Objects of Expenditure	96-97
Table 7.9	Total Generated Revenues and Expenses by Sport	98
Table 7.10	Salaries and Benefits by Sport (Men's Programs).....	99-100
Table 7.11	Salaries and Benefits by Sport (Women's Programs)	101-102
Table 7.12	Revenue Distribution Percentages	103
Table 7.13	Operating Expense Distribution Percentages	104-105

8. Appendix

Objectives and Methods	106
Glossary.....	107-111

REVENUES AND EXPENSES OF NCAA DIVISION I INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT

Fiscal Years 2004 through 2016

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. The 2017 edition continues that effort.

The current edition has been shortened from prior editions with many tables no longer presented. Readers from NCAA member institutions are encouraged to access the Institutional Performance Program (IPP) in order to see more detailed financial information.

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 or below 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 2017 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2016 fiscal year (i.e., institutions' fiscal years that ended within those respective calendar years). In addition, since this edition is the first to report data for the two FBS segments, comparisons are not possible for prior years for those groupings. 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 AND METHODS

Please see Appendix A for Objectives and Methods of the report.

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 eight 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 VII – 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 VIII – Division I Combined Basketball. This section presents a summary of basketball operations for all Division I institutions.

Appendix A - Objectives and Methods.

Appendix B - 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. In 2016, the NCAA made the Institutional Performance Program (IPP) available to the membership in all three divisions. This powerful tool allows users access to a great array of financial data and also allows direct comparisons to groups of peer institutions. Because this is now available, this report focuses on higher-level analyses and overall financial trends. All member institutions are encouraged to use this report along with the IPP to best understand their own athletics financial situation.
2. 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.
3. 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.
4. Revenues and expenses that are not specifically related to men's or women's programs have been classified as nongender 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.

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 Appendix for definitions of terms as they are used in this report. The report is available online (www.NCAA.org). Additionally, a brief video presentation regarding finances of intercollegiate athletics is available at the NCAA website.)

SELECTED FINDINGS AND OBSERVATIONS

Following are selected findings and observations, presented by the total division, as well as sub-divisional groupings, with comparisons to the 2004 through 2015 fiscal years. Because of the significant changes in data collection and reporting, trends included in reports prior to 2004 are not included. Related table numbers are indicated in parenthesis.

FOOTBALL BOWL SUBDIVISION

Generated Revenues. Median generated revenues for the Autonomy Group (AG) is \$94,900,000, an increase of 11 percent over 2015; for the Non-Autonomy Group (NA) the median is \$13,200,000, an increase of five percent over 2015; for the total subdivision (FBS) the median is \$52,800,000, an increase of 10 percent. (2.1)

Total Operating Expenses. Median total expenses for the AG is \$99,000,000, an increase of seven percent over 2015; for NA is \$33,000,000, an increase of four percent; All FBS is \$72,000,000, an increase of eight percent. (2.1)

Number of Student-Athletes. No significant change in the number of student-athletes in either reporting group. (2.1)

Net Generated Revenues. The median negative net generated revenue for the AG is \$3,600,000 (i.e., the median loss for a program in the AG), which must be supplemented by the institution; for the NA is \$19,900,000; and for all FBS is \$14,400,000. (2.2)

Percent of Institutional Spending. In terms of the total institutional budget, athletics expenditures represent approximately six percent of the total budget at the median. It should be noted that this percentage does not take into account the revenues generated by athletics. (2.3)

Expense per Student-Athlete. The median expense per student-athlete in the AG is \$79,000 per female and \$181,000 per male; \$44,000 per female and \$77,000 per male in the NA; \$63,000 and \$132,000 in the FBS total. (2.3)

Financial Haves and Have-nots. A total of 24 programs in the AG showed positive net generated revenues (profits), with a median of \$10,000,000, while the remaining 41 of the AG lost a median of \$10,000,000; the 64 NA programs lost a median of \$20,000,000; the total FBS loss is a median of \$18,000,000. Net losses for women's programs were \$14,000,000 for AG, \$6,500,000 for NA, and \$9,000,000 for FBS. (3.5, 4.5, 5.5)

Generated Revenue Sources. When looking at sources of revenue, the following patterns emerged in terms of the percentage of generated revenues from various sources:

AG: Ticket sales = 23%; Donor contributions = 23%; Broadcast rights = 21%; Conference/NCAA distributions = 12%. (4.7)

NA: Donor contributions = 24%; Ticket sales = 19%; Conference/NCAA = 18%; Royalties/sponsorships = 12%. (5.7)

All FBS: Donor contributions = 23%; Ticket sales = 22%; Broadcast rights = 19%; Conference/NCAA = 13%. (3.7)

Expense Distributions. When looking at expense items, the following patterns emerged in terms of the percentage of total expense to various categories:

AG: Compensation = 35%; Facility maintenance/rental = 18%; Grants-in-aid = 13%. (4.8)

NA: Compensation = 33%; Grants-in-aid = 20%; Facility maintenance/rental = 11%. (5.8)

All FBS: Compensation = 4%; Facility maintenance/rental = 16%; Grants-in-aid = 15%. (3.8)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Number of Student-Athletes. There was no significant change (.5%) in the number of student-athletes. (2.1)

Expense per Student-Athlete. Expense per student-athlete increased from \$40,000 to \$43,000. (2.3)

Generated Revenue. The median generated revenues increased by nine percent (after adjusting for inflation) from \$4,047,000 to \$4,492,000. (6.1)

Total Operating Expenses. Total operating expenses grew by five percent (after inflation) from \$16,174,000 to \$17,290,000. (6.1)

Net Generated Revenues. The result is a median net loss for the subdivision of \$12,550,000; men's programs = \$5,022,000 and women's programs = \$4,089,000. These medians are up only slightly from 2015. (6.1)

Percent of Institutional Spending. In terms of the total institutional budget, athletics expenditures represent approximately eight percent of the total budget, up from 7.4 percent in 2015. It should be noted that this percentage does not take into account the revenues generated by athletics. (6.3)

Revenue Sources. When looking at sources of revenue, the following patterns emerged in terms of the percentage of generated revenues from various sources:

Contributions from alumni and others = 30%; NCAA and conference distributions = 16%; Ticket sales = 14%. (6.7)

Expense Distribution. When looking at expense items, the following patterns emerged in terms of the percentage of total expenses to various categories:

Salaries and benefits = 31%; Grants-in-aid = 26%. These two expense items account for 57 percent of total expenses. (6.8)

Coaches' Salaries: Highest coaches' salaries for men's programs were football and basketball; and women's programs were basketball and ice hockey. (6.10 and 6.11)

Losses per Sport: Highest losses incurred were in gymnastics and basketball for women's programs and football and basketball for the men. (6.9)

DIVISION I WITHOUT FOOTBALL

Median Losses. The median net loss for the 95 schools in this subdivision was \$12,595,000 for the 2016 reporting year, compared with \$11,764,000 in 2015, and \$5,367,000 in the 2004 base year. (7.1)

Change from 2015. After removing the effect of inflation, generated revenues decreased by 4.27 percent and total expenses increased by 3.98 percent. (7.3)

Programmatic Results. Five men's basketball programs reported positive net generated revenues, with a median of \$1,742,000, while the remaining 90 schools reported a median negative net generated revenue of \$1,573,000. The median loss for women's basketball was \$1,415,000. These losses are up slightly from 2015 and more than double from 2004. (7.6)

Most Expensive Sports. For the women's programs, ice hockey followed by equestrian were the most expensive sports. For the men, volleyball followed by baseball. (7.9)

Compensation. Highest compensation, for both head coaches and total coaches, were found in men's basketball and ice hockey, with the same on the women's side. (7.10)

Revenue Sources. When looking at sources of revenue, the following patterns emerged in terms of the percentage of generated revenues from various sources:

Alumni and donor contributions = 29%; Ticket sales = 18%; NCAA and conference distributions = 18%. (7.12)

Expense Distribution. When looking at expense items, the following patterns emerged in terms of the percentage of total expenses to various categories:

Salaries and benefits = 32%; and Grants-in-aid = 29%. (7.13)

SUMMARY INFORMATION

**TABLE 2.1
HIGHLIGHTS
DIVISION I**

FISCAL YEARS 2004, 2014-2016

	FBS	Autonomy	Non-Autonomy	FCS	Div. I w/o Football
Median Total Revenue					
2016	68,614,000	97,276,000	33,470,000	17,409,000	16,018,000
Percent change from 2015	7.8%	6.1%	5.3%	6.7%	5.1%
2015	63,659,000	91,688,000	31,771,000	16,314,000	15,243,000
Percent change from 2014	2.2%	4.6%	6.6%	6.5%	5.8%
2014	62,275,000	87,637,000	29,797,000	15,315,000	14,413,000
2004	28,214,000	44,724,000	18,175,000	7,770,000	7,281,000
Median Total Generated Revenue					
2016	52,845,000	94,903,000	13,195,000	4,492,000	2,842,000
Percent change from 2015	10.2%	10.8%	5.3%	11.0%	-2.5%
2015	47,962,000	85,655,000	12,526,000	4,047,000	2,915,000
Percent change from 2014	7.9%	4.9%	5.3%	-2.2%	9.3%
2014	44,455,000	81,660,000	11,895,000	4,137,000	2,667,000
2004	22,864,000	40,819,000	8,557,000	2,047,000	1,469,000
Median Total Expense					
2016	71,689,000	98,913,000	33,113,000	17,290,000	15,956,000
Percent change from 2015	8.1%	7.3%	3.8%	6.9%	5.9%
2015	66,295,000	92,208,000	31,910,000	16,174,000	15,066,000
Percent change from 2014	3.7%	5.6%	7.1%	6.7%	5.2%
2014	63,959,000	87,292,000	29,797,000	15,154,000	14,322,000
2004	28,991,000	43,323,000	18,622,000	7,810,000	7,147,000
Average Number of Athletes					
2015	607	681	532	529	380
Percent change from 2014	-0.5%	-0.7%	0.2%	0.9%	0.7%
2015	610	686	531	524	377
Percent change from 2014	-0.8%	-0.5%	-0.8%	0.8%	0.8%
2014	615	689	535	520	374
2004	577	638	513	492	311

Note: Participating Athletes totals represent non-duplicated count.

Summary Information

TABLE 2.2

NET OPERATING RESULTS DIVISION I MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

Football Bowl Subdivision	2004	2014	2015	2016
Total Generated Revenues	22,864,000	44,455,000	47,962,000	52,845,000
Total Expenses	28,991,000	63,959,000	66,295,000	71,689,000
Median Net Generated Revenue	(5,902,000)	(14,734,000)	(12,868,000)	(14,407,000)
Football Bowl Subdivision - Autonomy				
Total Generated Revenues	40,819,000	81,660,000	85,655,000	94,903,000
Total Expenses	43,323,000	87,292,000	92,208,000	98,913,000
Median Net Generated Revenue	(1,549,000)	(3,433,000)	(2,676,000)	(3,570,000)
Football Bowl Subdivision - Non-Autonomy				
Total Generated Revenues	8,557,000	11,895,000	12,526,000	13,195,000
Total Expenses	18,622,000	29,797,000	31,910,000	33,113,000
Median Net Generated Revenue	(8,444,000)	(18,267,000)	(19,173,000)	(19,893,000)
Football Championship Subdivision				
Total Generated Revenues	2,047,000	4,137,000	4,047,000	4,492,000
Total Expenses	7,810,000	15,154,000	16,174,000	17,290,000
Median Net Generated Revenue	(5,907,000)	(11,041,000)	(12,020,000)	(12,550,000)
Division I without Football				
Total Generated Revenues	1,469,000	2,667,000	2,915,000	2,842,000
Total Expenses	7,147,000	14,322,000	15,066,000	15,956,000
Median Net Generated Revenue	(5,266,000)	(11,245,000)	(11,764,000)	(12,595,000)

Summary Information

TABLE 2.3
DASHBOARD INDICATORS
DIVISION I - MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	— FBS —				— Autonomy—				— Non-Autonomy —			
	2004	2014	2015	2016	2004	2014	2015	2016	2004	2014	2015	2016
Sponsored sport count	19	19	19	19	20	21	21	21	18	17	17	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.6%	6.1%	6.0%	5.0%	6.0%	6.0%	6.0%	5.0%	6.0%	6.0%	6.0%
Generated Revenues as percentage of Total Revenues	79.0%	73.5%	74.6%	73.0%	94.0%	94.0%	95.0%	96.0%	51.0%	43.0%	41.0%	44.0%
Allocated Revenues as percentage of Total Revenues	21.3%	26.5%	25.4%	27.0%	6.0%	6.0%	5.0%	6.0%	49.0%	57.0%	59.0%	59.0%
Generated Revenues as percentage of total athletic expenditures (self-sufficiency)	76.9%	71.3%	75.6%	73.0%	96.0%	96.0%	97.0%	97.0%	50.0%	42.0%	40.0%	41.0%
Reliance on football-generated revenues	43.0%	45.0%	45.0%	45.0%	48.0%	53.0%	52.0%	53.0%	41.0%	38.0%	34.0%	35.0%
Reliance on women's and men's basketball revenues	15.4%	11.8%	10.9%	11.0%	17.0%	13.0%	13.0%	12.0%	14.0%	10.0%	10.0%	10.0%
Increase Gap: Athlete vs. Organization Expense	.	2.3%	2.5%	3.0%	.	3.0%	1.0%	3.0%	.	2.0%	3.0%	4.0%
Athletic aid as percentage of total operating expenses	16.1%	16.0%	15.6%	16.0%	14.0%	13.0%	13.0%	13.0%	20.0%	22.0%	21.0%	21.0%
Total compensation as percentage of total operating expenses	33.8%	35.0%	34.8%	35.0%	34.0%	36.0%	36.0%	36.0%	33.0%	33.0%	33.0%	33.0%
Coaches' compensation as a percentage of total operating expenses	17.2%	18.9%	18.6%	18.0%	16.0%	19.0%	19.0%	18.0%	18.0%	19.0%	19.0%	18.0%
Administrative compensation as a percentage of total operating expenses	15.5%	15.6%	15.7%	15.0%	17.0%	16.0%	17.0%	16.0%	14.0%	13.0%	14.0%	14.0%
Severance pay as a percentage of total operating expenses	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	19.9%	19.7%	19.0%	20.0%	19.0%	19.0%	18.0%	21.0%	21.0%	21.0%	20.0%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	14.5%	16.7%	17.0%	15.0%	17.0%	19.0%	19.0%	6.0%	12.0%	12.0%	13.0%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	12.3%	11.0%	10.0%	15.0%	13.0%	12.0%	10.0%	14.0%	12.0%	10.0%	9.0%
Athletic expense per student-athlete	63,000	116,000	123,000	132,000	79,000	152,000	169,000	181,000	44,000	71,000	73,000	77,000

