

Revenues & EXPENSES

2004 – 2009

NCAA® DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2010 edition of Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs. Although editions prior to 1989 were conducted, independently of the NCAA, by Professor Mitch Raiborn of Bradley University, editions subsequent to that date have been joint efforts of the NCAA research staff and me. This edition includes data for the fiscal years 2004 through 2009.

Both the format and content of the study continue to evolve. The 2010 reporting consists of four separate segments – one for each of the three Divisions I subdivisions and one for all Division I men’s and women’s basketball. Separate reports for Divisions II and III will be issued later this year. The feedback we have received from readers of previous editions indicates that the operating environment and financial aspects in each division and subdivision are sufficiently different to warrant separate reports. The format for the 2008, 2009, and 2010 editions is significantly different from that of previous editions, and the reader is encouraged to read the Introduction for explanation of these changes. Most data reported for fiscal years prior to 2004 are not comparable to those of subsequent years.

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

It is also relevant to note that in the Spring of 2004 the 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 in our survey instrument, which were implemented with the Fall 2004 data collection and are reflected in this report.

I express my sincere appreciation to Jim Isch, Interim President, and Todd Petr, Managing Director of Research for the NCAA, for providing me the opportunity to conduct this study and the freedom to carry it out as I saw fit. Their enthusiastic support is not only sincerely appreciated but is vital to the continuation of this project. Very special thanks go to Nicole Bracken, Associate Director of Research, and to Erin Zgonc, Assistant Director of Research for their many hours of data compilation and for getting us unstuck. Thanks also to my fellow consultant and colleague Maria DeJulio and to Karen Cooper of the NCAA Research Department. Their energetic support and assistance, as well as warm collegiality made completion of this year’s report possible and enjoyable.

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

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

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

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2009

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2009. It is the result of surveys conducted during the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render those reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 2010 edition of the report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of revenue and expense trends of athletics programs within each of the respective NCAA Division I subdivisions. A third objective is to provide data relevant to gender issues.

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

Changes and Revisions. There were substantial changes incorporated in the 2004 report and continued through this edition, including:

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

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including this 2010 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero.

The use of medians is in keeping with generally accepted statistical methodology utilized by researchers. Medians mitigate the effect that extreme responses, either high or low, have on means. Comparisons with median values and frequency distributions also better enable institutional officials to determine their relative position within their peer group.

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

- There was an upward movement in generated revenues for the median FBS institutions but downward trends in the other two subdivisions from 2008 to 2009 — FBS = 5.8 percent increase; FCS = 3.1 percent decrease; DI w/o FB = 1.2 percent decrease. (2.1)
- Total expenses for the period increased at a faster rate than generated revenues for each subdivision. The gaps in the FCS and DI w/o FB, however, were minimal. (2.1)
- A related observation is the portions of total revenues that are allocated by the institutions — 20 percent in the FBS; 72 percent in the FCS; 76 percent in DI w/o FB. This increased in all subdivisions. (3.14)
- Of particular interest are the growth rates in total expenses after removal of the inflationary effect — two percent increase in the FBS; two percent decrease in the FCS; 0.4 percent decrease in DI w/o FB. (3.3)
- The increase gap, which measures the difference in growth rates of athletic spending and overall institutional spending remains very small in all three subdivisions over the two year period — and is essentially zero at the FBS level. (2.7)
- A total of 14 athletics programs in the FBS reported positive net revenues for the 2009 fiscal year, which represents a decrease from the 25 reported in 2008. The gap between the “profitable” programs and the remainder continued to grow, however a bit more slowly. (3.5)
- In all subdivisions, three revenue sources account for 50 percent or more of total generated revenues. These are ticket sales, alumni and booster contributions, and NCAA and conference distributions. (3.14)
- Similarly, in all subdivisions, two expense line items, grants-in-aid and salaries and benefits, account for approximately 50 percent of total expenses. (3.15)
- In all subdivisions, the number of participating athletes remains fairly constant, while the expense per athlete continues to increase, as a result of rising expenses. (2.1)
- In all three subdivisions, total athletic expenditures as a percentage of total institutional expenditures have remained constant at approximately five percent for several years. (2.7) More importantly, if net deficits, rather than total expenses are examined, the percentage drops to the neighborhood of one percent in the FBS and four percent in the other two subdivisions.

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2009

BACKGROUND AND CHANGES

The 2008 edition of Revenues and Expenses of Intercollegiate Athletics Programs reflected significant changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public, and from NCAA leadership and were designed to render the reported information more relevant, meaningful, and useful. The primary objective then and now is to isolate the financial impact of athletics on the respective **educational institutions**, rather than the surplus or deficit of the athletics budget. The 2010 edition continues that effort.

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

- student fees directly allocated to athletics;
- direct institutional support, which are financial transfers directly from the general fund to athletics;
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution in behalf of athletics, and
- direct governmental support – 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 entities outside the athletics department.

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

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

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

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

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2010 edition provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2004 through 2009 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. The data were collected via a questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are close to 100 percent usable response rates.

Similar studies were conducted for the NCAA under the previous format since 1969, with resulting reports published under the same title periodically from 1970 through 2004. The corresponding reports have been published and are available on the NCAA Website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Raiborn, of Bradley University, and the data collected are not in the possession of nor under the control of the NCAA.

Other Changes. Other changes in data collection and reporting were implemented with the 2008 report and are continued with this year's study. The result is better and more useful reported data in several respects:

1. New line items for operating expense were added for severance pay, game expenses, membership dues, spirit groups, facilities maintenance and rental, and indirect institutional support. The results provide better detailed information and a reduction in the amount reported for the line item in "other" expenses.
2. Percentile tables reporting net revenue for programs and sports now reflect the removal of allocated revenues.
3. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than thirty percent of total operating expenses.
4. New tables have been added to report expense items for the four quartiles of total expense levels. This allows comparisons among institutions of similar budget size.

The 2004 fiscal year was also the first year in which audited data were utilized, as well as the initial year for data to be submitted electronically by

the respective institutions. Better quality data and more useful reporting result from these changes.

OBJECTIVES

The first objective of the 2010 edition of *Revenues and Expenses of Intercollegiate Athletics Programs* is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2003. 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 in the report.

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

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subdivision. Additional information in this area may be obtained from the NCAA Gender Equity Report.

SURVEY METHODS

The 2007, 2008, and 2009 surveys were distributed to all NCAA Division I member institutions, including provisional members. In all cases, respondents were clearly instructed to limit their responses to **intercollegiate athletics** only, excluding intramural and club sports. Survey instructions also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately. These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA).

The financial data requested included: total revenues and expenses by program (men's and women's); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); total expenses by expense object (such as grants-in-aid, salaries, and travel), and categorized salary information.

The survey also obtained organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid, and other similar information. Some of those data are presented in this report, while others may be found in other NCAA publications (See www.NCAA.org.)

As noted, response rates for all three subdivisions were approximately 100 percent. Thus, readers are able to compare financial results for one member institution with the median and mean results for those members in the same subdivision. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institutions' financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the results in the various subdivisions. These comparisons are presented in tabular form in the Summary Section of the report. **Because confidentiality was assured to respondents, neither the NCAA nor the author is able to provide data from individual institutions.** To obtain financial information readers are directed to the U.S. Department of Education Website to obtain EADA information for specific institutions.

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 2008 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are seven sections of the report:

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

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 athletes, and average expense per athlete. These tables make it possible to see overall results and to make comparisons across subdivisions.

