

NCAA Revenues and Expenses Database

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Objectives

This database is intended as a supplement to the Revenues and Expenses Reports the NCAA produces annually. It is designed to present the information available in the report in an interactive format for enhanced user control and accessibility.

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.

Since response rates for all three subdivisions were 100%, 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.

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.

Suggestions for the Reader

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

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 allows direct comparisons to groups of peer institutions. Because this is now available, this database 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.

Revenues and Expenses Definitions

Revenue Definitions

Revenues appearing on the athletics budget are grouped as either: (1) Generated revenues; or (2) Allocated revenues.

Generated revenues are produced by the athletics department and are comprised of:

- Ticket sales.
- NCAA and conference distribution.
- Contributions from alumni and others.
- Bowl revenue (collected since 2016).
- Other: Guarantees and options; Third party support; Concessions; Broadcast rights; Royalties/advertising/sponsorship; Sport camps; Endowment/investment income.

Allocated Revenues are comprised of:

- Student activity fees.
- Direct government support.
- Direct school support.
- Indirect school support.

Expense Definitions

Similarly, some expense items have been grouped as either: (1) Those paid by the athletics department; or (2) 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.

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 5% 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% of all football games must be played against FBS, FCS or Division II teams. At least 50% 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% of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50% 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% 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% 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