Summary Information

TABLE 2.3 - CONTINUED
DASHBOARD INDICATORS
DIVISION I - MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	— FCS —				— Div. I w/o Football —			
	2004	2014	2015	2016	2004	2014	2015	2016
Sponsored sport count	18	17	17	18	16	18	18	18
Athletics expenditures as percentage of total institutional budget	5.2%	7.0%	7.4%	8.0%	4.5%	6.0%	6.3%	6.0%
Generated Revenues as percentage of Total Revenues	26.9%	27.4%	26.4%	27.0%	20.5%	18.4%	19.2%	18.0%
Allocated Revenues as percentage of Total Revenues	73.8%	72.6%	73.7%	74.0%	79.5%	81.6%	81.2%	82.0%
Generated Revenues as percentage of total athletic expenditures (self-sufficiency)	24.9%	27.3%	26.4%	27.0%	20.3%	18.6%	18.8%	18.0%
Reliance on football-generated revenues	21.4%	24.2%	21.4%	21.0%	9.7%	9.8%	.	.
Reliance on women's and men's basketball revenues	18.8%	15.9%	16.6%	16.0%	29.6%	25.9%	25.7%	27.0%
Increase Gap: Athlete vs. Organization Expense	.	2.0%	2.0%	1.0%	.	1.4%	1.6%	1.0%
Athletic aid as percentage of total operating expenses	28.6%	29.8%	30.1%	30.0%	30.2%	28.4%	29.3%	29.0%
Total compensation as percentage of total operating expenses	34.6%	31.9%	31.7%	31.0%	34.0%	33.0%	32.9%	33.0%
Coaches' compensation as a percentage of total operating expenses	19.8%	18.7%	18.4%	19.0%	19.0%	18.2%	18.2%	18.0%
Administrative compensation as a percentage of total operating expenses	13.5%	12.7%	12.6%	12.0%	15.0%	13.6%	13.8%	14.0%
Severance pay as a percentage of total operating expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Participation and game expenses as a percentage of total operating expenses	17.2%	18.3%	18.6%	17.0%	16.6%	17.5%	17.5%	17.0%
Facilities maintenance and administrative support as a percentage of total operating expenses	6.4%	11.1%	11.0%	11.0%	5.4%	11.0%	11.6%	12.0%
Miscellaneous expenses as a percentage of total operating expenses	9.4%	8.2%	7.3%	7.0%	10.1%	7.8%	6.4%	6.0%
Athletic expense per student-athlete	20,000	39,000	40,000	43,000	26,000	45,000	47,000	51,000

DIVISION I FOOTBALL BOWL SUBDIVISION (FBS)

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

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses	Median Net Revenue
2016				
Men's	27,942,000	30,860,000	30,187,000	(1,792,000)
Women's	1,302,000	3,600,000	12,157,000	(8,969,000)
Coed	12,832,000	23,982,000	21,178,000	(5,976,000)
Total	52,845,000	68,614,000	71,689,000	(14,407,000)
2015				
Men's	28,387,000	28,491,000	27,368,000	(298,000)
Women's	1,178,000	3,079,000	10,454,000	(8,477,000)
Coed	12,494,000	23,125,000	19,398,000	(5,871,000)
Total	47,962,000	63,659,000	66,295,000	(12,868,000)
2014				
Men's	30,573,000	30,869,000	26,087,000	(539,000)
Women's	986,000	3,539,000	10,612,000	(8,449,000)
Coed	11,453,000	20,287,000	18,648,000	(6,170,000)
Total	44,455,000	62,275,000	63,959,000	(14,734,000)
2004				
Men's	13,974,000	14,929,000	13,153,000	(42,000)
Women's	516,000	1,591,000	5,299,000	(4,323,000)
Coed	4,145,000	9,239,000	8,941,000	(3,251,000)
Total	22,864,000	28,214,000	28,991,000	(5,902,000)

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

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS
MEDIAN VALUES
FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016 (1.377)			
Men's	20,292,000	22,411,000	21,922,000
Women's	945,000	2,614,000	8,829,000
Coed	9,318,000	17,416,000	15,380,000
Total	38,377,000	49,829,000	52,061,000
2015 (1.352)			
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
2014 (1.324)			
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
2004 (1.000)			
Men's	13,974,000	14,929,000	13,153,000
Women's	516,000	1,591,000	5,299,000
Coed	4,145,000	9,239,000	8,941,000
Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3, 2016 = 319.0

Higher Education Price Index is an inflation index specifically to track the main cost drivers in higher education.

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 2014-2016

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2016									
Men's	-3.36%	1.79%	-1.57%	6.34%	1.97%	8.31%	8.29%	2.01%	10.30%
Women's	8.37%	2.10%	10.47%	14.75%	2.15%	16.90%	14.19%	2.11%	16.29%
Coed	0.83%	1.87%	2.70%	1.82%	1.89%	3.71%	7.19%	1.98%	9.18%
Total	8.18%	2.00%	10.18%	5.83%	1.96%	7.78%	6.17%	1.97%	8.14%
2015									
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%
2014									
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%

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, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016			
Men's Basketball	5,902,000	6,283,000	6,147,000
Women's Basketball	331,000	758,000	3,165,000
2015			
Men's Basketball	5,712,000	6,102,000	5,808,000
Women's Basketball	328,000	809,000	2,861,000
2014			
Men's Basketball	5,753,000	6,574,000	5,744,000
Women's Basketball	271,000	750,000	2,783,000
2004			
Men's Basketball	3,212,000	3,212,000	2,480,000
Women's Basketball	158,000	386,000	1,379,000

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, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Men's Program	63	49%	18,383,000	66	51%	(8,365,000)
Women's Program	0	0%	NA	129	100%	(8,969,000)
Total	24	19%	9,970,000	105	81%	(18,014,000)
2015						
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)
2014						
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)
2004						
Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
Women's Program	0	0%	NA	116	100%	(4,323,000)
Total	18	16%	4,237,000	98	84%	(7,093,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting			Number Reporting		
2016						
Football	70	54%	17,906,000	59	46%	(4,438,000)
Men's Basketball	61	47%	3,112,000	68	53%	(1,560,000)
Women's Basketball	0	0%	NA	129	100%	(2,624,000)
2015						
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)
2014						
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)
2004						
Football	64	55%	7,512,000	52	45%	(1,846,000)
Men's Basketball	67	58%	2,151,000	49	42%	(550,000)
Women's Basketball	3	3%	1,217,000	113	97%	(1,043,000)

TABLE 3.7
 SOURCES OF REVENUES
 DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

Total Ticket Sales	8,937,000
NCAA and conference distributions	4,715,000
Guarantees and options	837,000
Cash contributions from alumni and others	9,155,000
Third-Party Support	0
Other:	
Concessions/Programs/Novelties	1,015,000
Broadcast Rights	2,516,000
Royalties/Advertising/Sponsorship	3,995,000
Sports camps	78,000
Endowment/Investment Income	238,000
Miscellaneous	0
Total Generated Revenues	52,845,000
Allocated Revenues:	
Direct Institutional Support	3,886,000
Indirect Institutional Support	263,000
Student Fees	2,257,000
Direct government support	0
Total Allocated Revenues	13,730,000
Total All Revenues	68,614,000

TABLE 3.8
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Grants-in-Aid	
Men	5,455,000
Women	4,151,000
Administrative and Non-gender	232,000
Total	10,155,000
Guarantees and Options	
Men	1,123,000
Women	72,000
Administrative and Non-gender	0
Total	1,217,000
Salaries and Benefits – University paid	
Men	10,922,000
Women	3,188,000
Administrative and Non-gender	7,543,000
Total	24,413,000
Salaries and Benefits – Third Party paid	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Severance Pay	
Men	47,000
Women	0
Administrative and Non-gender	0
Total	139,000
Team travel	
Men	2,697,000
Women	1,519,000
Administrative and Non-gender	0
Total	4,542,000
Recruiting	
Men	754,000
Women	322,000
Administrative and Non-gender	0
Total	1,126,000

	Total
Equipment/uniforms/supplies	
Men	978,000
Women	394,000
Administrative and Non-gender	149,000
Total	1,711,000
Fundraising	
Men	90,000
Women	15,000
Administrative and Non-gender	1,010,000
Total	1,187,000
Game Expenses	
Men	1,351,000
Women	333,000
Administrative and Non-gender	140,000
Total	2,389,000
Medical	
Men	21,000
Women	2,000
Administrative and Non-gender	550,000
Total	798,000
Membership Dues	
Men	12,000
Women	10,000
Administrative and Non-gender	103,000
Total	155,000
Sports Camps	
Men	0
Women	0
Administrative and Non-gender	0
Total	21,000
Spirit Groups	
Men	0
Women	0
Administrative and Non-gender	121,000
Total	174,000

TABLE 3.8 (CONTINUED)
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
 DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Facilities Maintenance and Rental	
Men	807,000
Women	171,000
Administrative and Non-gender	5,200,000
Total	7,838,000
Indirect Institutional Support	
Women	0
Administrative and Non-gender	35,000
Total	84,000
Other	
Women	240,000
Administrative and Non-gender	2,191,000
Total	3,372,000
Total Operating Expenses	
Women	12,157,000
Administrative and Non-gender	21,178,000
Total	71,689,000
Total	71,689,000

TABLE 3.9
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

Sport	# of Institutions Sponsoring	— Men's Programs —			— Women's Programs —			
		Generated Revenues	Expenses	Net Revenue	# of Institutions Sponsoring	Generated Revenues	Expenses	Net Revenue
Baseball	114	447,000	1,819,000	(1,029,000)	N/A	N/A	N/A	N/A
Basketball	129	5,902,000	6,147,000	79,000	129	331,000	3,165,000	(2,321,000)
Bowling	0	0	0	0	6	50,000	50,000	(220,000)
Crew	0	0	0	0	42	118,000	1,659,000	(1,196,000)
Equestrian	0	0	0	0	11	165,000	1,829,000	(1,155,000)
Fencing	8	29,000	243,000	(199,000)	10	48,000	483,000	(213,000)
Field Hockey	N/A	N/A	N/A	N/A	28	78,000	1,193,000	(798,000)
Football	129	19,923,000	17,307,000	3,312,000	N/A	N/A	N/A	N/A
Golf	120	109,000	599,000	(340,000)	113	79,000	597,000	(377,000)
Gymnastics	13	127,000	862,000	(712,000)	46	151,000	1,275,000	(945,000)
Ice Hockey	16	1,580,000	2,837,000	(1,028,000)	7	259,000	2,068,000	(1,650,000)
Lacrosse	14	774,000	1,672,000	(756,000)	32	122,000	1,297,000	(760,000)
Rifle	11	0	41,000	(41,000)	15	32,000	51,000	(51,000)
Rugby	0	0	0	0	1	6,000	281,000	(169,000)
Sand Volleyball	0	0	0	0	23	17,000	323,000	(134,000)
Skiing	4	41,000	587,000	(331,000)	4	39,000	579,000	(351,000)
Soccer	59	128,000	1,052,000	(625,000)	126	103,000	1,257,000	(793,000)
Softball	N/A	N/A	N/A	N/A	108	118,000	1,230,000	(795,000)
Swimming	59	91,000	1,062,000	(642,000)	90	76,000	1,159,000	(724,000)
Tennis	94	60,000	681,000	(420,000)	125	49,000	739,000	(462,000)
Track & Field/ Cross Country	112	86,000	1,233,000	(697,000)	128	76,000	1,400,000	(856,000)
Water Polo	7	225,000	710,000	(337,000)	11	50,000	869,000	(572,000)
Wrestling	42	167,000	1,115,000	(580,000)	0	0	0	0
Other	13	431,000	713,000	(328,000)	10	23,000	379,000	(122,000)

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.

of Institutions Sponsoring represents the N that reported financial data for each of the sports listed. These N's do not reflect the overall sponsorship numbers.

TABLE 3.10
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Baseball	100,000	241,000	256,000	287,000	Baseball	103,000	204,000	213,000	227,000
Basketball	530,000	1,321,000	1,376,000	1,494,000	Basketball	304,000	636,000	667,000	706,000
Fencing	27,000	67,000	62,000	64,000	Fencing	10,000	51,000	39,000	48,000
Football	608,000	1,915,000	1,945,000	2,278,000	Football	1,192,000	2,772,000	2,721,000	3,089,000
Golf	73,000	128,000	128,000	131,000	Golf	26,000	47,000	51,000	53,000
Gymnastics	88,000	114,000	128,000	148,000	Gymnastics	66,000	108,000	117,000	113,000
Ice Hockey	172,000	403,000	391,000	434,000	Ice Hockey	129,000	290,000	301,000	307,000
Lacrosse	121,000	300,000	286,000	320,000	Lacrosse	92,000	204,000	191,000	205,000
Rifle	13,000	40,000	36,000	41,000	Rifle	0	0	6,000	0
Skiing	36,000	53,000	65,000	63,000	Skiing	27,000	56,000	60,000	62,000
Soccer	77,000	179,000	179,000	187,000	Soccer	47,000	119,000	126,000	130,000
Swimming	55,000	87,000	99,000	122,000	Swimming	61,000	120,000	121,000	132,000
Tennis	75,000	123,000	125,000	132,000	Tennis	29,000	53,000	56,000	57,000
Track & Field/ Cross Country	52,000	91,000	90,000	103,000	Track & Field/ Cross Country	72,000	130,000	146,000	164,000
Volleyball	105,000	157,000	165,000	160,000	Volleyball	60,000	144,000	146,000	147,000
Water Polo	79,000	159,000	181,000	177,000	Water Polo	38,000	77,000	93,000	76,000
Wrestling	77,000	143,000	154,000	148,000	Wrestling	65,000	149,000	154,000	150,000
Other	78,000	71,000	124,000	133,000	Other	63,000	64,000	48,000	74,000

TABLE 3.10 (CONTINUED)
 SALARIES AND BENEFITS BY SPORT
 MEN'S PROGRAMS
 DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	207,000	443,000	474,000	520,000	Baseball	33,000	36,000	47,000	48,000
Basketball	855,000	2,029,000	2,074,000	2,164,000	Basketball	127,000	249,000	273,000	298,000
Fencing	38,000	112,000	101,000	105,000	Fencing	8,000	0	2,000	1,000
Football	1,757,000	4,559,000	4,734,000	5,393,000	Football	345,000	710,000	728,000	811,000
Golf	80,000	172,000	180,000	185,000	Golf	9,000	0	0	0
Gymnastics	151,000	213,000	246,000	291,000	Gymnastics	8,000	0	0	0
Ice Hockey	297,000	685,000	700,000	754,000	Ice Hockey	28,000	79,000	122,000	139,000
Lacrosse	213,000	521,000	490,000	530,000	Lacrosse	26,000	30,000	43,000	49,000
Rifle	13,000	44,000	43,000	41,000	Rifle	0	0	0	0
Skiing	64,000	109,000	125,000	125,000	Skiing	8,000	0	4,000	0
Soccer	129,000	305,000	308,000	306,000	Soccer	8,000	2,000	3,000	3,000
Swimming	120,000	245,000	248,000	257,000	Swimming	16,000	2,000	7,000	9,000
Tennis	102,000	174,000	185,000	194,000	Tennis	8,000	0	3,000	1,000
Track & Field/ Cross Country	127,000	231,000	245,000	273,000	Track & Field/ Cross Country	14,000	5,000	6,000	7,000
Volleyball	178,000	303,000	315,000	315,000	Volleyball	6,000	5,000	9,000	1,000
Water Polo	116,000	240,000	277,000	250,000	Water Polo	17,000	0	0	0
Wrestling	135,000	292,000	304,000	307,000	Wrestling	12,000	5,000	4,000	8,000
Other	163,000	115,000	161,000	224,000	Other	19,000	0	11,000	0