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

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

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

SUGGESTIONS FOR THE READER

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

1. An individual institution's actual results may differ greatly from that institution's divisional median or average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the various subdivisions. For instance, athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subdivision are likely to be even greater when making comparisons across different subdivisions. Also noteworthy is the fact that the proportion of private vs. public institutions varies by subdivision.
3. Revenues and expenses which are not specifically related to men's or women's programs have been classified as non-gender or, in some cases, administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision 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 final section of the report for definitions of terms as they are used in this report.

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

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2009 fiscal year, with comparisons to the 2004 through 2008 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. The related table numbers are indicated in parentheses.

FOOTBALL BOWL SUBDIVISION

- The median generated revenues increased by only 5.8 percent, considerably less than the 17.0 percent from 2007 to 2008. Median generated revenues have increased by 23.8 percent since the 2007 fiscal year. (2.1)
- The median total expenses increased by 10.9 percent, as compared with 5.5 percent from 2007 to 2008. The two-year increase was 17.1 percent. The implication is that expenses increased at a faster rate than revenues in the most recent year, but revenues increased more quickly over the two-year period. (2.1) Much of the expense increase is due to increases in the cost of grants in aid and compensation – the two top expense line items. More importantly, 6.0 percent of the total increase is the result of inflation, leaving only a 2.0 percent "real" increase in total expenses for the subdivision. (3.3).
- The median negative net generated revenue for all schools, representing expenses in excess of generated revenues, moved from \$8,089,000 in 2008 to \$10,164,000 in 2009. This is a 25.7 percent increase in losses from 2008, which is significantly greater than the previous year's increase of only seven percent. (2.3)

- By comparison, the median negative net generated revenue for the 111 schools reporting losses grew by 10.5 percent from 2008. (3.5)
- The largest generated revenue of \$138,500,000, compared with the median generated revenue of \$32,264,000 in 2009, is indicative of the disparity in the FBS. (2.5) This disparity is also reflected in the quartile table. (3.8)
- Similarly, the largest total expense is \$127,651,000, while the median is \$45,887,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated revenues for men's programs decreased by 2.7 percent from 2008, in spite of a 2.1 percent inflationary effect. Thus, the real decrease in men's generated revenues was 4.2 percent. Generated revenues for women's programs fell 18.1 percent, which included a 1.8 percent inflationary effect, yielding a 19.9 percent real decline (3.3)
- A total of 14 FBS athletics programs reported positive net generated revenues in 2009, down from 25 in 2008 and 2007. (3.5)
- The median net generated revenues for those surplus programs was \$3,867,000 in 2008 and \$4,360,000 in 2009, while the median net deficit for the remaining programs was \$9,870,000 in 2008 and \$11,267,000 in 2009. The gap between the financially successful programs and others continues to broaden but not at a rapid pace. (3.5)
- Between 50 and 60 percent of football and men's basketball programs have reported net generated revenues (surpluses) for each of the five years reported. This percentage has been relatively stable. (3.6)
- Ticket sales and contributions from alumni and others continue to carry the load for revenues. The former account for approximately 30 percent of generated revenues and 24 percent of total revenue, while the latter account for approximately 25 percent of generated and 20 percent total. Together, these two line items account for over one half of generated revenues. (3.14)

- Similarly, two line items make up almost 50 percent of total expenses for the subdivision. Salaries and benefits at about 33 percent and grants-in-aid at 15 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter appear to be market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. Facilities maintenance and rental weighs in at approximately 13 percent of total expenses as the next largest line item. (3.15)
- The highest salaries are incurred in football, men's basketball, women's basketball, and men's ice hockey in that order. (3.12 and 3.13)
- Median expense per student-athlete showed a 10.8 percent increase from \$69,000 in 2008 to \$76,000 in 2009. (2.2) The average number of participating student-athletes remained essentially unchanged, while total expenses increased.

FOOTBALL CHAMPIONSHIP SUBDIVISION

- The median generated revenues decreased from 2008 with by 3.1 percent, as compared with a 6.0 percent increase from 2007 to 2008. (2.1)
- The median total expenses also decreased slightly (0.8 percent decrease) from 2008 and increased 14.0 percent from 2007 to 2009. (2.1) Thus, efforts to manage net costs of athletics appear to have been effective at the FCS level for the 2009 fiscal year.
- The median negative net generated revenue, representing expenses in excess of generated revenues moved from \$7,121,000 in 2006 to \$7,441,000 in 2007, \$7,937,000 in 2008, and \$8,643,000 in 2009. Thus, the median losses for the subdivision's schools continue to grow, increasing by 9.0 percent in 2009. (2.3) The apparent discrepancy between this item and the previous two is the result of reporting median (midpoint) data.
- The largest generated revenue for fiscal 2009 of \$18,736,000 and median generated revenue of \$2,886,000 are indicative of the disparity in the FCS. (2.5) This is also reflected in the quartile table. (4.8)

- Similarly, the largest total expense is \$42,691,000, while the median is \$12,019,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$45,887,000 total expenses) and the FCS (\$12,019,000). Also see Table 4.10 for quartile data.
- Generated revenues for men's programs increased by 3.6 percent from 2008 and 10.0 percent since 2007, while generated revenues for women's programs increased by 2.7 percent from 2008 and 12.4 percent since 2007. (4.1)
- Table 4.3 reflects the portion of increases in revenues and expenses that is the result of inflation. After adjusting for the 2.1 inflationary increase in total expenses, the real change is actually a 2.1 percent decrease. (4.3)
- No athletics programs reported net generated revenues in 2009. The median negative net generated revenue (expenses in excess of generated revenues) in 2008 was \$7,937,000 and \$8,704,000 in 2009. The net losses have increased steadily over the six year period. (4.5)
- Only two percent of football programs and six percent of men's basketball programs, and two percent of women's basketball programs reported net generated revenues (surpluses) for 2009, which is consistent over recent years. These net generated revenues are minimal. The median losses for the remaining programs in 2009 are \$1,453,000 for football, \$601,000 for men's basketball, and \$745,000 for women's basketball. (4.6)
- Ticket sales (17 percent) and contributions from alumni and others (27 percent), in addition to NCAA and conference distributions (14 percent) continue to carry the load as a percentage of generated revenues. (4.14)
- Similarly, two line items make up over 50 percent of total expenses for the subdivision. Salaries and benefits at 32 percent and grants-in-aid at 25 percent are the dominant expense lines. The former follows the national trend of tuition increases, while the latter is apparently market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. No other expense line item is significant. (4.15)

- The highest salaries are incurred in ice hockey, basketball, and football, respectively, on the men's side, and basketball and ice hockey programs on the women's side. (4.12 and 4.13)
- Allocated revenues (those provided by the institution or state government) as a percentage of total revenues have remained steady at 72 percent in since 2006. (4.14)

DIVISION I WITHOUT FOOTBALL

- The median generated revenues fell by 1.2 percent from 2008, after seeing a 9.0 percent increase from 2007 to 2008. (2.1)
- The median total expenses increased by only 1.5 percent from 2008, much better than the 10.0 percent from 2007 to 2008. Thus, revenues and expenses in this subdivision are moving in a parallel course, and the growth rate appears to be slowing, at least for the moment. (2.1)
- The median negative net generated revenue, representing expenses in excess of generated revenues, at \$8,340,000, reflects a 4 percent increase from 2008, a substantially lower growth rate than the 11 percent seen in 2008. (2.3)
- As in the other two subdivisions, the largest generated revenue of \$16,809,000 and median generated revenue of \$2,099,000 are indicative of the disparity in the subdivision. (2.5) This is also reflected in the quartile table. (5.8)
- Similarly, the largest total expense is \$30,102,000, while the median is \$10,502,000, indicative of the varying budget sizes.(2.6) This table also reflects the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data.
- Generated revenues decreased by one percent from 2008 for men's programs, while women's programs saw a five percent increase. (5.1)
- Table 5.3 reflects the portions of increases in revenues expenses that are the result of inflation and the portions that reflect the "real" changes. For example, after adjusting for the 2.1 percent inflationary increase, there was actually a 0.44 percent decrease in total expenses for the subdivision. (5.3)

- No athletics program in this subdivision has reported net generated revenues since 2005, while one reported small net revenues for 2004. The median negative net generated revenue (expenses in excess of generated revenues) in 2009 was \$8,340,000. The net losses have increased steadily over the five year period, from \$5,367,000 in 2004. (5.5)
- Between seven percent and 10.0 percent of men's basketball programs reported net generated revenues (surpluses) for each of the six years, moving from \$700,000 in 2004 to almost \$952,000 in 2009. Women's basketball losses have grown from \$686,000 in 2004 to \$1,003,000 in 2009. (5.6)
- As in the FCS, ticket sales (20 percent), NCAA/conference distributions (16 percent), and contributions from alumni and others (29 percent) account for the preponderance of generated revenues. Generated revenues account for only 24 percent of total revenues in the subdivision. (5.14)
- The two line items of grants-in-aid and salaries make up 60 percent of total expenses for the subdivision. Salaries and benefits comprise 32 percent and grants-in-aid 28 percent. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)

DASHBOARD OBSERVATIONS

As was true with the 2008 data, there are some significant trends of interest. In the FBS, total athletics expenditures as a percentage of the total institutional budget have remained remarkably steady at five percent since 2004. This indicates that athletics expenses have increased at roughly the same pace as those of the overall institution. FCS showed a slight increase from five percent in 2004 to six percent in 2009, while Division I schools without football have fluctuated between four and six percent. It should also be noted that for these purposes, athletics generated revenues have not been netted against expenditures.

In all three subdivisions, athletic aid and compensation are the two largest expense items. In the FBS, athletic aid as a percentage of total operating expenses remained at 16 percent in 2009. FCS schools also stayed steady at 28 percent. The same ratio for DI without football increased from 28 percent in 2008 to 29 percent in 2009, which is a reduction from the 2004 ratio of 30 percent. Total compensation as a percentage of total operating expenses has remained stable for all subdivisions, although the FBS saw a slight increase from 33 to 34 percent and DI without football increased from 32 to 33 percent.

Generated revenues as a percentage of athletic expenses, a measure of self-sufficiency, continue to hover around 25 to 28 percent for the FCS and 20 to 21 percent for DI without football. The FBS schools, however, saw a substantial drop in self-sufficiency from 76 percent in 2008 to 72 percent in 2009.

The FBS continues to rely heavily on football revenues (46 percent), as does, to a lesser extent the FCS at 23 percent.

One final note is the dramatic increase in athletic expense per student athlete for FBS schools, increasing by \$6,000 (seven percent.) Although the other two subdivisions experienced increases, they were not so large.

SUMMARY INFORMATION

**TABLE 2.1
HIGHLIGHTS
Division I
Fiscal Years 2004 through 2009**

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Median Total Revenue				Average Number of Athletes			
2009	\$45,698,000	\$12,111,000	\$10,382,000	2009	603	503	347
Percent change from 2008	11.2%	0.3%	3.0%	Percent change from 2008	0.2%	- 1.8%	3.0%
2008	41,088,000	12,080,000	10,082,000	2008	602	512	337
Percent change from 2007	9.4%	14.8%	8.6%	Percent change from 2007	0.7%	1.2%	2.4%
2007	37,566,000	10,527,000	9,281,000	2007	598	506	329
2006	35,400,000	9,642,000	8,771,000	2006	588	494	327
2005	32,849,000	9,007,000	8,036,000	2005	589	498	323
2004	28,214,000	7,770,000	7,281,000	2004	577	492	311
Median Total Generated Revenue				Median Expense per Athlete			
2009	\$32,264,000	\$2,886,000	\$2,099,000	2009	76,000	24,000	30,000
Percent change from 2008	5.8%	- 3.1%	- 1.2%	Percent change from 2008	10.8%	1.0%	- 1.4%
2008	30,494,000	2,978,000	2,125,000	2008	69,000	24,000	31,000
Percent change from 2007	17.0%	6.0%	9.3%	Percent change from 2007	4.8%	13.6%	7.4%
2007	26,062,000	2,809,000	1,945,000	2007	66,000	21,000	29,000
2006	26,432,000	2,345,000	1,828,000	2006	61,000	19,000	27,000
2005	24,312,000	2,214,000	1,619,000	2005	53,000	17,000	25,000
2004	22,864,000	2,047,000	1,469,000	2004	50,000	16,000	23,000
Median Total Expense				Note: Participating Athletes totals represent non- duplicated count.			
2009	\$45,887,000	\$12,019,000	\$10,502,000				
Percent change from 2008	10.9%	- 0.8%	1.5%				
2008	41,363,000	12,115,000	10,347,000				
Percent change from 2007	5.5%	14.9%	10.0%				
2007	39,192,000	10,541,000	9,403,000				
2006	35,756,000	9,485,000	8,918,000				
2005	31,128,000	8,655,000	7,931,000				
2004	28,991,000	7,810,000	7,147,000				

**TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2005 through 2009**

	FBS	FCS	Div. I w/o Football		FBS	FCS	Div. I w/o Football
Participating Athletes by Program (Average)				Annual cost of full grant (Average)			
Men's Program – 2009	331	288	171	Public Schools			
– 2008	333	291	167	2009 – In-state	20,000	18,000	19,000
– 2007	331	290	161	2009 – Out-of-state	31,000	27,000	29,000
– 2006	325	284	162	2008 – In-state	18,000	17,000	18,000
– 2005	328	286	159	2008 – Out-of-state	29,000	26,000	28,000
– 2004	322	283	153	2007 – In-state	18,000	16,000	17,000
Women's Program – 2009	272	216	176	2007 – Out-of-state	28,000	24,000	26,000
– 2008	270	221	170	2006 – In-state	17,000	15,000	16,000
– 2007	267	217	167	2006 – Out-of-state	26,000	23,000	26,000
– 2006	263	210	165	2005 – In-state	16,000	14,000	16,000
– 2005	261	212	164	2005 – Out-of-state	25,000	22,000	25,000
– 2004	255	210	157	2004 – In-state	15,000	13,000	14,000
				2004 – Out-of-state	24,000	20,000	23,000
Median Expenses per Athlete				Private Schools			
Men's Program – 2009	64,000	18,000	22,000	2009 – In-state	46,000	43,000	42,000
– 2008	57,000	17,000	21,000	2008 – In-state	44,000	41,000	40,000
– 2007	50,000	15,000	20,000	2007 – In-state	41,000	39,000	38,000
– 2006	47,000	15,000	19,000	2006 – In-state	39,000	36,000	36,000
– 2005	41,000	13,000	18,000	2005 – In-state	37,000	34,000	34,000
– 2004	41,000	12,000	17,000	2004 – In-state	35,000	32,000	32,000
Women's Program – 2009	29,000	16,000	20,000				
– 2008	27,000	15,000	20,000				
– 2007	25,000	14,000	19,000				
– 2006	23,000	13,000	18,000				
– 2005	22,000	11,000	16,000				
– 2004	21,000	11,000	16,000				

Note: Participating Athletes totals represent non– duplicated count.