TABLE 3.11
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	209,000	414,000	419,000	442,000	Basketball	218,000	399,000	399,000	416,000
Bowling	59,000	56,000	61,000	53,000	Bowling	32,000	3,000	0	0
Crew	67,000	121,000	127,000	129,000	Crew	66,000	122,000	128,000	129,000
Equestrian	56,000	116,000	120,000	128,000	Equestrian	62,000	114,000	124,000	128,000
Fencing	25,000	66,000	62,000	73,000	Fencing	12,000	50,000	45,000	51,000
Field Hockey	79,000	135,000	137,000	152,000	Field Hockey	69,000	120,000	125,000	127,000
Golf	64,000	102,000	115,000	117,000	Golf	23,000	44,000	51,000	51,000
Gymnastics	81,000	142,000	149,000	161,000	Gymnastics	73,000	127,000	141,000	150,000
Ice Hockey	113,000	170,000	169,000	196,000	Ice Hockey	102,000	162,000	180,000	199,000
Lacrosse	68,000	146,000	151,000	157,000	Lacrosse	57,000	137,000	135,000	141,000
Rifle	27,000	45,000	40,000	30,000	Rifle	0	0	0	0
Rugby	0	0	64,000	80,000	Rugby	0	0	16,000	28,000
Sand Volleyball	0	47,000	47,000	72,000	Sand Volleyball	0	0	5,000	25,000
Skiing	36,000	53,000	65,000	63,000	Skiing	27,000	56,000	60,000	62,000
Soccer	78,000	138,000	147,000	161,000	Soccer	64,000	125,000	133,000	135,000
Softball	75,000	143,000	144,000	142,000	Softball	68,000	126,000	134,000	136,000
Swimming	60,000	98,000	104,000	104,000	Swimming	54,000	116,000	106,000	110,000
Tennis	62,000	109,000	111,000	114,000	Tennis	26,000	49,000	54,000	54,000
Track & Field/ Cross Country	55,000	96,000	104,000	108,000	Track & Field/ Cross Country	72,000	134,000	138,000	145,000
Triathlon	0	0	0	68,000	Triathlon	0	0	0	0
Volleyball	89,000	152,000	152,000	159,000	Volleyball	86,000	136,000	147,000	152,000
Water Polo	63,000	108,000	127,000	125,000	Water Polo	32,000	73,000	64,000	75,000
Other	26,000	69,000	65,000	76,000	Other	23,000	10,000	34,000	29,000

TABLE 3.11 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Basketball	431,000	835,000	839,000	909,000	Basketball	83,000	148,000	170,000	194,000
Bowling	91,000	58,000	61,000	53,000	Bowling	29,000	0	0	0
Crew	140,000	247,000	253,000	263,000	Crew	23,000	25,000	31,000	39,000
Equestrian	104,000	231,000	245,000	259,000	Equestrian	40,000	59,000	79,000	89,000
Fencing	40,000	127,000	94,000	119,000	Fencing	8,000	0	2,000	1,000
Field Hockey	138,000	247,000	262,000	278,000	Field Hockey	7,000	0	0	0
Golf	77,000	150,000	161,000	164,000	Golf	5,000	0	0	0
Gymnastics	153,000	271,000	294,000	298,000	Gymnastics	12,000	4,000	8,000	7,000
Ice Hockey	215,000	334,000	348,000	373,000	Ice Hockey	35,000	56,000	61,000	54,000
Lacrosse	123,000	280,000	289,000	304,000	Lacrosse	3,000	20,000	15,000	17,000
Rifle	27,000	58,000	45,000	51,000	Rifle	17,000	0	0	0
Rugby	0	0	80,000	108,000	Rugby	0	0	0	0
Sand Volleyball	0	52,000	56,000	85,000	Sand Volleyball	0	0	0	0
Skiing	54,000	109,000	125,000	125,000	Skiing	8,000	0	4,000	0
Soccer	141,000	263,000	285,000	302,000	Soccer	7,000	6,000	5,000	5,000
Softball	152,000	274,000	273,000	283,000	Softball	8,000	8,000	14,000	11,000
Swimming	120,000	221,000	233,000	230,000	Swimming	13,000	1,000	3,000	4,000
Tennis	86,000	157,000	168,000	173,000	Tennis	5,000	1,000	0	0
Track & Field/ Cross Country	130,000	237,000	244,000	265,000	Track & Field/ Cross Country	12,000	6,000	6,000	5,000
Triathlon	0	0	0	68,000	Triathlon	0	0	0	0
Volleyball	179,000	287,000	301,000	310,000	Volleyball	11,000	14,000	14,000	22,000
Water Polo	89,000	163,000	190,000	194,000	Water Polo	15,000	0	0	0
Other	38,000	71,000	93,000	102,000	Other	17,000	0	0	0

TABLE 3.12
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total Subdivision Percent of	
	Gen. Rev.	Total Rev.
Total Ticket Sales	22%	18%
NCAA and conference distributions	13%	11%
Guarantees and options	2%	2%
Cash contributions from alumni and others	23%	19%
Third-Party Support	0%	0%
Other:	0%	0%
Concessions/Programs/Novelties		3%2%
Broadcast Rights	19%	15%
Royalties/Advertising/Sponsorship	9%	8%
Sports camps	1%	1%
Endowment/Investment Income	2%	2%
Miscellaneous	3%	3%
Total Generated Revenues	100%	81%
Allocated Revenues:		0%
Direct Institutional Support		9%
Indirect Institutional Support		2%
Student Fees		6%
Direct government support		1%
Total Allocated Revenues		19%
Total All Revenues		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.

TABLE 3.13
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FBS
 PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Grants-in-Aid	
Men	8%
Women	6%
Administrative and Non-gender	1%
Total	15%
Guarantees and Options	
Men	2%
Women	0%
Administrative and Non-gender	0%
Total	2%
Salaries and Benefits – University paid	
Men	16%
Women	5%
Administrative and Non-gender	13%
Total	34%
Salaries and Benefits – Third Party paid	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Severance Pay	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	1%
Team travel	
Men	4%
Women	2%
Administrative and Non-gender	0%
Total	6%
Recruiting	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	2%

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

TABLE 3.13 (CONTINUED)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FBS
 PERCENT OF TOTAL EXPENSES
 FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Facilities Maintenance and Rental	
Men	3%
Women	1%
Administrative and Non-gender	12%
Total	16%
Indirect Institutional Support	
Women	0%
Administrative and Non-gender	1%
Total	2%
Other	
Women	0%
Administrative and Non-gender	4%
Total	6%
Total Operating Expenses	
Women	18%
Administrative and Non-gender	36%
Total	100%

Note: These percentages are based on mean values, rather than medians.

DIVISION I FOOTBALL BOWL SUBDIVISION AUTONOMY SCHOOLS

Division I – FBS - Autonomy

TABLE 4.1
SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I – FBS - AUTONOMY

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses	Median Net Revenue
2016				
Men's	61,378,000	63,369,000	45,976,000	17,670,000
Women's	2,472,000	3,661,000	17,674,000	(14,331,000)
Coed	25,256,000	32,568,000	38,359,000	(13,066,000)
Total	94,903,000	97,276,000	98,913,000	(3,570,000)
2015				
Men's	58,745,000	59,861,000	41,743,000	17,854,000
Women's	2,576,000	3,499,000	15,780,000	(12,995,000)
Coed	26,250,000	29,283,000	34,727,000	(10,305,000)
Total	85,655,000	91,688,000	92,208,000	(2,676,000)
2014				
Men's	54,966,000	55,540,000	39,700,000	15,522,000
Women's	2,520,000	3,794,000	15,272,000	(12,303,000)
Coed	18,379,000	26,096,000	33,413,000	(11,366,000)
Total	81,660,000	87,637,000	87,292,000	(3,433,000)
2004				
Men's	26,378,000	27,512,000	18,255,000	8,722,000
Women's	1,282,000	2,038,000	7,237,000	(6,198,000)
Coed	8,395,000	10,948,000	16,972,000	(6,262,000)
Total	40,819,000	44,724,000	43,323,000	(1,549,000)

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

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS - AUTONOMY
MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016 (1.377)			
Men's	44,574,000	46,020,000	33,389,000
Women's	1,795,000	2,658,000	12,835,000
Coed	18,341,000	23,651,000	27,857,000
Total	68,920,000	70,643,000	71,832,000
2015 (1.352)			
Men's	43,451,000	44,276,000	30,875,000
Women's	1,905,000	2,588,000	11,671,000
Coed	19,415,000	21,659,000	25,685,000
Total	63,354,000	67,817,000	68,201,000
2014 (1.324)			
Men's	41,515,000	41,949,000	29,985,000
Women's	1,903,000	2,866,000	11,535,000
Coed	13,882,000	19,710,000	25,236,000
Total	61,677,000	66,191,000	65,930,000
2004 (1.000)			
Men's	26,378,000	27,512,000	18,255,000
Women's	1,282,000	2,038,000	7,237,000
Coed	8,395,000	10,948,000	16,972,000
Total	40,819,000	44,724,000	43,323,000

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, 2016 = 319.0

Higher Education Price Index is an inflation index specifically to track the main cost drivers in higher education.

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

Division I – FBS - Autonomy

TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FBS - AUTONOMY

FISCAL YEARS 2014-2016

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2016									
Men's	2.58%	1.79%	4.48%	3.94%	1.97%	5.86%	8.14%	2.01%	10.14%
Women's	-5.77%	2.10%	-4.04%	2.70%	2.15%	4.61%	9.97%	2.11%	12.01%
Coed	-5.53%	1.87%	-3.79%	9.20%	1.89%	11.22%	8.46%	1.98%	10.46%
Total	8.79%	2.00%	10.80%	4.17%	1.96%	6.09%	5.32%	1.97%	7.27%
2015									
Men's	4.66%	1.92%	6.88%	5.55%	1.91%	7.78%	2.97%	2.17%	5.15%
Women's	0.11%	2.46%	2.22%	-9.70%	1.78%	-7.78%	1.18%	2.04%	3.32%
Coed	39.86%	2.27%	42.82%	9.89%	2.36%	12.21%	1.78%	2.15%	3.93%
Total	2.72%	2.23%	4.89%	2.46%	2.12%	4.62%	3.44%	2.15%	5.63%
2014									
Men's	1.22%	2.88%	4.30%	1.89%	2.80%	4.98%	7.70%	3.10%	10.97%
Women's	-1.04%	2.48%	1.99%	-3.57%	2.89%	-0.63%	5.96%	3.14%	9.17%
Coed	-0.98%	3.26%	2.02%	9.57%	3.16%	12.90%	4.87%	3.07%	8.05%
Total	5.97%	3.13%	9.18%	1.75%	2.96%	4.83%	3.74%	3.03%	6.89%

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 – FBS - AUTONOMY

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016			
Men's Basketball	10,760,000	10,760,000	8,529,000
Women's Basketball	709,000	807,000	4,019,000
2015			
Men's Basketball	9,888,000	9,888,000	7,484,000
Women's Basketball	678,000	862,000	3,897,000
2014			
Men's Basketball	9,587,000	9,587,000	7,076,000
Women's Basketball	647,000	837,000	3,531,000
2004			
Men's Basketball	6,270,000	6,270,000	3,271,000
Women's Basketball	404,000	463,000	1,755,000

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 – FBS - AUTONOMY
FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Women's Program	0	0%	NA	65	100%	(14,331,000)
Total	24	37%	9,970,000	41	63%	(10,316,000)
2015						
Women's Program	0	0%	NA	65	100%	(12,995,000)
Total	23	35%	7,144,000	42	65%	(6,597,000)
2014						
Women's Program	0	0%	NA	65	100%	(12,303,000)
Total	24	37%	6,071,000	41	63%	(8,770,000)
2004						
Women's Program	0	0%	NA	54	100%	(6,198,000)
Total	17	31%	3,951,000	37	69%	(3,439,000)

Division I – FBS - Autonomy

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS - AUTONOMY

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting			Number Reporting		
2016						
Football	64	98%	18,764,000	1	2%	(2,276,000)
Men's Basketball	54	83%	3,624,000	11	17%	(1,216,000)
Women's Basketball	0	0%	NA	65	100%	(3,373,000)
2015						
Football	64	98%	17,691,000	1	2%	(13,606,000)
Men's Basketball	56	86%	3,304,000	9	14%	(2,339,000)
Women's Basketball	0	0%	NA	65	100%	(2,940,000)
2014						
Football	62	95%	16,026,000	3	5%	(2,146,000)
Men's Basketball	54	83%	3,655,000	11	17%	(868,000)
Women's Basketball	1	2%	804,000	64	98%	(2,893,000)
2004						
Football	45	83%	9,487,000	9	17%	(2,906,000)
Men's Basketball	44	81%	3,715,000	10	19%	(838,000)
Women's Basketball	1	2%	1,217,000	53	98%	(1,313,000)

TABLE 4.7
SOURCES OF REVENUES
DIVISION I – FBS - AUTONOMY
 FISCAL YEAR 2016 – MEDIAN VALUES

Total Ticket Sales	19,153,000
NCAA and conference distributions	11,303,000
Guarantees and options	348,000
Cash contributions from alumni and others	21,500,000
Third-Party Support	0
Other:	-
Concessions/Programs/Novelties	2,042,000
Broadcast Rights	20,701,000
Royalties/Advertising/Sponsorship	8,169,000
Sports camps	135,000
Endowment/Investment Income	1,084,000
Miscellaneous	0
Total Generated Revenues	94,903,000
Allocated Revenues:	
Direct Institutional Support	1,955,000
Indirect Institutional Support	0
Student Fees	372,000
Direct government support	0
Total Allocated Revenues	4,634,000
Total All Revenues	97,276,000

Division I – FBS - Autonomy

TABLE 4.8
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
DIVISION I – FBS - AUTONOMY

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Grants-in-Aid	
Men	7,179,000
Women	5,495,000
Administrative and Non-gender	291,000
Total	13,422,000
Guarantees and Options	
Men	1,819,000
Women	123,000
Administrative and Non-gender	0
Total	1,922,000
Salaries and Benefits – University paid	
Men	16,937,000
Women	4,850,000
Administrative and Non-gender	12,925,000
Total	35,332,000
Salaries and Benefits – Third Party paid	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Severance Pay	
Men	155,000
Women	0
Administrative and Non-gender	0
Total	351,000
Team travel	
Men	3,564,000
Women	2,245,000
Administrative and Non-gender	0
Total	5,685,000
Recruiting	
Men	1,027,000
Women	454,000
Administrative and Non-gender	0
Total	1,529,000

	Total
Equipment/uniforms/supplies	
Men	1,451,000
Women	819,000
Administrative and Non-gender	187,000
Total	2,945,000
Fundraising	
Men	156,000
Women	44,000
Administrative and Non-gender	1,625,000
Total	2,222,000
Game Expenses	
Men	2,902,000
Women	548,000
Administrative and Non-gender	256,000
Total	3,896,000
Medical	
Men	116,000
Women	66,000
Administrative and Non-gender	862,000
Total	1,133,000
Membership Dues	
Men	15,000
Women	13,000
Administrative and Non-gender	64,000
Total	120,000
Sports Camps	
Men	0
Women	0
Administrative and Non-gender	0
Total	72,000
Spirit Groups	
Men	0
Women	0
Administrative and Non-gender	239,000
Total	367,000

TABLE 4.8 (CONTINUED)
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
 DIVISION I – FBS - AUTONOMY
 FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Facilities Maintenance and Rental	
Men	1,954,000
Women	545,000
Administrative and Non-gender	12,443,000
Total	17,354,000
Indirect Institutional Support	
Women	0
Administrative and Non-gender	0
Total	0
Other	
Women	377,000
Administrative and Non-gender	4,511,000
Total	6,480,000
Total Operating Expenses	
Women	17,674,000
Administrative and Non-gender	38,359,000
Total	98,913,000
Total	98,913,000

Division I – FBS - Autonomy

TABLE 4.9
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS - AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

		— Men's Programs —				— Women's Programs —			
Baseball	61	842,000	2,565,000	(1,457,000)	N/A	N/A	N/A	N/A	
Basketball	65	10,760,000	8,529,000	2,841,000	65	709,000	4,019,000	(3,167,000)	
Bowling	0	0	0	0	2	113,000	821,000	(708,000)	
Crew	0	0	0	0	31	137,000	1,778,000	(1,495,000)	
Equestrian	0	0	0	0	8	150,000	1,936,000	(1,481,000)	
Fencing	7	27,000	256,000	(236,000)	8	48,000	519,000	(213,000)	
Field Hockey	N/A	N/A	N/A	N/A	18	134,000	1,255,000	(1,049,000)	
Football	65	45,217,000	26,736,000	19,025,000	N/A	N/A	N/A	N/A	
Golf	62	178,000	730,000	(565,000)	60	146,000	772,000	(580,000)	
Gymnastics	10	139,000	899,000	(730,000)	33	168,000	1,494,000	(1,238,000)	
Ice Hockey	9	2,749,000	3,655,000	(906,000)	6	305,000	2,218,000	(1,413,000)	
Lacrosse	10	809,000	1,822,000	(836,000)	22	217,000	1,437,000	(892,000)	
Rifle	4	0	71,000	(71,000)	7	32,000	90,000	(90,000)	
Rugby	0	0	0	0	0	0	0	0	
Sand Volleyball	0	0	0	0	13	85,000	435,000	(193,000)	
Skiing	3	39,000	798,000	(438,000)	3	36,000	710,000	(399,000)	
Soccer	29	285,000	1,325,000	(951,000)	63	226,000	1,688,000	(1,218,000)	
Softball	N/A	N/A	N/A	N/A	55	244,000	1,586,000	(1,250,000)	
Swimming	41	161,000	1,264,000	(1,004,000)	52	104,000	1,398,000	(1,088,000)	
Tennis	52	109,000	827,000	(693,000)	64	77,000	949,000	(726,000)	
Track & Field/ Cross Country	61	193,000	1,623,000	(1,325,000)	65	170,000	1,879,000	(1,424,000)	
Triathlon	0	0	0	0	1	26,000	110,000	(84,000)	
Volleyball	5	124,000	866,000	(785,000)	63	283,000	1,721,000	(1,358,000)	
Water Polo	4	289,000	827,000	(539,000)	7	188,000	912,000	(781,000)	
Wrestling	28	267,000	1,188,000	(791,000)	0	0	0	0	
Other	7	469,000	1,516,000	(512,000)	4	68,000	1,205,000	(836,000)	

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.

of Institutions Sponsoring represents the N that reported financial data for each of the sports listed. These N's do not reflect the overall sponsorship numbers.