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2009

	2004	2005	2006	2007	2008	2009
Football Bowl Subdivision						
Total Generated Revenues	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000
Total Expenses	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000	45,887,000
Median Net Generated Revenue	(5,902,000)	(5,565,000)	(7,265,000)	(7,529,000)	(8,089,000)	(10,164,000)
Football Championship Subdivision						
Total Generated Revenues	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000
Total Expenses	7,810,000	8,655,000	9,485,000	10,541,000	12,115,000	12,019,000
Median Net Generated Revenue	(5,907,000)	(6,231,000)	(7,121,000)	(7,441,000)	(7,937,000)	(8,643,000)
Division I without Football						
Total Generated Revenues	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000
Total Expenses	7,147,000	7,931,000	8,918,000	9,403,000	10,347,000	10,502,000
Median Net Generated Revenue	(5,266,000)	(5,881,000)	(6,607,000)	(7,260,000)	(8,031,000)	(8,340,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2009

	2004	2005	2006	2007	2008	2009
Football Bowl Subdivision						
Largest Reported	103,871,000	89,701,000	241,365,000	117,066,000	123,770,000	138,459,000
Median	28,214,000	32,849,000	35,400,000	37,566,000	41,088,000	45,698,000
Football Championship Subdivision						
Largest Reported	31,671,000	31,144,000	33,514,000	35,761,000	38,701,000	42,565,000
Median	7,770,000	9,007,000	9,642,000	10,527,000	12,080,000	12,111,000
Division I without Football						
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000	30,102,000
Median	7,281,000	8,036,000	8,771,000	9,281,000	10,082,000	10,382,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION I
Fiscal Years 2004 through 2009

	2004	2005	2006	2007	2008	2009
Football Bowl Subdivision						
Largest Reported	103,862,000	89,696,000	236,835,000	109,379,000	118,456,000	138,459,000
Median	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000	32,264,000
Football Championship Subdivision						
Largest Reported	15,431,000	14,033,000	15,171,000	15,249,000	17,514,000	18,736,000
Median	2,047,000	2,214,000	2,345,000	2,809,000	2,978,000	2,886,000
Division I without Football						
Largest Reported	15,413,000	10,981,000	12,452,000	13,801,000	13,693,000	16,809,000
Median	1,469,000	1,619,000	1,828,000	1,945,000	2,125,000	2,099,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION I
Fiscal Years 2005 through 2009

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

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Years 2004, 2006, 2008 and 2009

	FBS				FCS				Div. I w/o Football			
	2004	2006	2008	2009	2004	2006	2008	2009	2004	2006	2008	2009
Sponsored sport count	19	19	19	19	18	18	18	18	16	16	16	17
Athletics expenditures as percentage of total institutional budget	4.6%	5.0%	5.3%	5.2%	5.2%	5.4%	5.9%	6.2%	4.5%	5.5%	5.5%	5.2%
Generated Revenues as percentage of Total Revenues	79.0%	76.2%	76.6%	74.7%	26.9%	27.9%	26.7%	26.0%	20.5%	20.5%	21.1%	20.0%
Allocated Revenues as percentage of Total Revenues	21.3%	23.8%	23.4%	25.3%	73.8%	72.1%	73.3%	74.0%	79.5%	79.5%	78.9%	80.0%
Generated Revenues as percentage of total athletic expenditures (self-sufficiency)	76.9%	73.9%	76.0%	71.9%	24.9%	27.6%	26.1%	26.6%	20.3%	20.5%	20.7%	19.5%
Reliance on football generated revenues	43.0%	42.9%	44.6%	45.8%	21.4%	20.2%	21.5%	22.8%	9.7%	1.1%	1.4%	1.9%
Reliance on women's and men's basketball revenues	15.4%	13.2%	13.0%	13.3%	18.8%	17.6%	16.8%	16.6%	29.6%	30.2%	27.8%	28.6%
Increase Gap: Athlete vs. Organization Expense	.	2.1%	0.2%	0.0%	.	1.7%	0.1%	1.8%	.	3.3%	0.7%	2.2%
Athletic aid as percentage of total operating expenses	16.1%	16.6%	16.0%	16.1%	28.6%	28.3%	27.8%	28.3%	30.2%	28.9%	28.3%	28.6%
Total compensation as percentage of total operating expenses	33.8%	32.4%	33.3%	34.2%	34.6%	32.7%	32.5%	32.1%	34.0%	32.1%	31.7%	32.7%
Coaches' compensation as a percentage of total operating expenses	17.2%	16.7%	17.5%	17.9%	19.8%	18.4%	18.9%	18.9%	19.0%	18.0%	17.7%	18.1%
Administrative compensation as a percentage of total operating expenses	15.5%	14.8%	15.5%	15.6%	13.5%	12.9%	13.2%	12.7%	15.0%	13.2%	12.9%	14.2%
Severance pay as a percentage of total operating expenses	0.0%	0.6%	0.4%	0.2%	0.0%	0.3%	0.5%	0.0%	0.0%	0.2%	0.3%	0.0%
Participation and game expenses as a percentage of total operating expenses	20.6%	20.7%	20.6%	20.5%	17.2%	17.9%	17.8%	17.1%	16.6%	17.4%	17.8%	17.4%
Facilities maintenance and administrative support as a percentage of total operating expenses	10.7%	13.8%	14.5%	15.0%	6.4%	11.5%	12.0%	11.8%	5.4%	9.4%	9.3%	9.2%
Miscellaneous expenses as a percentage of total operating expenses	15.2%	13.4%	13.3%	12.5%	9.4%	9.1%	9.1%	8.0%	10.1%	10.3%	10.0%	9.0%
Athletic expense per student athlete	63,000	78,000	85,000	91,000	20,000	29,000	32,000	32,000	26,000	34,000	39,000	39,000