Division I – FBS - Autonomy

TABLE 4.10
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS - AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Baseball	144,000	382,000	397,000	461,000	Baseball	137,000	279,000	307,000	335,000
Basketball	830,000	2,123,000	2,225,000	2,623,000	Basketball	351,000	801,000	833,000	906,000
Fencing	25,000	70,000	64,000	69,000	Fencing	34,000	48,000	36,000	43,000
Football	1,028,000	3,050,000	3,336,000	3,529,000	Football	1,457,000	3,599,000	3,851,000	4,082,000
Golf	90,000	161,000	163,000	168,000	Golf	32,000	56,000	62,000	65,000
Gymnastics	90,000	128,000	136,000	156,000	Gymnastics	68,000	120,000	125,000	130,000
Ice Hockey	313,000	443,000	436,000	472,000	Ice Hockey	220,000	313,000	324,000	359,000
Lacrosse	121,000	312,000	304,000	336,000	Lacrosse	92,000	223,000	208,000	219,000
Rifle	13,000	43,000	43,000	52,000	Rifle	0	12,000	11,000	12,000
Skiing	36,000	54,000	72,000	69,000	Skiing	52,000	76,000	81,000	85,000
Soccer	114,000	201,000	220,000	227,000	Soccer	64,000	145,000	147,000	159,000
Swimming	66,000	104,000	111,000	129,000	Swimming	72,000	152,000	168,000	163,000
Tennis	87,000	151,000	149,000	166,000	Tennis	32,000	73,000	72,000	75,000
Track & Field/ Cross Country	70,000	118,000	122,000	132,000	Track & Field/ Cross Country	101,000	196,000	203,000	218,000
Volleyball	105,000	170,000	184,000	151,000	Volleyball	58,000	146,000	147,000	167,000
Water Polo	81,000	180,000	185,000	190,000	Water Polo	32,000	76,000	105,000	91,000
Wrestling	78,000	153,000	176,000	177,000	Wrestling	84,000	159,000	175,000	186,000
Other	121,000	142,000	156,000	151,000	Other	79,000	73,000	81,000	91,000

Division I – FBS - Autonomy

TABLE 4.10 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS - AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	302,000	746,000	735,000	762,000	Baseball	40,000	85,000	96,000	93,000
Basketball	1,172,000	2,933,000	3,029,000	3,418,000	Basketball	165,000	366,000	371,000	389,000
Fencing	31,000	122,000	101,000	100,000	Fencing	8,000	0	4,000	2,000
Football	2,536,000	6,665,000	7,491,000	7,625,000	Football	473,000	1,443,000	1,498,000	1,481,000
Golf	114,000	212,000	229,000	236,000	Golf	10,000	2,000	4,000	5,000
Gymnastics	153,000	242,000	257,000	314,000	Gymnastics	8,000	2,000	5,000	6,000
Ice Hockey	506,000	761,000	739,000	882,000	Ice Hockey	121,000	188,000	156,000	179,000
Lacrosse	213,000	538,000	532,000	564,000	Lacrosse	8,000	38,000	54,000	57,000
Rifle	13,000	53,000	53,000	71,000	Rifle	0	0	0	0
Skiing	88,000	130,000	153,000	154,000	Skiing	8,000	0	0	1,000
Soccer	170,000	353,000	367,000	403,000	Soccer	8,000	11,000	10,000	14,000
Swimming	155,000	258,000	272,000	299,000	Swimming	19,000	10,000	18,000	21,000
Tennis	118,000	223,000	229,000	240,000	Tennis	10,000	7,000	11,000	6,000
Track & Field/ Cross Country	192,000	306,000	310,000	345,000	Track & Field/ Cross Country	16,000	28,000	27,000	29,000
Volleyball	163,000	316,000	331,000	317,000	Volleyball	8,000	10,000	8,000	0
Water Polo	108,000	240,000	296,000	289,000	Water Polo	17,000	0	0	0
Wrestling	170,000	318,000	350,000	380,000	Wrestling	12,000	6,000	19,000	33,000
Other	183,000	219,000	249,000	239,000	Other	19,000	13,000	22,000	35,000

Division I – FBS - Autonomy

TABLE 4.11
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS - AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	324,000	666,000	645,000	719,000	Basketball	269,000	511,000	503,000	549,000
Bowling	59,000	99,000	105,000	105,000	Bowling	32,000	68,000	69,000	72,000
Crew	79,000	131,000	138,000	144,000	Crew	81,000	124,000	132,000	133,000
Equestrian	53,000	117,000	125,000	132,000	Equestrian	53,000	121,000	133,000	130,000
Fencing	25,000	72,000	70,000	78,000	Fencing	41,000	60,000	47,000	60,000
Field Hockey	81,000	143,000	149,000	156,000	Field Hockey	72,000	127,000	135,000	140,000
Golf	85,000	133,000	146,000	153,000	Golf	30,000	59,000	64,000	66,000
Gymnastics	93,000	169,000	191,000	196,000	Gymnastics	80,000	170,000	171,000	183,000
Ice Hockey	115,000	193,000	202,000	215,000	Ice Hockey	114,000	158,000	166,000	176,000
Lacrosse	88,000	161,000	167,000	176,000	Lacrosse	64,000	141,000	144,000	154,000
Rifle	27,000	61,000	64,000	66,000	Rifle	0	22,000	23,000	24,000
Rugby	0	0	0	0	Rugby	0	0	0	0
Sand Volleyball	0	53,000	47,000	104,000	Sand Volleyball	0	1,000	9,000	43,000
Skiing	36,000	54,000	72,000	69,000	Skiing	52,000	76,000	81,000	85,000
Soccer	96,000	179,000	191,000	205,000	Soccer	76,000	148,000	156,000	166,000
Softball	97,000	174,000	172,000	205,000	Softball	87,000	182,000	181,000	194,000
Swimming	65,000	113,000	116,000	126,000	Swimming	66,000	144,000	152,000	159,000
Tennis	73,000	136,000	144,000	154,000	Tennis	33,000	59,000	66,000	67,000
Track & Field/ Cross Country	69,000	119,000	123,000	137,000	Track & Field/ Cross Country	96,000	204,000	224,000	231,000
Triathlon	0	0	0	68,000	Triathlon	0	0	0	0
Volleyball	103,000	184,000	203,000	221,000	Volleyball	102,000	173,000	181,000	185,000
Water Polo	67,000	117,000	158,000	188,000	Water Polo	35,000	62,000	61,000	84,000
Other	26,000	126,000	143,000	153,000	Other	55,000	53,000	61,000	109,000

Division I – FBS - Autonomy

TABLE 4.11 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS - AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Basketball	583,000	1,113,000	1,139,000	1,229,000	Basketball	111,000	246,000	248,000	271,000
Bowling	91,000	167,000	174,000	178,000	Bowling	29,000	23,000	18,000	13,000
Crew	171,000	261,000	275,000	269,000	Crew	29,000	47,000	57,000	60,000
Equestrian	107,000	245,000	278,000	260,000	Equestrian	45,000	117,000	122,000	99,000
Fencing	73,000	135,000	123,000	145,000	Fencing	8,000	0	6,000	5,000
Field Hockey	169,000	273,000	289,000	292,000	Field Hockey	4,000	0	1,000	1,000
Golf	104,000	189,000	202,000	216,000	Golf	9,000	2,000	1,000	1,000
Gymnastics	180,000	342,000	359,000	366,000	Gymnastics	12,000	11,000	13,000	11,000
Ice Hockey	229,000	347,000	367,000	381,000	Ice Hockey	61,000	93,000	100,000	97,000
Lacrosse	156,000	293,000	310,000	335,000	Lacrosse	3,000	30,000	29,000	26,000
Rifle	27,000	81,000	87,000	90,000	Rifle	17,000	0	0	0
Rugby	0	0	0	0	Rugby	0	0	0	0
Sand Volleyball	0	61,000	63,000	135,000	Sand Volleyball	0	0	0	0
Skiing	88,000	130,000	153,000	154,000	Skiing	8,000	0	0	1,000
Soccer	173,000	331,000	355,000	372,000	Soccer	8,000	21,000	30,000	29,000
Softball	183,000	370,000	363,000	401,000	Softball	9,000	37,000	51,000	49,000
Swimming	152,000	247,000	268,000	270,000	Swimming	19,000	10,000	13,000	20,000
Tennis	106,000	199,000	209,000	220,000	Tennis	7,000	4,000	5,000	2,000
Track & Field/ Cross Country	172,000	323,000	349,000	358,000	Track & Field/ Cross Country	13,000	26,000	27,000	28,000
Triathlon	0	0	0	68,000	Triathlon	0	0	0	12,000
Volleyball	205,000	372,000	399,000	412,000	Volleyball	19,000	57,000	62,000	64,000
Water Polo	104,000	163,000	219,000	279,000	Water Polo	15,000	0	0	0
Other	48,000	180,000	228,000	262,000	Other	17,000	6,000	0	7,000

TABLE 4.12
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS - AUTONOMY

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total Subdivision Percent of	
Total Ticket Sales	23%	22%
NCAA and conference distributions	12%	11%
Guarantees and options	1%	1%
Cash contributions from alumni and others	23%	22%
Third-Party Support	0%	0%
Other:	0%	0%
Concessions/Programs/Novelties	3%	2%
Broadcast Rights	21%	20%
Royalties/Advertising/Sponsorship	9%	9%
Sports camps	1%	1%
Endowment/Investment Income	3%	2%
Miscellaneous	3%	3%
Total Generated Revenues	100%	93%
Allocated Revenues:		0%
Direct Institutional Support		4%
Indirect Institutional Support		1%
Student Fees		2%
Direct government support		0%
Total Allocated Revenues		7%
Total All Revenues		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.

Division I – FBS - Autonomy

TABLE 4.13
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS - AUTONOMY
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Grants-in-Aid	
Men	7%
Women	6%
Administrative and Non-gender	1%
Total	13%
Guarantees and Options	
Men	2%
Women	0%
Administrative and Non-gender	0%
Total	2%
Salaries and Benefits – University paid	
Men	16%
Women	5%
Administrative and Non-gender	13%
Total	35%
Salaries and Benefits – Third Party paid	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Severance Pay	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	1%
Team travel	
Men	4%
Women	2%
Administrative and Non-gender	0%
Total	6%
Recruiting	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	2%

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

TABLE 4.13 (CONTINUED)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FBS - AUTONOMY
 PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Facilities Maintenance and Rental	
Men	4%
Women	1%
Administrative and Non-gender	13%
Total	18%
Indirect Institutional Support	
Women	0%
Administrative and Non-gender	1%
Total	1%
Other	
Women	1%
Administrative and Non-gender	4%
Total	6%
Total Operating Expenses	
Women	17%
Administrative and Non-gender	38%
Total	100%

Note: These percentages are based on mean values, rather than medians.

**DIVISION I
FOOTBALL BOWL SUBDIVISION
NON-AUTONOMY SCHOOLS**

Division I – FBS - Non-Autonomy

TABLE 5.1
SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses	Median Net Revenue
2016				
Men's	7,059,000	12,806,000	15,405,000	(8,505,000)
Women's	572,000	3,557,000	7,118,000	(6,545,000)
Coed	6,168,000	18,881,000	11,072,000	(4,352,000)
Total	13,195,000	33,470,000	33,113,000	(19,893,000)
2015				
Men's	6,362,000	11,904,000	14,190,000	(8,374,000)
Women's	513,000	2,900,000	6,742,000	(6,204,000)
Coed	5,843,000	18,283,000	11,098,000	(4,183,000)
Total	12,526,000	31,771,000	31,910,000	(19,173,000)
2014				
Men's	5,986,000	11,072,000	13,827,000	(7,150,000)
Women's	499,000	3,084,000	6,458,000	(5,943,000)
Coed	4,725,000	15,940,000	9,948,000	(4,394,000)
Total	11,895,000	29,874,000	29,797,000	(18,267,000)
2004				
Men's	5,591,000	7,501,000	8,220,000	(2,240,000)
Women's	350,000	1,326,000	3,824,000	(3,256,000)
Coed	2,372,000	7,814,000	5,380,000	(2,827,000)
Total	8,557,000	18,175,000	18,622,000	(8,444,000)

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 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS - NON-AUTONOMY
MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016 (1.377)			
Men's	5,126,000	9,300,000	11,187,000
Women's	415,000	2,583,000	5,169,000
Coed	4,479,000	13,711,000	8,040,000
Total	9,583,000	24,307,000	24,047,000
2015 (1.352)			
Men's	4,706,000	8,805,000	10,495,000
Women's	380,000	2,145,000	4,987,000
Coed	4,322,000	13,523,000	8,208,000
Total	9,265,000	23,500,000	23,602,000
2014 (1.324)			
Men's	4,521,000	8,363,000	10,443,000
Women's	377,000	2,330,000	4,878,000
Coed	3,569,000	12,039,000	7,513,000
Total	8,984,000	22,564,000	22,506,000
2004 (1.000)			
Men's	5,591,000	7,501,000	8,220,000
Women's	350,000	1,326,000	3,824,000
Coed	2,372,000	7,814,000	5,380,000
Total	8,557,000	18,175,000	18,622,000

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, 2016 = 319.0

Higher Education Price Index is an inflation index specifically to track the main cost drivers in higher education.