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FBS
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2009								
Men's	22,557,000	107,911,000	22,996,000	107,911,000	21,133,000	62,361,000	713,000	2,789,000
Women's	836,000	9,043,000	2,345,000	11,904,000	7,781,000	23,662,000	(6,400,000)	(4,822,000)
Coed	7,227,000	37,805,000	14,694,000	48,671,000	15,104,000	72,852,000	(5,138,000)	63,000
Total	32,264,000	138,459,000	45,698,000	138,459,000	45,887,000	127,651,000	(10,164,000)	1,000
2008								
Men's	22,227,000	89,292,000	22,693,000	91,075,000	19,069,000	58,981,000	(75,000)	2,144,000
Women's	857,000	7,985,000	2,177,000	10,803,000	7,283,000	23,517,000	(6,153,000)	(4,492,000)
Coed	7,034,000	55,797,000	15,248,000	60,441,000	14,232,000	72,847,000	(4,077,000)	417,000
Total	30,494,000	118,456,000	41,088,000	123,770,000	41,363,000	123,370,000	(8,089,000)	356,000
2007								
Men's	18,955,000	84,229,000	20,946,000	84,229,000	16,665,000	61,510,000	(379,000)	1,656,000
Women's	711,000	7,645,000	1,549,000	9,315,000	6,726,000	28,945,000	(5,547,000)	(4,407,000)
Coed	7,022,000	39,216,000	14,880,000	42,963,000	12,833,000	51,888,000	(4,076,000)	436,000
Total	26,062,000	109,379,000	37,566,000	117,066,000	39,192,000	109,198,000	(7,529,000)	223,000
2006								
Men's	17,003,000	81,699,000	18,824,000	81,706,000	15,196,000	62,329,000	731,000	1,209,000
Women's	641,000	6,585,000	1,701,000	8,840,000	6,143,000	27,431,000	(4,981,000)	(4,033,000)
Coed	6,917,000	198,974,000	13,590,000	203,504,000	11,867,000	52,448,000	(3,315,000)	1,912,000
Total	26,432,000	236,835,000	35,400,000	241,365,000	35,756,000	101,805,000	(7,265,000)	163,000
2005								
Men's	16,773,000	70,335,000	17,173,000	70,337,000	13,340,000	43,285,000	33,000	1,913,000
Women's	718,000	6,518,000	1,625,000	7,936,000	5,784,000	17,682,000	(4,684,000)	(3,591,000)
Coed	6,264,000	30,713,000	11,464,000	39,882,000	9,989,000	45,225,000	(3,404,000)	503,000
Total	24,312,000	89,696,000	32,849,000	89,701,000	31,128,000	89,580,000	(5,565,000)	121,000
2004								
Men's	13,974,000	81,346,000	14,929,000	81,351,000	13,153,000	53,674,000	(42,000)	1,279,000
Women's	516,000	22,516,000	1,591,000	22,520,000	5,299,000	31,188,000	(4,323,000)	(3,326,000)
Coed	4,145,000	35,327,000	9,239,000	38,743,000	8,941,000	43,683,000	(3,251,000)	518,000
Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	88,000

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

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FBS
Median Values
Fiscal Years 2004 through 2009

	Generated Revenues	Total Revenues	Total Expenses
2009 (1.205)			
Men's	18,720,000	19,084,000	17,538,000
Women's	694,000	1,946,000	6,457,000
Coed	5,998,000	12,194,000	12,534,000
Total	26,775,000	37,924,000	38,080,000
2008 (1.179)			
Men's	18,852,000	19,248,000	16,174,000
Women's	727,000	1,846,000	6,177,000
Coed	5,966,000	12,933,000	12,071,000
Total	25,864,000	34,850,000	35,083,000
2007 (1.123)			
Men's	16,879,000	18,652,000	14,839,000
Women's	634,000	1,379,000	5,990,000
Coed	6,253,000	13,250,000	11,427,000
Total	23,207,000	33,451,000	34,899,000
2006 (1.092)			
Men's	15,571,000	17,238,000	13,915,000
Women's	587,000	1,558,000	5,625,000
Coed	6,334,000	12,445,000	10,867,000
Total	24,205,000	32,418,000	32,743,000
2005 (1.039)			
Men's	16,143,000	16,529,000	12,839,000
Women's	691,000	1,564,000	5,567,000
Coed	6,028,000	11,033,000	9,614,000
Total	23,399,000	31,616,000	29,959,000
2004 (1.000)			
Men's	13,974,000	14,929,000	13,153,000
Women's	516,000	1,591,000	5,299,000
Coed	4,145,000	9,239,000	8,941,000
Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3
 All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FBS
Fiscal Years 2004 through 2009

	Generated Revenues			Total Revenues			Total Expenses		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2009									
Men's	-0.70%	2.19%	1.48%	-0.85%	2.19%	1.34%	8.43%	2.39%	10.82%
Women's	-4.54%	2.09%	-2.45%	5.42%	2.30%	7.72%	4.53%	2.31%	6.84%
Coed	0.54%	2.21%	2.74%	-5.71%	2.08%	-3.63%	3.84%	2.29%	6.13%
Total	3.52%	2.28%	5.80%	8.82%	2.40%	11.22%	8.54%	2.39%	10.94%
2008									
Men's	11.69%	5.57%	17.26%	3.19%	5.15%	8.34%	9.00%	5.44%	14.43%
Women's	14.68%	5.72%	20.40%	33.86%	6.67%	40.53%	3.13%	5.14%	8.28%
Coed	-4.59%	4.76%	0.17%	-2.40%	4.87%	2.47%	5.63%	5.27%	10.90%
Total	11.45%	5.56%	17.01%	4.18%	5.20%	9.38%	0.53%	5.01%	5.54%
2007									
Men's	8.40%	3.08%	11.48%	8.20%	3.07%	11.27%	6.64%	3.03%	9.67%
Women's	7.99%	3.07%	11.05%	-11.45%	2.51%	-8.93%	6.48%	3.02%	9.50%
Coed	-1.28%	2.80%	1.53%	6.47%	3.02%	9.49%	5.15%	2.99%	8.14%
Total	-4.12%	2.72%	-1.40%	3.19%	2.93%	6.12%	6.58%	3.03%	9.61%
2006									
Men's	-3.55%	4.92%	1.37%	4.29%	5.32%	9.61%	8.38%	5.53%	13.91%
Women's	-15.06%	4.33%	-10.73%	-0.41%	5.08%	4.67%	1.05%	5.15%	6.20%
Coed	5.07%	5.36%	10.43%	12.80%	5.75%	18.55%	13.04%	5.77%	18.80%
Total	3.44%	5.28%	8.72%	2.54%	5.23%	7.77%	9.29%	5.58%	14.87%
2005									
Men's	15.53%	4.51%	20.03%	10.71%	4.32%	15.03%	-2.39%	3.81%	1.42%
Women's	33.80%	5.22%	39.02%	-1.71%	3.83%	2.12%	5.05%	4.10%	9.15%
Coed	45.43%	5.67%	51.10%	19.43%	4.66%	24.09%	7.52%	4.19%	11.72%
Total	2.34%	3.99%	6.33%	12.06%	4.37%	16.43%	3.34%	4.03%	7.37%

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

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FBS
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2009						
Football	14,144,000	87,584,000	15,306,000	87,584,000	11,919,000	40,829,000
Men’s Basketball	4,969,000	25,495,000	5,019,000	25,495,000	3,958,000	13,874,000
Women’s Basketball	278,000	4,975,000	589,000	4,975,000	2,040,000	5,625,000
2008						
Football	14,189,000	71,471,000	14,841,000	72,952,000	10,592,000	27,639,000
Men’s Basketball	4,718,000	23,520,000	4,758,000	23,520,000	3,696,000	15,048,000
Women’s Basketball	216,000	5,271,000	490,000	5,271,000	1,999,000	5,168,000
2007						
Football	11,259,000	66,162,000	11,979,000	66,162,000	9,870,000	31,137,000
Men’s Basketball	4,481,000	23,217,000	4,763,000	23,217,000	3,169,000	9,333,000
Women’s Basketball	223,000	4,843,000	413,000	4,843,000	1,729,000	5,178,000
2006						
Football	10,617,000	63,717,000	11,604,000	63,717,000	8,535,000	32,289,000
Men’s Basketball	3,981,000	21,478,000	4,063,000	21,478,000	3,059,000	12,314,000
Women’s Basketball	183,000	5,462,000	388,000	5,462,000	1,496,000	7,225,000
2005						
Football	9,820,000	51,834,000	10,045,000	53,204,000	7,641,000	25,711,000
Men’s Basketball	4,013,000	18,524,000	4,190,000	18,524,000	2,648,000	9,043,000
Women’s Basketball	160,000	5,923,000	425,000	5,923,000	1,538,000	5,583,000
2004						
Football	8,289,000	46,242,000	9,209,000	47,556,000	7,493,000	16,402,000
Men’s Basketball	3,212,000	16,466,000	3,212,000	16,466,000	2,480,000	6,170,000
Women’s Basketball	158,000	4,937,000	386,000	4,937,000	1,379,000	5,175,000

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

TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FBS
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Men's Program	61	51%	13,291,000	59	49%	(4,799,000)
Women's Program	0	0.00%	NA	120	100%	(6,400,000)
Total	14	12%	4,360,000	106	88%	(11,267,000)
2008						
Men's Program	59	50%	12,014,000	60	50%	(4,330,000)
Women's Program	0	0%	NA	119	100%	(6,153,000)
Total (See note)	25	21%	3,867,000	93	79%	(9,870,000)
2007						
Men's Program	55	46%	12,526,000	64	54%	(3,659,000)
Women's Program	0	0%	NA	119	100%	(5,547,000)
Total	25	21%	2,998,000	94	79%	(9,748,000)
2006						
Men's Program	61	51%	9,533,000	58	49%	(4,446,000)
Women's Program	0	0%	NA	119	100%	(4,981,000)
Total	19	16%	4,291,000	99	84%	(8,923,000)
2005						
Men's Program	59	50%	10,400,000	58	50%	(3,690,000)
Women's Program	0	0%	NA	117	100%	(4,684,000)
Total	18	15%	2,613,000	99	16%	(7,167,000)
2004						
Men's Program	58	50%	9,130,000	58	50%	(3,330,000)
Women's Program	0	0%	NA	116	100%	(4,323,000)
Total	18	16%	4,237,000	98	84%	(7,093,000)
Five Year Average Total Program	18	15%	3,409,000	101	85%	(6,702,000)

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FBS
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Football	68	57%	8,805,000	52	43%	(2,697,000)
Men's Basketball	67	56%	2,917,000	53	44%	(873,000)
Women's Basketball	0	NA	0	120	100%	(1,557,000)
2008						
Football	68	57%	9,845,000	51	43%	(2,468,000)
Men's Basketball	67	56%	2,982,000	52	44%	(809,000)
Women's Basketball	1	1%	631,000	118	99%	(1,466,000)
2007						
Football	66	55%	10,530,000	53	45%	(2,213,000)
Men's Basketball	68	57%	2,779,000	51	43%	(852,000)
Women's Basketball	2	2%	166,000	117	98%	(1,351,000)
2006						
Football	67	56%	8,789,000	52	44%	(2,520,000)
Men's Basketball	68	57%	2,717,000	51	43%	(812,000)
Women's Basketball	2	2%	609,000	117	98%	(1,168,000)
2005						
Football	62	53%	8,205,000	55	47%	(2,190,000)
Men's Basketball	70	60%	2,318,000	47	40%	(617,000)
Women's Basketball	2	2%	1,208,000	115	98%	(1,137,000)
2004						
Football	64	55%	7,512,000	52	45%	(1,846,000)
Men's Basketball	67	58%	2,151,000	49	42%	(550,000)
Women's Basketball	3	3%	1,217,000	113	97%	(1,043,000)

TABLE 3.7
SOURCES OF REVENUES
DIVISION I – FBS
Fiscal Year 2009
Median Values

	Public	Private	Total
Total Ticket Sales	9,027,000	7,534,000	8,078,000
NCAA and conference distributions	6,239,000	6,894,000	6,251,000
Guarantees and options	933,000	1,322,000	935,000
Cash contributions from alumni and others	6,696,000	7,167,000	6,987,000
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	910,000	478,000	866,000
Broadcast Rights	183,000	7,000	93,000
Royalties/Advertising/Sponsorship	2,550,000	1,995,000	2,390,000
Sports camps	120,000	34,000	85,000
Endowment/Investment Income	175,000	1,592,000	212,000
Miscellaneous	838,000	582,000	787,000
Total Generated Revenues	31,746,000	33,913,000	32,264,000
Allocated Revenues:			
Direct Institutional Support	2,461,000	10,574,000	3,272,000
Indirect Institutional Support	23,000	2,211,000	49,000
Student Fees	2,001,000	0	1,617,000
Direct government support	0	0	0
Total Allocated Revenues	8,528,000	13,324,000	9,880,000
Total All Revenues	43,926,000	47,272,000	45,698,000