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

Division I – FBS - Non-Autonomy

TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEARS 2014-2016

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2016									
Men's	8.92%	1.90%	10.95%	5.62%	1.92%	7.58%	6.59%	2.00%	8.56%
Women's	9.21%	1.73%	11.40%	20.42%	1.91%	22.66%	3.65%	2.03%	5.58%
Coed	3.63%	1.75%	5.56%	1.39%	2.02%	3.27%	-2.05%	2.00%	-0.23%
Total	3.43%	2.01%	5.34%	3.43%	1.93%	5.35%	1.89%	1.95%	3.77%
2015									
Men's	4.09%	2.21%	6.28%	5.29%	2.23%	7.51%	0.50%	2.18%	2.62%
Women's	0.80%	2.11%	2.91%	-7.94%	1.92%	-5.98%	2.23%	2.14%	4.40%
Coed	21.10%	2.96%	23.68%	12.33%	2.32%	14.70%	9.25%	2.15%	11.56%
Total	3.13%	2.17%	5.30%	4.15%	2.17%	6.35%	4.87%	2.19%	7.09%
2014									
Men's	1.94%	3.07%	5.03%	-5.26%	3.09%	-2.38%	2.43%	3.27%	5.54%
Women's	-7.60%	3.03%	-4.94%	-13.61%	2.93%	-10.99%	2.54%	3.21%	5.65%
Coed	-6.45%	3.00%	-3.61%	6.17%	3.32%	9.40%	-6.02%	3.18%	-3.16%
Total	-0.03%	3.22%	3.00%	0.39%	3.09%	3.43%	0.34%	3.15%	3.39%

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

TABLE 5.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016			
Men's Basketball	1,050,110	2,181,383	2,777,006
Women's Basketball	171,468	709,208	1,706,811
2015			
Men's Basketball	1,116,993	1,942,983	2,567,603
Women's Basketball	115,911	685,048	1,611,396
2014			
Men's Basketball	987,288	1,957,081	2,506,033
Women's Basketball	108,183	632,498	1,499,785
2004			
Men's Basketball	976,000	1,279,000	1,362,000
Women's Basketball	109,000	300,000	860,000

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.

Division I – FBS - Non-Autonomy

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Women's Program	0	0%	NA	64	100%	(6,545,000)
Total	0	0%	NA	64	100%	(19,893,000)
2015						
Women's Program	0	0%	NA	63	100%	(6,204,000)
Total	1	2%	4,308,000	62	98%	(19,317,000)
2014						
Women's Program	0	0%	NA	60	100%	(5,943,000)
Total	0	0%	NA	60	100%	(18,267,000)
2004						
Women's Program	0	0%	NA	62	100%	(3,256,000)
Total	1	2%	11,921,000	61	98%	(8,506,000)

Division I – FBS - Non-Autonomy

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting			Number Reporting		
2016						
Football	6	9%	3,715,000	58	91%	(4,465,000)
Men's Basketball	7	11%	900,000	57	89%	(1,577,000)
Women's Basketball	0	0%	NA	64	100%	(1,488,000)
2015						
Football	6	10%	4,356,000	57	90%	(4,836,000)
Men's Basketball	8	13%	661,000	55	87%	(1,498,000)
Women's Basketball	0	0%	NA	63	100%	(1,488,000)
2014						
Football	7	12%	1,845,000	53	88%	(4,239,000)
Men's Basketball	9	15%	1,419,000	51	85%	(1,348,000)
Women's Basketball	1	2%	69,000	59	98%	(1,388,000)
2004						
Football	19	31%	1,817,000	43	69%	(1,785,000)
Men's Basketball	23	37%	963,000	39	63%	(527,000)
Women's Basketball	2	3%	1,249,000	60	97%	(754,000)

TABLE 5.7
SOURCES OF REVENUES
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

Total Ticket Sales	2,121,000
NCAA and conference distributions	2,685,000
Guarantees and options	1,333,000
Cash contributions from alumni and others	3,320,000
Third-Party Support	-
Other:	
Concessions/Programs/Novelties	234,000
Broadcast Rights	150,000
Royalties/Advertising/Sponsorship	1,184,000
Sports camps	21,000
Endowment/Investment Income	90,000
Miscellaneous	-
Total Generated Revenues	13,195,000
Allocated Revenues:	
Direct Institutional Support	8,092,000
Indirect Institutional Support	1,531,000
Student Fees	5,902,000
Direct government support	0
Total Allocated Revenues	19,652,000
Total All Revenues	33,470,000

Division I – FBS - Non-Autonomy

TABLE 5.8
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEAR 2016 – MEDIAN VALUES

	Total		Total
Grants-in-Aid		Equipment/uniforms/supplies	
Men	3,973,000	Men	637,000
Women	2,987,000	Women	246,000
Administrative and Non-gender	195,000	Administrative and Non-gender	123,000
Total	6,963,000	Total	1,033,000
Guarantees and Options		Fundraising	
Men	704,000	Men	36,000
Women	27,000	Women	7,000
Administrative and Non-gender	0	Administrative and Non-gender	537,000
Total	741,000	Total	756,000
Salaries and Benefits – University paid		Game Expenses	
Men	4,703,000	Men	800,000
Women	1,951,000	Women	183,000
Administrative and Non-gender	4,090,000	Administrative and Non-gender	88,000
Total	10,516,000	Total	1,233,000
Salaries and Benefits – Third Party paid		Medical	
Men	0	Men	7,000
Women	0	Women	0
Administrative and Non-gender	0	Administrative and Non-gender	386,000
Total	0	Total	505,000
Severance Pay		Membership Dues	
Men	0	Men	10,000
Women	0	Women	6,000
Administrative and Non-gender	0	Administrative and Non-gender	245,000
Total	0	Total	279,000
Team travel		Sports Camps	
Men	1,592,000	Men	0
Women	958,000	Women	0
Administrative and Non-gender	15,000	Administrative and Non-gender	0
Total	2,623,000	Total	3,000
Recruiting		Spirit Groups	
Men	384,000	Men	0
Women	171,000	Women	0
Administrative and Non-gender	0	Administrative and Non-gender	71,000
Total	560,000	Total	96,000

TABLE 5.8 (CONTINUED)
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
 DIVISION I – FBS - NON-AUTONOMY
 FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Facilities Maintenance and Rental	
Men	310,000
Women	76,000
Administrative and Non-gender	2,017,000
Total	2,906,000
Indirect Institutional Support	
Women	0
Administrative and Non-gender	457,000
Total	492,000
Other	
Women	121,000
Administrative and Non-gender	992,000
Total	1,716,000
Total Operating Expenses	
Women	7,118,000
Administrative and Non-gender	11,072,000
Total	33,113,000
Total	33,113,000

Division I – FBS - Non-Autonomy

TABLE 5.9
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEAR 2016 – MEDIAN VALUES

	— Men's Programs —				— Women's Programs —			
Baseball	49	166,000	1,141,000	(658,000)	N/A	N/A	N/A	N/A
Basketball	59	1,050,000	2,777,000	(746,000)	59	171,000	1,707,000	(1,137,000)
Bowling	0	0	0	0	4	33,000	273,000	(94,000)
Crew	0	0	0	0	10	87,000	1,158,000	(396,000)
Equestrian	0	0	0	0	3	188,000	936,000	(446,000)
Fencing	1	32,000	230,000	(29,000)	2	43,000	343,000	(205,000)
Field Hockey	N/A	N/A	N/A	N/A	10	35,000	879,000	(724,000)
Football	59	5,114,000	9,298,000	(1,569,000)	N/A	N/A	N/A	N/A
Golf	53	86,000	362,000	(190,000)	49	44,000	399,000	(249,000)
Gymnastics	3	85,000	412,000	24,000	12	64,000	713,000	(577,000)
Ice Hockey	7	579,000	2,413,000	(1,411,000)	1	34,000	1,685,000	(1,650,000)
Lacrosse	4	219,000	790,000	(473,000)	10	47,000	837,000	(562,000)
Rifle	7	0	28,000	(28,000)	7	47,000	27,000	(10,000)
Rugby	0	0	0	0	1	6,000	281,000	(169,000)
Sand Volleyball	0	0	0	0	10	7,000	241,000	(87,000)
Skiing	1	42,000	376,000	(224,000)	1	42,000	448,000	(304,000)
Soccer	30	76,000	702,000	(459,000)	58	50,000	833,000	(529,000)
Softball	N/A	N/A	N/A	N/A	49	52,000	854,000	(572,000)
Swimming	17	34,000	564,000	(127,000)	36	42,000	786,000	(435,000)
Tennis	39	19,000	377,000	(263,000)	56	18,000	477,000	(275,000)
Track & Field/ Cross Country	46	30,000	680,000	(265,000)	58	29,000	895,000	(556,000)
Triathlon	0	0	0	0	0	0	0	0
Volleyball	3	509,000	909,000	(382,000)	57	68,000	842,000	(459,000)
Water Polo	3	147,000	399,000	(83,000)	4	29,000	559,000	(250,000)
Wrestling	13	90,000	649,000	(206,000)	0	0	0	0
Other	6	239,000	397,000	(156,000)	6	17,000	129,000	(94,000)

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.

of Institutions Sponsoring represents the N that reported financial data for each of the sports listed. These N's do not reflect the overall sponsorship numbers.

Division I – FBS - Non-Autonomy

TABLE 5.10
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Baseball	80,000	143,000	168,000	154,000	Baseball	69,000	158,000	159,000	171,000
Basketball	259,000	554,000	568,000	539,000	Basketball	217,000	411,000	426,000	439,000
Fencing	30,000	47,000	61,000	56,000	Fencing	6,000	55,000	52,000	53,000
Football	356,000	700,000	765,000	794,000	Football	886,000	1,488,000	1,481,000	1,582,000
Golf	48,000	81,000	90,000	92,000	Golf	15,000	2,000	10,000	12,000
Gymnastics	82,000	110,000	125,000	117,000	Gymnastics	35,000	87,000	100,000	102,000
Ice Hockey	126,000	277,000	293,000	304,000	Ice Hockey	124,000	219,000	261,000	256,000
Lacrosse	120,000	179,000	189,000	190,000	Lacrosse	91,000	143,000	135,000	140,000
Rifle	0	27,000	26,000	28,000	Rifle	0	0	6,000	0
Skiing	32,000	53,000	58,000	58,000	Skiing	22,000	35,000	38,000	39,000
Soccer	63,000	123,000	118,000	123,000	Soccer	36,000	87,000	89,000	102,000
Swimming	41,000	75,000	77,000	77,000	Swimming	34,000	82,000	83,000	65,000
Tennis	56,000	79,000	82,000	88,000	Tennis	12,000	19,000	19,000	19,000
Track & Field/ Cross Country	42,000	52,000	52,000	62,000	Track & Field/ Cross Country	42,000	71,000	62,000	75,000
Volleyball	105,000	152,000	162,000	168,000	Volleyball	92,000	122,000	137,000	142,000
Water Polo	76,000	134,000	133,000	105,000	Water Polo	52,000	92,000	79,000	72,000
Wrestling	68,000	105,000	128,000	114,000	Wrestling	53,000	126,000	116,000	112,000
Other	53,000	3,000	36,000	37,000	Other	25,000	5,000	20,000	44,000

Division I – FBS - Non-Autonomy

TABLE 5.10 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	147,000	314,000	336,000	326,000	Baseball	15,000	3,000	13,000	15,000
Basketball	474,000	968,000	985,000	1,039,000	Basketball	71,000	89,000	124,000	126,000
Fencing	43,000	102,000	113,000	110,000	Fencing	11,000	0	0	0
Football	1,328,000	2,194,000	2,270,000	2,353,000	Football	162,000	329,000	338,000	408,000
Golf	49,000	96,000	105,000	108,000	Golf	6,000	0	0	0
Gymnastics	119,000	211,000	225,000	219,000	Gymnastics	0	0	0	0
Ice Hockey	252,000	568,000	578,000	583,000	Ice Hockey	26,000	42,000	42,000	39,000
Lacrosse	208,000	309,000	324,000	326,000	Lacrosse	51,000	0	0	1,000
Rifle	0	27,000	32,000	28,000	Rifle	0	0	0	0
Skiing	54,000	89,000	97,000	97,000	Skiing	0	0	7,000	0
Soccer	104,000	207,000	217,000	230,000	Soccer	8,000	0	0	0
Swimming	73,000	159,000	168,000	170,000	Swimming	10,000	0	0	0
Tennis	67,000	94,000	98,000	113,000	Tennis	3,000	0	0	0
Track & Field/ Cross Country	77,000	135,000	132,000	141,000	Track & Field/ Cross Country	9,000	0	0	0
Volleyball	197,000	274,000	300,000	313,000	Volleyball	4,000	0	15,000	2,000
Water Polo	129,000	227,000	211,000	177,000	Water Polo	0	0	0	0
Wrestling	122,000	229,000	225,000	220,000	Wrestling	14,000	0	0	0
Other	90,000	13,000	67,000	81,000	Other	67,000	0	7,000	0

Division I – FBS - Non-Autonomy

TABLE 5.11
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	141,000	256,000	262,000	269,000	Basketball	166,000	268,000	287,000	308,000
Bowling	0	49,000	52,000	48,000	Bowling	0	0	0	0
Crew	54,000	86,000	96,000	98,000	Crew	38,000	106,000	105,000	106,000
Equestrian	60,000	71,000	105,000	110,000	Equestrian	62,000	49,000	101,000	82,000
Fencing	25,000	33,000	33,000	53,000	Fencing	8,000	50,000	41,000	45,000
Field Hockey	67,000	103,000	107,000	110,000	Field Hockey	49,000	64,000	71,000	78,000
Golf	51,000	73,000	78,000	80,000	Golf	15,000	-	5,000	8,000
Gymnastics	59,000	91,000	113,000	114,000	Gymnastics	37,000	62,000	60,000	75,000
Ice Hockey	58,000	111,000	129,000	135,000	Ice Hockey	31,000	183,000	184,000	199,000
Lacrosse	58,000	99,000	108,000	123,000	Lacrosse	47,000	90,000	115,000	119,000
Rifle	28,000	26,000	11,000	14,000	Rifle	0	0	0	0
Rugby	0	0	64,000	80,000	Rugby	0	0	16,000	28,000
Sand Volleyball	0	41,000	51,000	48,000	Sand Volleyball	0	0	0	19,000
Skiing	37,000	53,000	58,000	58,000	Skiing	22,000	35,000	38,000	39,000
Soccer	63,000	93,000	97,000	99,000	Soccer	40,000	90,000	95,000	93,000
Softball	64,000	100,000	108,000	109,000	Softball	48,000	97,000	106,000	110,000
Swimming	58,000	84,000	89,000	85,000	Swimming	45,000	87,000	84,000	83,000
Tennis	50,000	74,000	75,000	79,000	Tennis	15,000	18,000	20,000	23,000
Track & Field/ Cross Country	45,000	69,000	72,000	74,000	Track & Field/ Cross Country	46,000	103,000	102,000	95,000
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	79,000	118,000	122,000	124,000	Volleyball	64,000	105,000	108,000	114,000
Water Polo	54,000	90,000	104,000	104,000	Water Polo	20,000	77,000	64,000	68,000
Other	25,000	21,000	59,000	66,000	Other	6,000	2,000	9,000	6,000