TABLE 3.8
SOURCES OF REVENUES
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	24,256,000	13,776,000	5,620,000	1,190,000
NCAA and conference distributions	13,227,000	10,486,000	3,275,000	1,044,000
Guarantees and options	538,000	958,000	878,000	1,158,000
Cash contributions from alumni and others	20,709,000	11,691,000	5,121,000	1,275,000
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	1,841,000	1,456,000	602,000	155,000
Broadcast Rights	3,140,000	543,000	0	0
Royalties/Advertising/Sponsorship	5,729,000	3,596,000	2,019,000	503,000
Sports camps	521,000	6,000	62,000	133,000
Endowment/Investment Income	1,115,000	633,000	145,000	21,000
Miscellaneous	2,143,000	918,000	670,000	242,000
Total Generated Revenues	79,913,000	46,810,000	21,524,000	6,284,000
Allocated Revenues:				
Direct Institutional Support	42,000	3,055,000	5,822,000	4,547,000
Indirect Institutional Support	0	0	379,000	988,000
Student Fees	0	1,431,000	1,766,000	3,697,000
Direct government support	0	0	0	0
Total Allocated Revenues	4,129,000	7,723,000	12,613,000	12,096,000
Total All Revenues	80,729,000	55,746,000	33,486,000	20,295,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2009
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	3,435,000	6,873,000	3,724,000	Men	591,000	733,000	596,000
Women	2,566,000	5,228,000	2,682,000	Women	236,000	266,000	244,000
Administrative and Non-gender	208,000	173,000	192,000	Administrative and Non-gender	97,000	146,000	99,000
Total	6,222,000	12,573,000	7,058,000	Total	999,000	1,190,000	1,014,000
Guarantees and Options				Fundraising			
Men	1,290,000	1,064,000	1,277,000	Men	59,000	85,000	63,000
Women	46,000	40,000	45,000	Women	12,000	32,000	14,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	645,000	1,017,000	724,000
Total	1,349,000	1,226,000	1,313,000	Total	1,079,000	1,447,000	1,098,000
Salaries and Benefits – University paid				Game Expenses			
Men	6,386,000	7,869,000	6,554,000	Men	1,031,000	1,079,000	1,055,000
Women	2,163,000	2,628,000	2,272,000	Women	237,000	264,000	242,000
Administrative and Non-gender	5,447,000	5,823,000	5,467,000	Administrative and Non-gender	35,000	19,000	33,000
Total	14,583,000	15,269,000	14,940,000	Total	1,727,000	1,446,000	1,675,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	3,000	5,000	3,000
Women	0	0	0	Women	0	4,000	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	390,000	393,000	392,000
Total	0	0	0	Total	556,000	437,000	551,000
Severance Pay				Membership Dues			
Men	18,000	0	7,000	Men	7,000	14,000	8,000
Women	0	0	0	Women	6,000	11,000	6,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	112,000	41,000	105,000
Total	63,000	97,000	77,000	Total	131,000	129,000	130,000
Team travel				Sports Camps			
Men	2,179,000	2,328,000	2,260,000	Men	0	0	0
Women	1,047,000	1,138,000	1,061,000	Women	0	0	0
Administrative and Non-gender	1,000	0	0	Administrative and Non-gender	0	0	0
Total	3,410,000	3,666,000	3,426,000	Total	14,000	0	6,000
Recruiting				Spirit Groups			
Men	485,000	526,000	488,000	Men	0	0	0
Women	219,000	218,000	219,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	78,000	73,000	78,000
Total	760,000	716,000	739,000	Total	137,000	110,000	122,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
Fiscal Year 2009
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	232,000	299,000	234,000
Women	53,000	103,000	53,000
Administrative and Non-gender	2,832,000	2,439,000	2,826,000
Total	3,625,000	4,157,000	4,155,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	178,000	4,000
Total	23,000	2,211,000	49,000
Other			
Men	554,000	825,000	585,000
Women	177,000	215,000	190,000
Administrative and Non-gender	2,375,000	1,520,000	1,969,000
Total	3,670,000	2,933,000	3,595,000
Total Operating Expenses			
Men	18,746,000	26,194,000	21,133,000
Women	7,052,000	11,528,000	7,781,000
Administrative and Non-gender	15,319,000	13,820,000	15,104,000
Total	44,490,000	51,046,000	45,887,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	4,750,000	4,567,000	2,995,000	2,655,000
Women	3,636,000	3,446,000	2,320,000	1,886,000
Administrative and Non-gender	192,000	194,000	66,000	233,000
Total	8,804,000	8,342,000	5,584,000	4,909,000
Guarantees and Options				
Men	2,183,000	1,984,000	804,000	385,000
Women	59,000	57,000	34,000	7,000
Administrative and Non-gender	0	0	0	0
Total	2,283,000	2,048,000	882,000	405,000
Salaries and Benefits – University paid				
Men	11,459,000	8,060,000	5,079,000	2,773,000
Women	3,856,000	2,844,000	1,735,000	1,229,000
Administrative and Non-gender	10,419,000	7,417,000	4,630,000	2,298,000
Total	26,120,000	18,208,000	11,970,000	6,610,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	98,000	26,000	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	160,000	139,000	0	0
Team travel				
Men	3,094,000	2,531,000	1,708,000	931,000
Women	1,747,000	1,245,000	865,000	603,000
Administrative and Non-gender	0	0	3,000	8,000
Total	5,093,000	3,857,000	2,713,000	1,700,000
Recruiting				
Men	762,000	590,000	355,000	262,000
Women	351,000	277,000	179,000	106,000
Administrative and Non-gender	0	0	0	0
Total	1,107,000	910,000	572,000	364,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	989,000	689,000	585,000	343,000
Women	445,000	275,000	227,000	161,000
Administrative and Non-gender	152,000	78,000	94,000	101,000
Total	1,753,000	1,152,000	1,004,000	589,000
Fundraising				
Men	59,000	157,000	104,000	7,000
Women	21,000	33,000	24,000	4,000
Administrative and Non-gender	1,688,000	1,138,000	595,000	325,000
Total	1,870,000	1,489,000	1,078,000	402,000
Game Expenses				
Men	2,211,000	1,974,000	785,000	358,000
Women	454,000	305,000	200,000	110,000
Administrative and Non-gender	97,000	40,000	26,000	10,000
Total	3,225,000	2,661,000	1,107,000	565,000
Medical				
Men	151,000	85,000	0	1,000
Women	45,000	46,000	0	0
Administrative and Non-gender	478,000	478,000	397,000	256,000
Total	899,000	700,000	441,000	328,000
Membership Dues				
Men	10,000	9,000	6,000	5,000
Women	7,000	9,000	7,000	3,000
Administrative and Non-gender	35,000	41,000	378,000	187,000
Total	91,000	70,000	378,000	236,000
Sports Camps				
Men	0	0	0	36,000
Women	0	0	0	31,000
Administrative and Non-gender	0	0	0	0
Total	228,000	0	0	104,000
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	141,000	159,000	57,000	27,000
Total	351,000	186,000	69,000	44,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FBS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	1,179,000	762,000	246,000	100,000
Women	216,000	112,000	47,000	18,000
Administrative and Non-gender	10,471,000	3,430,000	1,416,000	330,000
Total	14,748,000	5,765,000	2,215,000	549,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	357,000	683,000
Total	0	0	379,000	988,000
Other				
Men	1,885,000	1,003,000	585,000	226,000
Women	510,000	277,000	173,000	72,000
Administrative and Non-gender	4,824,000	2,821,000	1,603,000	618,000
Total	6,904,000	4,386,000	2,382,000	997,000
Total Operating Expenses				
Men	34,378,000	25,302,000	15,551,000	9,271,000
Women	12,986,000	10,849,000	6,123,000	4,457,000
Administrative and Non-gender	33,298,000	18,938,000	12,668,000	6,019,000
Total	78,551,000	56,034,000	35,068,000	19,739,000

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

TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FBS
Fiscal Year 2009
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	297,000	1,147,000	(605,000)			
Basketball	4,969,000	3,958,000	763,000	278,000	2,040,000	(1,279,000)
Crew	N/A	N/A	N/A	78,000	1,049,000	(843,000)
Equestrian	N/A	N/A	N/A	65,000	908,000	(750,000)
Fencing	14,000	136,000	(100,000)	27,000	263,000	(107,000)
Field Hockey	N/A	N/A	N/A	87,000	811,000	(709,000)
Football	N/A	11,919,000	2,541,000	N/A	N/A	N/A
Golf	72,000	360,000	(245,000)	43,000	412,000	(276,000)
Gymnastics	33,000	540,000	(433,000)	66,000	809,000	(605,000)
Ice Hockey	679,000	1,929,000	(356,000)	103,000	1,162,000	(890,000)
Lacrosse	404,000	1,120,000	(459,000)	114,000	766,000	(582,000)
Rifle		27,000	(27,000)	24,000	32,000	(7,000)
Skiing	32,000	277,000	(224,000)	30,000	251,000	(220,000)
Soccer	139,000	771,000	(468,000)	53,000	877,000	(570,000)
Softball	N/A	N/A	N/A	62,000	798,000	(577,000)
Swimming	45,000	624,000	(470,000)	40,000	733,000	(476,000)
Tennis	37,000	439,000	(311,000)	23,000	484,000	(330,000)
Track & Field/X Country	60,000	766,000	(513,000)	43,000	894,000	(576,000)
Volleyball	176,000	598,000	(439,000)	76,000	905,000	(612,000)
Water Polo	136,000	549,000	(350,000)	21,000	605,000	(505,000)
Wrestling	143,000	719,000	(419,000)	N/A	N/A	N/A
Other	181,000	508,000	(306,000)	61,000	142,000	(13,000)

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

TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	165,000	153,000	332,000	11,000
Basketball	911,000	435,000	1,355,000	165,000
Cross Country/Track	79,000	102,000	184,000	3,000
Fencing	40,000	26,000	66,000	0
Football	1,238,000	1,834,000	3,257,000	417,000
Golf	101,000	30,000	138,000	0
Gymnastics	117,000	90,000	204,000	0
Ice Hockey	313,000	211,000	571,000	43,000
Lacrosse	185,000	131,000	310,000	4,000
Rifle	27,000	0	27,000	0
Skiing	49,000	50,000	97,000	0
Soccer	116,000	89,000	214,000	0
Swimming	63,000	91,000	165,000	0
Tennis	102,000	43,000	150,000	0
Volleyball	119,000	90,000	216,000	1,000
Water Polo	121,000	66,000	184,000	0
Wrestling	109,000	119,000	215,000	1,000
Other	83,000	47,000	131,000	0