Division I – FBS - Non-Autonomy

TABLE 5.11 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS - NON-AUTONOMY
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Basketball	303,000	530,000	566,000	588,000	Basketball	32,000	61,000	79,000	84,000
Bowling	0	50,000	52,000	48,000	Bowling	0	0	0	0
Crew	92,000	191,000	210,000	199,000	Crew	10,000	0	0	0
Equestrian	91,000	120,000	206,000	192,000	Equestrian	32,000	11,000	13,000	16,000
Fencing	29,000	83,000	74,000	98,000	Fencing	8,000	0	0	0
Field Hockey	121,000	160,000	178,000	187,000	Field Hockey	18,000	0	0	0
Golf	53,000	76,000	81,000	86,000	Golf	2,000	0	0	0
Gymnastics	96,000	184,000	169,000	172,000	Gymnastics	10,000	0	0	0
Ice Hockey	89,000	294,000	313,000	335,000	Ice Hockey	9,000	2,000	3,000	3,000
Lacrosse	103,000	187,000	219,000	227,000	Lacrosse	15,000	0	0	0
Rifle	28,000	26,000	11,000	14,000	Rifle	0	0	0	0
Rugby	0	0	80,000	108,000	Rugby	0	0	0	0
Sand Volleyball	0	49,000	52,000	59,000	Sand Volleyball	0	0	0	0
Skiing	43,000	89,000	97,000	97,000	Skiing	0	0	7,000	0
Soccer	108,000	181,000	188,000	200,000	Soccer	7,000	0	0	1,000
Softball	115,000	200,000	220,000	219,000	Softball	7,000	1,000	0	0
Swimming	100,000	170,000	176,000	180,000	Swimming	6,000	0	0	0
Tennis	58,000	85,000	91,000	108,000	Tennis	3,000	0	0	0
Track & Field/ Cross Country	98,000	172,000	179,000	169,000	Track & Field/ Cross Country	5,000	0	0	0
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	132,000	225,000	225,000	238,000	Volleyball	9,000	1,000	1,000	2,000
Water Polo	80,000	163,000	176,000	177,000	Water Polo	0	0	0	1,000
Other	28,000	30,000	73,000	86,000	Other	0	0	0	0

Division I – FBS - Non-Autonomy

TABLE 5.12
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS - NON-AUTONOMY

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total Subdivision Percent of	
Total Ticket Sales	19%	9%
NCAA and conference distributions	18%	9%
Guarantees and options	8%	4%
Cash contributions from alumni and others	24%	11%
Third-Party Support	0%	0%
Other:	0%	0%
Concessions/Programs/Novelties	3%	2%
Broadcast Rights	4%	2%
Royalties/Advertising/Sponsorship	12%	5%
Sports camps	2%	1%
Endowment/Investment Income	1%	1%
Miscellaneous	7%	3%
Total Generated Revenues	100%	47%
Allocated Revenues:		0%
Direct Institutional Support		26%
Indirect Institutional Support		6%
Student Fees		19%
Direct government support		3%
Total Allocated Revenues		53%
Total All Revenues		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.

Division I – FBS - Non-Autonomy

TABLE 5.13
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS - NON-AUTONOMY
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total		Total
Women	8%	Equipment/uniforms/supplies	
Administrative and Non-gender	1%	Men	2%
Total	20%	Women	1%
		Administrative and Non-gender	1%
		Total	3%
Women	0%	Men	1%
Administrative and Non-gender	0%	Women	0%
Total	2%	Administrative and Non-gender	2%
		Total	3%
Salaries and Benefits – University paid		Men	2%
Men	15%	Women	1%
Women	6%	Administrative and Non-gender	1%
Administrative and Non-gender	12%	Total	3%
Total	33%		
		Medical	
Salaries and Benefits – Third Party paid		Men	0%
Men	0%	Women	0%
Women	0%	Administrative and Non-gender	1%
Administrative and Non-gender	0%	Total	1%
Total	0%		
		Membership Dues	
		Men	0%
Men	0%	Women	0%
Women	0%	Administrative and Non-gender	1%
Administrative and Non-gender	0%	Total	1%
Total	1%		
		Men	0%
		Women	0%
Men	5%	Administrative and Non-gender	0%
Women	3%	Total	1%
Administrative and Non-gender	0%		
Total	8%	Men	0%
		Women	0%
		Administrative and Non-gender	0%
Men	1%	Total	0%
Women	0%		
Administrative and Non-gender	0%		
Total	2%		

TABLE 5.13 (CONTINUED)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FBS - NON-AUTONOMY
 PERCENT OF TOTAL EXPENSES
 FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Facilities Maintenance and Rental	
Men	3%
Women	1%
Administrative and Non-gender	7%
Total	11%
Indirect Institutional Support	
Women	0%
Administrative and Non-gender	2%
Total	4%
Other	
Women	0%
Administrative and Non-gender	4%
Total	6%
Total Operating Expenses	
Women	20%
Administrative and Non-gender	33%
Total	100%

Note: These percentages are based on mean values, rather than medians.

DIVISION I
FOOTBALL CHAMPIONSHIP SUBDIVISION
(FCS)

TABLE 6.1
SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I – FCS

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses	Median Net Revenue
2016				
Men's	1,980,000	6,513,000	7,599,000	(4,988,000)
Women's	350,000	3,218,000	4,703,000	(4,089,000)
Coed	1,904,000	6,591,000	4,963,000	(2,943,000)
Total	4,492,000	17,409,000	17,290,000	(12,550,000)
2015				
Men's	1,896,000	6,050,000	7,212,000	(4,811,000)
Women's	327,000	3,402,000	4,528,000	(4,000,000)
Coed	1,635,000	6,426,000	4,827,000	(2,976,000)
Total	4,047,000	16,314,000	16,174,000	(12,020,000)
2014				
Men's	1,928,000	5,481,000	6,870,000	(4,542,000)
Women's	309,000	3,197,000	4,391,000	(3,956,000)
Coed	1,547,000	6,474,000	4,741,000	(2,746,000)
Total	4,137,000	15,315,000	15,154,000	(11,041,000)
2004				
Men's	950,000	2,557,000	3,485,000	(2,396,000)
Women's	154,000	957,000	2,262,000	(2,038,000)
Coed	702,000	3,581,000	1,930,000	(1,120,000)
Total	2,047,000	7,770,000	7,810,000	(5,907,000)

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 6.2
 SUMMARY DATA RESTATED IN 2004 DOLLARS
 DIVISION I – FCS
 MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016 (1.377)			
Men's	1,438,000	4,730,000	5,519,000
Women's	254,000	2,337,000	3,416,000
Coed	1,383,000	4,787,000	3,604,000
Total	3,262,000	12,643,000	12,556,000
2015 (1.352)			
Men's	1,403,000	4,475,000	5,335,000
Women's	242,000	2,516,000	3,349,000
Coed	1,209,000	4,753,000	3,570,000
Total	2,993,000	12,066,000	11,963,000
2014 (1.324)			
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
2004 (1.000)			
Men's	950,000	2,557,000	3,485,000
Women's	154,000	957,000	2,262,000
Coed	702,000	3,581,000	1,930,000
Total	2,047,000	7,770,000	7,810,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3, 2016 = 319.0

Higher Education Price Index is an inflation index specifically to track the main cost drivers in higher education.

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

TABLE 6.3
 PERCENTAGE CHANGE FROM PRIOR YEAR
 DIVISION I – FCS

FISCAL YEARS 2014-2016

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2016									
Men's	2.49%	1.91%	4.41%	5.70%	1.95%	7.65%	3.45%	1.91%	5.36%
Women's	4.96%	2.23%	7.19%	-7.11%	1.70%	-5.42%	2.00%	1.87%	3.87%
Coed	14.39%	2.07%	16.46%	0.72%	1.86%	2.57%	0.95%	1.87%	2.82%
Total	8.99%	2.01%	11.00%	4.78%	1.93%	6.71%	4.96%	1.94%	6.89%
2015									
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%
2014									
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%

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 6.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
DIVISION I – FCS

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016			
Men's Basketball	526,000	1,278,000	1,527,000
Women's Basketball	108,000	799,000	1,169,000
2015			
Men's Basketball	509,000	1,292,000	1,440,000
Women's Basketball	110,000	805,000	1,144,000
2014			
Men's Basketball	489,000	1,149,000	1,402,000
Women's Basketball	97,000	765,000	1,087,000
2004			
Men's Basketball	244,000	626,000	724,000
Women's Basketball	37,000	262,000	593,000

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 6.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FCS

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Women's Program	0	0%	NA	123	100%	(4,089,000)
Total	0	0%	NA	123	100%	(12,550,000)
2015						
Women's Program	0	0%	NA	124	100%	(4,000,000)
Total	0	0%	NA	124	100%	(12,020,000)
2014						
Women's Program	0	0%	NA	125	100%	(3,956,000)
Total	0	0%	NA	125	100%	(11,041,000)
2004						
Women's Program	0	0%	NA	115	100%	(2,038,000)
Total	0	0%	NA	115	100%	(5,907,000)

TABLE 6.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting			Number Reporting		
2016						
Football	3	2%	244,000	120	98%	(2,393,000)
Men's Basketball	3	2%	4,002,000	120	98%	(995,000)
Women's Basketball	0	0%	NA	121	100%	(1,047,000)
2015						
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)
2014						
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)
2004						
Football	7	6%	184,000	108	94%	(1,076,000)
Men's Basketball	8	7%	269,000	107	93%	(471,000)
Women's Basketball	2	2%	156,000	111	98%	(547,000)

TABLE 6.7
 SOURCES OF REVENUES
 DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

Total Ticket Sales	468,000
NCAA and conference distributions	842,000
Guarantees and options	643,000
Cash contributions from alumni and others	1,055,000
Third-Party Support	0
Other:	
Concessions/Programs/Novelties	52,000
Broadcast Rights	0
Royalties/Advertising/Sponsorship	318,000
Sports camps	7,000
Endowment/Investment Income	30,000
Miscellaneous	0
Total Generated Revenues	4,492,000
Allocated Revenues:	
Direct Institutional Support	8,315,000
Indirect Institutional Support	1,253,000
Student Fees	1,070,000
Direct government support	0
Total Allocated Revenues	12,550,000
Total All Revenues	17,409,000

TABLE 6.8
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Grants-in-Aid	
Men	2,517,000
Women	2,091,000
Administrative and Non-gender	21,000
Total	4,765,000
Guarantees and Options	
Men	50,000
Women	4,000
Administrative and Non-gender	0
Total	64,000
Salaries and Benefits – University paid	
Men	2,229,000
Women	1,217,000
Administrative and Non-gender	2,046,000
Total	5,339,000
Salaries and Benefits – Third Party paid	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Severance Pay	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Team travel	
Men	876,000
Women	563,000
Administrative and Non-gender	2,000
Total	1,491,000
Recruiting	
Men	202,000
Women	97,000
Administrative and Non-gender	0
Total	298,000

	Total
Equipment/uniforms/supplies	
Men	326,000
Women	163,000
Administrative and Non-gender	59,000
Total	585,000
Fundraising	
Men	11,000
Women	2,000
Administrative and Non-gender	161,000
Total	234,000
Game Expenses	
Men	216,000
Women	125,000
Administrative and Non-gender	13,000
Total	400,000
Medical	
Men	0
Women	0
Administrative and Non-gender	227,000
Total	250,000
Membership Dues	
Men	8,000
Women	5,000
Administrative and Non-gender	44,000
Total	58,000
Sports Camps	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Spirit Groups	
Men	0
Women	0
Administrative and Non-gender	25,000
Total	28,000

TABLE 6.8 (CONTINUED)
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
 DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Facilities Maintenance and Rental	
Men	52,000
Women	21,000
Administrative and Non-gender	331,000
Total	634,000
Indirect Institutional Support	
Men	0
Women	0
Administrative and Non-gender	586,000
Total	742,000
Other	
Men	170,000
Women	72,000
Administrative and Non-gender	395,000
Total	679,000
Total Operating Expenses	
Men	7,599,000
Women	4,703,000
Administrative and Non-gender	4,963,000
Total	17,290,000
Total	17,290,000

TABLE 6.9
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

		— Men's Programs —				— Women's Programs —			
Baseball	101	112,000	804,000	(93,000)	N/A	N/A	N/A	N/A	
Basketball	123	526,000	1,527,000	(37,000)	121	108,000	1,169,000	(140,000)	
Bowling	0	0	0	0	21	3,000	199,000	(37,000)	
Crew	0	0	0	0	27	116,000	494,000	(11,000)	
Equestrian	0	0	0	0	7	13,000	252,000	(1,000)	
Fencing	8	69,000	160,000	0	9	74,000	168,000	0	
Field Hockey	N/A	N/A	N/A	N/A	31	69,000	657,000	(3,000)	
Football	123	1,000,000	3,572,000	(97,000)	N/A	N/A	N/A	N/A	
Golf	98	44,000	215,000	(6,000)	90	21,000	258,000	(28,000)	
Gymnastics	1	136,000	217,000	(68,000)	12	43,000	514,000	(260,000)	
Ice Hockey	13	551,000	1,288,000	0	13	75,000	766,000	0	
Lacrosse	30	165,000	797,000	0	48	40,000	684,000	0	
Rifle	6	10,000	35,000	(28,000)	5	18,000	44,000	(24,000)	
Rugby	0	0	0	0	5	32,000	264,000	0	
Sand Volleyball	0	0	0	0	8	1,000	104,000	(28,000)	
Skiing	4	123,000	377,000	2,000	5	125,000	411,000	0	
Soccer	60	71,000	667,000	(11,000)	113	34,000	641,000	(75,000)	
Softball	N/A	N/A	N/A	N/A	112	36,000	610,000	(112,000)	
Swimming	37	50,000	266,000	(24,000)	57	43,000	469,000	(13,000)	
Tennis	92	11,000	257,000	(34,000)	110	9,000	281,000	(41,000)	
Track & Field/ Cross Country	118	19,000	450,000	(59,000)	123	22,000	583,000	(57,000)	
Triathlon	0	0	0	0	0	0	0	0	
Volleyball	4	50,000	216,000	0	118	33,000	589,000	(112,000)	
Water Polo	6	117,000	308,000	0	9	53,000	358,000	0	
Wrestling	20	191,000	586,000	0	0	0	0	0	
Other	12	563,000	838,000	0	6	301,000	472,000	(6,000)	

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.

of Institutions Sponsoring represents the N that reported financial data for each of the sports listed. These N's do not reflect the overall sponsorship numbers.

TABLE 6.10
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Baseball	61,000	105,000	106,000	114,000	Baseball	36,000	84,000	87,000	89,000
Basketball	134,000	254,000	263,000	279,000	Basketball	133,000	227,000	242,000	246,000
Fencing	43,000	54,000	65,000	56,000	Fencing	3,000	31,000	23,000	29,000
Football	123,000	245,000	261,000	267,000	Football	320,000	614,000	644,000	667,000
Golf	15,000	42,000	45,000	45,000	Golf	3,000	0	0	0
Gymnastics	45,000	95,000	101,000	95,000	Gymnastics	7,000	11,000	8,000	29,000
Ice Hockey	143,000	253,000	256,000	253,000	Ice Hockey	105,000	193,000	210,000	206,000
Lacrosse	55,000	150,000	158,000	164,000	Lacrosse	28,000	105,000	113,000	111,000
Rifle	4,000	5,000	16,000	28,000	Rifle	0	0	0	0
Skiing	43,000	81,000	82,000	81,000	Skiing	14,000	21,000	23,000	24,000
Soccer	54,000	98,000	103,000	102,000	Soccer	15,000	58,000	56,000	61,000
Swimming	27,000	43,000	42,000	43,000	Swimming	12,000	32,000	31,000	33,000
Tennis	19,000	45,000	44,000	47,000	Tennis	4,000	4,000	1,000	3,000
Track & Field/ Cross Country	32,000	50,000	48,000	51,000	Track & Field/ Cross Country	18,000	39,000	43,000	45,000
Volleyball	11,000	49,000	50,000	67,000	Volleyball	5,000	5,000	10,000	15,000
Water Polo	12,000	47,000	48,000	50,000	Water Polo	2,000	24,000	31,000	31,000
Wrestling	50,000	111,000	117,000	118,000	Wrestling	26,000	108,000	81,000	118,000
Other	26,000	81,000	186,000	223,000	Other	15,000	49,000	109,000	114,000

TABLE 6.10 (CONTINUED)
 SALARIES AND BENEFITS BY SPORT
 MEN'S PROGRAMS
 DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	88,000	194,000	206,000	208,000	Baseball	8,000	0	0	0
Basketball	268,000	489,000	501,000	536,000	Basketball	30,000	20,000	23,000	25,000
Fencing	44,000	89,000	97,000	96,000	Fencing	0	0	0	0
Football	451,000	860,000	894,000	921,000	Football	37,000	45,000	48,000	57,000
Golf	12,000	50,000	54,000	54,000	Golf	3,000	0	0	0
Gymnastics	52,000	106,000	109,000	124,000	Gymnastics	0	0	0	0
Ice Hockey	267,000	452,000	476,000	459,000	Ice Hockey	44,000	21,000	30,000	39,000
Lacrosse	80,000	286,000	286,000	293,000	Lacrosse	4,000	1,000	2,000	1,000
Rifle	4,000	5,000	16,000	28,000	Rifle	0	0	0	0
Skiing	58,000	102,000	110,000	114,000	Skiing	0	0	0	0
Soccer	69,000	161,000	165,000	170,000	Soccer	1,000	0	0	0
Swimming	38,000	73,000	73,000	79,000	Swimming	8,000	0	0	0
Tennis	20,000	58,000	52,000	57,000	Tennis	1,000	0	0	0
Track & Field/ Cross Country	52,000	96,000	95,000	101,000	Track & Field/ Cross Country	4,000	0	0	0
Volleyball	14,000	51,000	63,000	95,000	Volleyball	0	0	0	0
Water Polo	12,000	68,000	81,000	84,000	Water Polo	0	0	0	0
Wrestling	64,000	209,000	193,000	230,000	Wrestling	6,000	0	0	0
Other	37,000	109,000	295,000	337,000	Other	70,000	0	3,000	0

TABLE 6.11
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	96,000	163,000	169,000	187,000	Basketball	110,000	183,000	183,000	191,000
Bowling	8,000	25,000	27,000	26,000	Bowling	7,000	0	0	0
Crew	41,000	91,000	74,000	81,000	Crew	18,000	65,000	63,000	74,000
Equestrian	10,000	62,000	63,000	59,000	Equestrian	0	16,000	16,000	0
Fencing	14,000	53,000	54,000	57,000	Fencing	3,000	26,000	43,000	41,000
Field Hockey	55,000	86,000	96,000	99,000	Field Hockey	30,000	57,000	68,000	72,000
Golf	18,000	43,000	47,000	51,000	Golf	4,000	0	0	0
Gymnastics	61,000	93,000	95,000	94,000	Gymnastics	36,000	68,000	76,000	75,000
Ice Hockey	54,000	136,000	147,000	160,000	Ice Hockey	30,000	133,000	142,000	156,000
Lacrosse	48,000	87,000	90,000	93,000	Lacrosse	20,000	68,000	77,000	78,000
Rifle	3,000	6,000	22,000	30,000	Rifle	0	0	0	0
Rugby	31,000	47,000	51,000	72,000	Rugby	7,000	20,000	8,000	0
Sand Volleyball	0	34,000	27,000	32,000	Sand Volleyball	0	3,000	0	7,000
Skiing	57,000	73,000	77,000	79,000	Skiing	21,000	21,000	22,000	23,000
Soccer	48,000	77,000	82,000	86,000	Soccer	21,000	49,000	52,000	56,000
Softball	46,000	73,000	78,000	83,000	Softball	22,000	53,000	57,000	62,000
Swimming	33,000	50,000	53,000	58,000	Swimming	12,000	40,000	47,000	42,000
Tennis	20,000	44,000	51,000	51,000	Tennis	4,000	0	0	0
Track & Field/ Cross Country	35,000	54,000	52,000	58,000	Track & Field/ Cross Country	19,000	48,000	50,000	51,000
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	53,000	87,000	89,000	90,000	Volleyball	30,000	57,000	55,000	65,000
Water Polo	14,000	55,000	65,000	66,000	Water Polo	3,000	24,000	27,000	25,000
Other	368,000	95,000	139,000	188,000	Other	265,000	32,000	21,000	28,000

TABLE 6.11 (CONTINUED)
 SALARIES AND BENEFITS BY SPORT
 WOMEN'S PROGRAMS
 DIVISION I – FCS

FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Basketball	208,000	347,000	359,000	373,000	Basketball	22,000	13,000	0	0
Bowling	8,000	29,000	42,000	43,000	Bowling	5,000	0	23,000	25,000
Crew	57,000	163,000	149,000	157,000	Crew	28,000	0	0	0
Equestrian	10,000	90,000	81,000	77,000	Equestrian	0	0	48,000	57,000
Fencing	14,000	97,000	94,000	108,000	Fencing	0	0	0	0
Field Hockey	89,000	147,000	161,000	169,000	Field Hockey	6,000	0	0	0
Golf	20,000	51,000	53,000	59,000	Golf	3,000	0	30,000	39,000
Gymnastics	99,000	153,000	165,000	167,000	Gymnastics	1,000	0	2,000	1,000
Ice Hockey	83,000	280,000	321,000	322,000	Ice Hockey	11,000	7,000	0	0
Lacrosse	69,000	147,000	166,000	171,000	Lacrosse	6,000	0	0	0
Rifle	3,000	9,000	22,000	30,000	Rifle	0	0	0	0
Rugby	38,000	68,000	53,000	78,000	Rugby	0	0	0	0
Sand Volleyball	0	53,000	27,000	39,000	Sand Volleyball	0	0	0	0
Skiing	78,000	95,000	100,000	102,000	Skiing	0	0	0	0
Soccer	63,000	128,000	138,000	143,000	Soccer	4,000	0	0	0
Softball	68,000	128,000	134,000	142,000	Softball	4,000	0	0	0
Swimming	44,000	93,000	93,000	94,000	Swimming	8,000	0	3,000	0
Tennis	22,000	53,000	53,000	54,000	Tennis	1,000	0	1,000	0
Track & Field/ Cross Country	58,000	106,000	115,000	117,000	Track & Field/ Cross Country	4,000	0	0	0
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	77,000	140,000	140,000	154,000	Volleyball	4,000	0	4,000	0
Water Polo	17,000	72,000	86,000	88,000	Water Polo	0	0	0	0
Other	633,000	119,000	157,000	212,000	Other	2,000	0	2,000	0

TABLE 6.12
 REVENUE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total Subdivision Percent of	
Total Ticket Sales	14%	4%
NCAA and conference distributions	16%	5%
Guarantees and options	11%	3%
Cash contributions from alumni and others	30%	9%
Third-Party Support	0%	0%
Other:	0%	0%
Concessions/Programs/Novelties	2%	1%
Broadcast Rights	1%	0%
Royalties/Advertising/Sponsorship	9%	3%
Sports camps	3%	1%
Endowment/Investment Income	8%	2%
Miscellaneous	6%	2%
Total Generated Revenues	100%	29%
Allocated Revenues:		0%
Direct Institutional Support		46%
Indirect Institutional Support		10%
Student Fees		15%
Direct government support		1%
Total Allocated Revenues		71%
Total All Revenues		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.

TABLE 6.13
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Grants-in-Aid	
Men	14%
Women	12%
Administrative and Non-gender	1%
Total	26%
Guarantees and Options	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	1%
Salaries and Benefits – University paid	
Men	13%
Women	7%
Administrative and Non-gender	12%
Total	31%
Salaries and Benefits – Third Party paid	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Severance Pay	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Team travel	
Men	5%
Women	3%
Administrative and Non-gender	0%
Total	8%
Recruiting	
Men	1%
Women	1%
Administrative and Non-gender	0%
Total	2%

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

TABLE 6.13 (CONTINUED)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS
 PERCENT OF TOTAL EXPENSES
 FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Facilities Maintenance and Rental	
Men	1%
Women	0%
Administrative and Non-gender	6%
Total	8%
Indirect Institutional Support	
Women	1%
Administrative and Non-gender	6%
Total	8%
Other	
Women	0%
Administrative and Non-gender	3%
Total	5%
Total Operating Expenses	
Women	26%
Administrative and Non-gender	33%
Total	100%

Note: These percentages are based on mean values, rather than medians.

DIVISION I WITHOUT FOOTBALL

Division I without football

TABLE 7.1
SUMMARY OF REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses	Median Net Revenue
2016				
Men's	960,000	4,509,000	5,498,000	(4,441,000)
Women's	260,000	3,939,000	5,243,000	(4,821,000)
Coed	1,398,000	6,248,000	5,029,000	(3,266,000)
Total	2,842,000	16,018,000	15,956,000	(12,595,000)
2015				
Men's	952,000	4,549,000	5,126,000	(3,853,000)
Women's	286,000	3,590,000	4,870,000	(4,598,000)
Coed	1,422,000	6,053,000	4,595,000	(3,033,000)
Total	2,915,000	15,243,000	15,066,000	(11,764,000)
2014				
Men's	912,000	4,043,000	4,820,000	(3,580,000)
Women's	242,000	3,375,000	4,581,000	(4,275,000)
Coed	1,280,000	5,801,000	4,302,000	(2,876,000)
Total	2,667,000	14,413,000	14,322,000	(11,245,000)
2004				
Men's	463,000	2,273,000	2,584,000	(1,885,000)
Women's	101,000	1,866,000	2,506,000	(2,277,000)
Coed	548,000	2,872,000	1,854,000	(1,178,000)
Total	1,469,000	7,281,000	7,147,000	(5,266,000)

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.

Division I without football

TABLE 7.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
MEDIAN VALUES

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016 (1.377)			
Men's	697,000	3,275,000	3,993,000
Women's	188,000	2,860,000	3,807,000
Coed	1,016,000	4,538,000	3,652,000
Total	2,064,000	11,632,000	11,587,000
2015 (1.352)			
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
2014 (1.324)			
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
2004 (1.000)			
Men's	463,000	2,273,000	2,584,000
Women's	101,000	1,866,000	2,506,000
Coed	548,000	2,872,000	1,854,000
Total	1,469,000	7,281,000	7,147,000

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8, 2011 = 288.4, 2012 = 293.2, 2013 = 297.8, 2014 = 306.7, 2015 = 313.3, 2016 = 319.0

Higher Education Price Index is an inflation index specifically to track the main cost drivers in higher education.

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

Division I without football

TABLE 7.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL

FISCAL YEARS 2014-2016

	— Generated Revenues —			— Total Revenues —			— Total Expenses —		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2016									
Men's	-0.99%	1.83%	0.83%	-2.67%	1.80%	-0.88%	5.33%	1.93%	7.26%
Women's	-11.32%	1.98%	-9.34%	7.72%	2.01%	9.73%	5.69%	1.95%	7.64%
Coed	-3.42%	1.76%	-1.66%	1.36%	1.87%	3.23%	7.44%	2.00%	9.45%
Total	-4.27%	1.75%	-2.52%	3.17%	1.91%	5.08%	3.98%	1.93%	5.90%
2015									
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%
	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%
2014									
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%

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 7.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
DIVISION I WITHOUT FOOTBALL

FISCAL YEARS 2004, 2014-2016

	Generated Revenues	Total Revenues	Total Expenses
2016			
Women's Basketball	72,000	1,249,000	1,517,000
2015			
Women's Basketball	75,000	1,117,000	1,404,000
2014			
Women's Basketball	66,000	1,067,000	1,371,000
2004			
Women's Basketball	36,000	568,000	808,000

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.

Division I without football

TABLE 7.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Women's Program	0	0%	NA	95	100%	(4,821,000)
Total	0	0%	NA	95	100%	(12,595,000)
2015						
Women's Program	0	0%	NA	94	100%	(4,598,000)
Total	0	0%	NA	94	100%	(11,764,000)
2014						
Women's Program	0	0%	NA	95	100%	(4,275,000)
Total	0	0%	NA	95	100%	(11,245,000)
2004						
Women's Program	0	0%	NA	94	100%	(2,277,000)
Total	1	1%	3,218,000	93	99%	(5,367,000)

Division I without football

TABLE 7.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL

FISCAL YEARS 2004, 2014-2016

	— Generated Revenues Exceed Expenses —			— Expenses Exceed Generated Revenues —		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2016						
Men's Basketball	5	5%	1,742,000	90	95%	(1,573,000)
Women's Basketball	0	0%	NA	95	100%	(1,415,000)
2015						
Men's Basketball	6	6%	841,000	88	94%	(1,445,000)
Women's Basketball	0	0%	NA	94	100%	(1,308,000)
2014						
Men's Basketball	7	7%	885,000	88	93%	(1,358,000)
Women's Basketball	0	0%	NA	95	100%	(1,257,000)
2004						
Men's Basketball	8	8%	704,000	86	83%	(640,000)
Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 7.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
FISCAL YEAR 2016 – MEDIAN VALUES

	2016
Total Ticket Sales	228,000
NCAA and conference distributions	594,000
Guarantees and options	240,000
Cash contributions from alumni and others	705,000
Third-Party Support	0
Other:	
Concessions/Programs/Novelties	13,000
Broadcast Rights	0
Royalties/Advertising/Sponsorship	318,000
Sports camps	9,000
Endowment/Investment Income	33,000
Miscellaneous	0
Total Generated Revenues	2,842,000
Allocated Revenues:	
Direct Institutional Support	9,216,000
Indirect Institutional Support	1,058,000
Student Fees	461,000
Direct government support	0
Total Allocated Revenues	12,633,000
Total All Revenues	16,018,000

Division I without football

TABLE 7.8
OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Grants-in-Aid	
Men	2,003,000
Women	2,438,000
Administrative and Non-gender	29,000
Total	4,646,000
Guarantees and Options	
Men	27,000
Women	5,000
Administrative and Non-gender	0
Total	36,000
Salaries and Benefits – University paid	
Men	1,544,000
Women	1,272,000
Administrative and Non-gender	2,051,000
Total	5,085,000
Salaries and Benefits – Third Party paid	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Severance Pay	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Team travel	
Men	693,000
Women	553,000
Administrative and Non-gender	1,000
Total	1,251,000
Recruiting	
Men	129,000
Women	99,000
Administrative and Non-gender	0
Total	233,000

	Total
Equipment/uniforms/supplies	
Men	221,000
Women	176,000
Administrative and Non-gender	30,000
Total	460,000
Fundraising	
Men	11,000
Women	5,000
Administrative and Non-gender	176,000
Total	225,000
Game Expenses	
Men	148,000
Women	103,000
Administrative and Non-gender	32,000
Total	336,000
Medical	
Men	0
Women	0
Administrative and Non-gender	166,000
Total	201,000
Membership Dues	
Men	5,000
Women	5,000
Administrative and Non-gender	38,000
Total	55,000
Sports Camps	
Men	0
Women	0
Administrative and Non-gender	0
Total	0
Spirit Groups	
Men	0
Women	0
Administrative and Non-gender	24,000
Total	28,000

Division I without football

TABLE 7.8 (CONTINUED)
 OPERATING EXPENSES BY OBJECTS OF EXPENDITURE
 DIVISION I WITHOUT FOOTBALL
 FISCAL YEAR 2016 – MEDIAN VALUES

	Total
Facilities Maintenance and Rental	
Men	52,000
Women	30,000
Administrative and Non-gender	298,000
Total	536,000
Indirect Institutional Support	
Women	0
Administrative and Non-gender	555,000
Total	788,000
Other	
Women	61,000
Administrative and Non-gender	380,000
Total	562,000
Total Operating Expenses	
Women	5,243,000
Administrative and Non-gender	5,029,000
Total	15,956,000
Total	15,956,000

Division I without football

TABLE 7.9
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2016 – MEDIAN VALUES

	— Men's Programs —				— Women's Programs —			
Baseball	79	87,000	945,000	(58,000)	N/A	N/A	N/A	N/A
Basketball	95	561,000	2,202,000	(6,000)	95	72,000	1,517,000	(81,000)
Bowling	0	0	0	0	6	0	227,000	(36,000)
Crew	0	0	0	0	19	26,000	347,000	0
Equestrian	0	0	0	0	1	1,000	212,000	(211,000)
Fencing	4	4,000	180,000	0	5	3,000	196,000	0
Field Hockey	N/A	N/A	N/A	N/A	17	33,000	709,000	0
Golf	79	34,000	245,000	(5,000)	60	15,000	278,000	(15,000)
Gymnastics	1	45,000	139,000	(17,000)	3	59,000	1,224,000	0
Ice Hockey	9	1,084,000	2,926,000	0	5	26,000	1,945,000	(308,000)
Lacrosse	23	64,000	1,060,000	0	31	31,000	620,000	0
Rifle	0	0	0	0	0	0	0	0
Rugby	0	0	0	0	1	0	851,000	0
Sand Volleyball	0	0	0	0	16	3,000	88,000	(45,000)
Skiing	3	39,000	535,000	56,000	3	38,000	526,000	(21,000)
Soccer	84	39,000	745,000	0	88	25,000	756,000	(3,000)
Softball	N/A	N/A	N/A	N/A	72	31,000	646,000	(25,000)
Swimming	38	19,000	307,000	0	49	19,000	353,000	(4,000)
Tennis	74	6,000	251,000	(2,000)	84	5,000	311,000	(4,000)
Track & Field/ Cross Country	89	11,000	422,000	(32,000)	93	9,000	457,000	(32,000)
Triathlon	0	0	0	0	1	26,000	110,000	(84,000)
Volleyball	9	135,000	681,000	(253,000)	87	22,000	724,000	(51,000)
Water Polo	11	57,000	315,000	0	13	25,000	307,000	(17,000)
Wrestling	10	69,000	639,000	0	0	0	0	0
Other	8	38,000	169,000	(28,000)	4	42,000	367,000	1,000

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.

of Institutions Sponsoring represents the N that reported financial data for each of the sports listed. These N's do not reflect the overall sponsorship numbers.

Division I without football

TABLE 7.10
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches					Assistant Coaches			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	63,000	111,000	110,000	121,000	Baseball	48,000	94,000	99,000	109,000
Basketball	177,000	345,000	379,000	413,000	Basketball	168,000	315,000	332,000	337,000
Fencing	8,000	15,000	15,000	16,000	Fencing	4,000	4,000	7,000	13,000
Football	0	295,000	0	0	Football	228,000	186,000	0	0
Golf	19,000	46,000	51,000	54,000	Golf	3,000	0	0	0
Gymnastics	69,000	47,000	48,000	48,000	Gymnastics	6,000	0	0	0
Ice Hockey	147,000	346,000	343,000	412,000	Ice Hockey	140,000	265,000	245,000	279,000
Lacrosse	50,000	132,000	131,000	138,000	Lacrosse	15,000	108,000	111,000	114,000
Rifle	19,000	0	0	0	Rifle	0	0	0	0
Skiing	37,000	49,000	49,000	50,000	Skiing	55,000	71,000	46,000	47,000
Soccer	60,000	103,000	111,000	113,000	Soccer	30,000	64,000	72,000	73,000
Swimming	25,000	33,000	33,000	39,000	Swimming	14,000	24,000	28,000	29,000
Tennis	22,000	38,000	38,000	42,000	Tennis	4,000	4,000	4,000	3,000
Track & Field/ Cross Country	25,000	41,000	41,000	44,000	Track & Field/ Cross Country	14,000	29,000	28,000	32,000
Volleyball	56,000	118,000	137,000	134,000	Volleyball	44,000	84,000	104,000	101,000
Water Polo	35,000	58,000	58,000	61,000	Water Polo	22,000	23,000	18,000	32,000
Wrestling	68,000	93,000	101,000	110,000	Wrestling	28,000	60,000	66,000	84,000
Other	36,000	46,000	50,000	51,000	Other	12,000	31,000	29,000	27,000

Division I without football

TABLE 7.10 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches					Administrative			
	2004	2014	2015	2016		2004	2014	2015	2016
Baseball	113,000	214,000	233,000	236,000	Baseball	12,000	0	0	0
Basketball	351,000	674,000	727,000	774,000	Basketball	37,000	43,000	43,000	55,000
Fencing	13,000	19,000	22,000	29,000	Fencing	0	0	0	0
Football	350,000	481,000	0	0	Football	14,000	358,000	0	0
Golf	17,000	50,000	55,000	59,000	Golf	15,000	0	0	0
Gymnastics	75,000	47,000	48,000	48,000	Gymnastics	0	0	0	0
Ice Hockey	290,000	610,000	596,000	649,000	Ice Hockey	25,000	0	18,000	66,000
Lacrosse	54,000	241,000	250,000	260,000	Lacrosse	12,000	0	0	0
Rifle	19,000	0	0	0	Rifle	-	0	0	0
Skiing	86,000	135,000	136,000	143,000	Skiing	11,000	0	0	0
Soccer	90,000	161,000	180,000	185,000	Soccer	4,000	0	0	0
Swimming	41,000	62,000	62,000	68,000	Swimming	10,000	0	0	0
Tennis	25,000	48,000	44,000	46,000	Tennis	7,000	0	0	0
Track & Field/ Cross Country	40,000	74,000	73,000	76,000	Track & Field/ Cross Country	1,000	0	0	0
Volleyball	97,000	212,000	227,000	260,000	Volleyball	18,000	0	0	0
Water Polo	55,000	95,000	110,000	93,000	Water Polo	10,000	0	0	0
Wrestling	79,000	151,000	172,000	190,000	Wrestling	0	0	0	0
Other	46,000	84,000	69,000	83,000	Other	10,000	0	0	0

Division I without football

TABLE 7.11
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
FISCAL YEAR 2016 – MEDIAN VALUES

	Head Coaches				Assistant Coaches				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	106,000	180,000	186,000	195,000	Basketball	129,000	225,000	235,000	247,000
Bowling	10,000	22,000	24,000	26,000	Bowling	4,000	0	0	3,000
Crew	43,000	62,000	66,000	64,000	Crew	14,000	44,000	42,000	45,000
Equestrian	8,000	53,000	55,000	54,000	Equestrian	0	0	0	0
Fencing	9,000	14,000	14,000	26,000	Fencing	4,000	6,000	6,000	4,000
Field Hockey	53,000	86,000	90,000	96,000	Field Hockey	15,000	62,000	59,000	79,000
Golf	23,000	49,000	51,000	55,000	Golf	5,000	0	0	0
Gymnastics	68,000	90,000	82,000	118,000	Gymnastics	66,000	52,000	36,000	76,000
Ice Hockey	81,000	193,000	198,000	199,000	Ice Hockey	54,000	155,000	159,000	167,000
Lacrosse	42,000	70,000	73,000	77,000	Lacrosse	17,000	52,000	56,000	56,000
Rifle	7,000	0	0	0	Rifle	5,000	0	0	0
Rugby	0	85,000	71,000	101,000	Rugby	0	30,000	49,000	49,000
Sand Volleyball	0	29,000	28,000	33,000	Sand Volleyball	0	10,000	9,000	10,000
Skiing	37,000	49,000	49,000	50,000	Skiing	55,000	45,000	67,000	79,000
Soccer	51,000	89,000	91,000	96,000	Soccer	30,000	61,000	66,000	70,000
Softball	47,000	82,000	81,000	81,000	Softball	20,000	53,000	59,000	65,000
Swimming	27,000	40,000	39,000	42,000	Swimming	17,000	26,000	24,000	29,000
Tennis	22,000	37,000	38,000	47,000	Tennis	4,000	3,000	3,000	3,000
Track & Field/ Cross Country	26,000	47,000	47,000	50,000	Track & Field/ Cross Country	15,000	36,000	35,000	39,000
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	55,000	88,000	96,000	97,000	Volleyball	33,000	61,000	63,000	73,000
Water Polo	37,000	58,000	58,000	58,000	Water Polo	19,000	17,000	16,000	14,000
Other	50,000	56,000	67,000	66,000	Other	27,000	19,000	25,000	33,000

Division I without football

TABLE 7.11 (CONTINUED)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
FISCAL YEAR 2016 – MEDIAN VALUES

	Total Coaches				Administrative				
	2004	2014	2015	2016	2004	2014	2015	2016	
Basketball	234,000	399,000	433,000	445,000	Basketball	26,000	19,000	30,000	30,000
Bowling	11,000	27,000	31,000	32,000	Bowling	0	0	0	0
Crew	62,000	105,000	112,000	119,000	Crew	5,000	0	0	0
Equestrian	8,000	53,000	55,000	54,000	Equestrian	0	0	0	0
Fencing	13,000	20,000	21,000	30,000	Fencing	0	0	0	0
Field Hockey	66,000	143,000	155,000	186,000	Field Hockey	10,000	0	0	0
Golf	28,000	60,000	57,000	61,000	Golf	3,000	0	0	0
Gymnastics	97,000	142,000	117,000	195,000	Gymnastics	13,000	0	0	0
Ice Hockey	132,000	348,000	357,000	360,000	Ice Hockey	7,000	0	17,000	16,000
Lacrosse	56,000	124,000	127,000	132,000	Lacrosse	0	0	0	0
Rifle	10,000	0	0	0	Rifle	0	0	0	0
Rugby	0	115,000	120,000	151,000	Rugby	0	0	0	0
Sand Volleyball	0	36,000	38,000	42,000	Sand Volleyball	0	0	0	0
Skiing	86,000	135,000	136,000	143,000	Skiing	11,000	0	0	0
Soccer	78,000	150,000	154,000	173,000	Soccer	3,000	0	0	0
Softball	65,000	132,000	142,000	147,000	Softball	1,000	0	0	0
Swimming	44,000	70,000	63,000	75,000	Swimming	1,000	0	0	0
Tennis	25,000	48,000	46,000	53,000	Tennis	8,000	0	0	0
Track & Field/ Cross Country	40,000	86,000	85,000	91,000	Track & Field/ Cross Country	8,000	0	0	0
Triathlon	0	0	0	0	Triathlon	0	0	0	0
Volleyball	83,000	154,000	155,000	164,000	Volleyball	2,000	0	0	0
Water Polo	43,000	95,000	92,000	93,000	Water Polo	8,000	0	0	0
Other	76,000	77,000	92,000	105,000	Other	0	0	0	0

Division I without football

TABLE 7.12
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I WITHOUT FOOTBALL

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total Subdivision Percent of	
Total Ticket Sales	18%	4%
NCAA and conference distributions	18%	4%
Guarantees and options	6%	1%
Cash contributions from alumni and others	29%	7%
Third-Party Support	1%	0%
Other:	0%	0%
Concessions/Programs/Novelties	2%	0%
Broadcast Rights	3%	1%
Royalties/Advertising/Sponsorship	12%	3%
Sports camps	3%	1%
Endowment/Investment Income	2%	1%
Miscellaneous	7%	2%
Total Generated Revenues	100%	23%
Allocated Revenues:		0%
Direct Institutional Support		52%
Indirect Institutional Support		10%
Student Fees		15%
Direct government support		0%
Total Allocated Revenues		77%
Total All Revenues		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.

Division I without football

TABLE 7.13
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Grants-in-Aid	
Men	12%
Women	16%
Administrative and Non-gender	1%
Total	29%
Guarantees and Options	
Men	1%
Women	0%
Administrative and Non-gender	0%
Total	1%
Salaries and Benefits – University paid	
Men	11%
Women	8%
Administrative and Non-gender	12%
Total	32%
Salaries and Benefits – Third Party paid	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Severance Pay	
Men	0%
Women	0%
Administrative and Non-gender	0%
Total	0%
Team travel	
Men	5%
Women	4%
Administrative and Non-gender	0%
Total	8%
Recruiting	
Men	1%
Women	1%
Administrative and Non-gender	0%

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

TABLE 7.13 (CONTINUED)
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION I WITHOUT FOOTBALL
 PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2016 – BASED ON MEAN VALUES

	Total
Facilities Maintenance and Rental	
Men	1%
Women	0%
Administrative and Non-gender	5%
Total	6%
Indirect Institutional Support	
Women	1%
Administrative and Non-gender	7%
Total	8%
Other	
Women	1%
Administrative and Non-gender	3%
Total	4%
Total Operating Expenses	
Women	32%
Administrative and Non-gender	32%
Total	100%

Note: These percentages are based on mean values, rather than medians.

Appendix A – Objectives and Methods

Objectives. The primary objective of the 2017 edition of this report is to update the information in previous reports. 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. This is also the first report that contains data separated by the two categories of FBS institutions (i.e., Autonomy and Non-Autonomy).

Additionally, Section VIII of the report provides aggregated data for all Division I basketball programs.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subdivision. Additional information regarding gender issues may be found in other NCAA publications.

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 (e.g., ticket sales, student fees and television receipts); Total expenses by expense object (e.g., 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. (www.NCAA.org)

Since response rates for all three subdivisions were 100 percent, readers are able to compare financial results for one member institution with the median and mean results for other 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 trends 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: 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.

Appendix B - 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.
Nongender Revenues and Expenses	Revenues and expenses that are not specifically related to men's or women's programs are grouped as either nongender or administrative. Please see Suggestions for the Reader in the Introduction.
Other	Limited to less than five percent of total revenues may appear in this category. Any excess is to be reclassified to other categories.

Program Sales, Concessions, Novelty Sales and Parking	Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.
Royalties, Licensing, Advertisements, and Sponsorships	All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. In-kind products and services are included.
Sports-Camp Revenues	Amounts received by athletics for sports camps and clinics.
Student Fees	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
Ticket Sales	Revenue received for sales of admissions to athletics events. Included are ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Not included are ticket sales for conference and national tournaments that are pass-through transactions.

Expense Items from Agreed-Upon Procedures

Athletic Student Aid	The total amount of athletically related student aid awarded, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons).
Coaching Other Compensation and Benefits Paid by a Third Party	All compensation paid to the coaching staff by a third party and contractually guaranteed by the institution but not included on the institution's W-2. Examples include shoe and apparel contract revenue, housing allowances, compensation from camps, and television and radio income.
Coaching Salaries, Benefits and Bonuses Paid by the University	Gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all amounts attributable to coaching that would be reportable on the university or related entity W-2 and/or 1099 forms. Examples include car stipend, club membership, entertainment allowance, clothing allowance, television income and tuition remission.
Direct Facilities, Maintenance, and Rental	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
Equipment, Uniforms and Supplies	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
Fundraising, Marketing and Promotion	Costs associated with fundraising, 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, nonteam 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.
Severance Payments	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
Spirit Groups	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
Sports-Camp Expenses	All expenses paid by athletics, including nonathletics personnel salaries and benefits, from hosting sports camps and clinics.
Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party	Includes all compensation paid to the support staff by a third party and guaranteed by the university but included in the W-2 or 1099 forms of the institution. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities	Gross salaries, bonuses and benefits paid to administrative staff (e.g., football secretary and trainers) that would be reportable on university or related entities W-2 or 1099 forms. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Team Travel	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

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

Inflationary Effect	The inflationary effect utilized in some tables is based on the HEPI 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).
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