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FBS
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	308,000	317,000	638,000	103,000
Bowling	42,000	0	42,000	0
Crew	99,000	98,000	193,000	11,000
Cross Country/Track	81,000	102,000	191,000	1,000
Equestrian	94,000	91,000	172,000	31,000
Fencing	41,000	27,000	66,000	0
Field Hockey	121,000	93,000	216,000	0
Golf	88,000	31,000	119,000	0
Gymnastics	105,000	114,000	225,000	0
Ice Hockey	141,000	98,000	235,000	35,000
Lacrosse	103,000	92,000	196,000	1,000
Rifle	27,000	0	27,000	0
Skiing	49,000	30,000	77,000	0
Soccer	113,000	97,000	216,000	0
Softball	108,000	102,000	210,000	1,000
Swimming	75,000	83,000	168,000	0
Tennis	84,000	38,000	119,000	0
Volleyball	127,000	114,000	241,000	8,000
Water Polo	90,000	48,000	136,000	0
Other	49,000	7,000	49,000	0

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FBS
Fiscal Year 2009
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	2,631,000	1,030,000	0	2,955,000	1,437,000	0	2,866,000	1,071,000	0
Total	2,948,000	1,049,000	0	3,487,000	1,437,000	0	3,121,000	1,080,000	0
Assistant Coaches									
Institution Paid	2,874,000	947,000	0	3,100,000	1,080,000	0	2,883,000	953,000	0
Total	2,892,000	947,000	0	3,100,000	1,080,000	0	2,922,000	953,000	0
Administrative Salaries									
Institution Paid	555,000	187,000	5,447,000	1,156,000	195,000	5,823,000	639,000	191,000	5,467,000
Total	561,000	187,000	5,447,000	1,156,000	195,000	5,823,000	639,000	191,000	5,477,000
Total Program									
Institution Paid	6,386,000	2,163,000	5,447,000	7,869,000	2,628,000	5,823,000	6,554,000	2,272,000	5,467,000
Total	6,557,000	2,163,000	5,447,000	7,869,000	2,628,000	5,823,000	6,803,000	2,272,000	5,477,000
Severance Pay	18,000	0	0	0	0	0	7,000	0	0

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
Fiscal Year 2009
Based on Mean Values

	Public Schools		Private Schools		Total Subdivision	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	31%	25%	26%	19%	30%	24%
NCAA and conference distributions	19%	16%	22%	15%	20%	16%
Guarantees and options	3%	2%	4%	3%	3%	2%
Cash contributions from alumni and others	26%	21%	23%	16%	25%	20%
Third Party Support	1%	0%	1%	1%	1%	0%
Other:						
Concessions/Programs/Novelties	3%	3%	2%	1%	3%	3%
Broadcast Rights	4%	3%	3%	2%	4%	3%
Royalties/Advertising/Sponsorship	9%	7%	7%	5%	8%	7%
Sports camps	1%	1%	1%	1%	1%	1%
Endowment/Investment Income	0%	0%	10%	7%	2%	1%
Miscellaneous	3%	3%	2%	1%	3%	2%
Total Generated Revenues	<u>100%</u>	<u>81%</u>	<u>100%</u>	<u>70%</u>	<u>100%</u>	<u>80%</u>
Allocated Revenues:						
Direct Institutional Support		8%		21%		10%
Indirect Institutional Support		2%		8%		3%
Student Fees		7%		1%		6%
Direct government support		1%		0%		1%
Total Allocated Revenues		<u>19%</u>		<u>30%</u>		<u>20%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 103 public and 17 private institutions reporting.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	8%	12%	8%	Men	1%	2%	2%
Women	6%	9%	6%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	14%	22%	15%	Total	3%	3%	3%
Guarantees and Options				Fundraising			
Men	3%	3%	3%	Men	1%	1%	1%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	3%	2%	3%
Total	3%	3%	3%	Total	3%	3%	3%
Salaries and Benefits – University paid				Game Expenses			
Men	14%	15%	15%	Men	3%	2%	3%
Women	5%	5%	5%	Women	1%	0%	1%
Administrative and Non-gender	13%	10%	13%	Administrative and Non-gender	1%	0%	1%
Total	33%	31%	33%	Total	5%	3%	4%
Salaries and Benefits – Third Party paid				Medical			
Men	0%	1%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	1%	0%	Total	1%	1%	1%
Severance Pay				Membership Dues			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	4%	5%	Men	0%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	7%	7%	7%	Total	1%	0%	1%
Recruiting				Spirit Groups			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%	Total	0%	0%	0%

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FBS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	3%	2%	3%
Women	1%	1%	1%
Administrative and Non-gender	10%	6%	9%
Total	14%	9%	13%
Indirect Institutional Support			
Men	0%	2%	1%
Women	0%	1%	0%
Administrative and Non-gender	2%	5%	2%
Total	2%	8%	3%
Other			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	7%	3%	6%
Total	9%	6%	9%
Total Operating Expenses			
Men	44%	49%	44%
Women	17%	21%	18%
Administrative and Non-gender	39%	31%	38%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 103 public and 17 private institutions reporting.

**TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009**

1-10	3,291,000	5,490,000
11-20	5,491,000	7,562,000
21-30	7,563,000	12,923,000
31-40	12,924,000	22,241,000
41-50	22,242,000	32,263,000
51-60	32,264,000	45,010,000
61-70	45,011,000	54,105,000
71-80	54,106,000	65,746,000
81-90	65,747,000	83,629,000
91-100	83,630,000	138,459,000

**TABLE 3.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009**

1-10	1,222,000	2,984,000
11-20	2,985,000	4,155,000
21-30	4,156,000	7,870,000
31-40	7,871,000	12,207,000
41-50	12,208,000	22,556,000
51-60	22,557,000	29,006,000
61-70	29,007,000	36,929,000
71-80	36,930,000	44,893,000
81-90	44,894,000	64,437,000
91-100	64,438,000	107,911,000

**TABLE 3.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009**

1-10	21,000	162,000
11-20	163,000	338,000
21-30	339,000	444,000
31-40	445,000	591,000
41-50	592,000	835,000
51-60	836,000	1,142,000
61-70	1,143,000	1,487,000
71-80	1,488,000	2,200,000
81-90	2,201,000	3,769,000
91-100	3,770,000	9,043,000

**TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009**

1-10	42,000	1,734,000
11-20	1,735,000	2,336,000
21-30	2,337,000	3,377,000
31-40	3,378,000	4,960,000
41-50	4,961,000	7,226,000
51-60	7,227,000	9,440,000
61-70	9,441,000	13,563,000
71-80	13,564,000	20,027,000
81-90	20,028,000	26,428,000
91-100	26,429,000	37,805,000

**TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009**

1-10	617,000	2,300,000
11-20	2,301,000	2,962,000
21-30	2,963,000	4,792,000
31-40	4,793,000	8,367,000
41-50	8,368,000	14,143,000
51-60	14,144,000	19,941,000
61-70	19,942,000	24,946,000
71-80	24,947,000	29,705,000
81-90	29,706,000	51,377,000
91-100	51,378,000	87,584,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	80,000	400,000
11-20	401,000	592,000
21-30	593,000	1,376,000
31-40	1,377,000	3,178,000
41-50	3,179,000	4,968,000
51-60	4,969,000	6,256,000
61-70	6,257,000	8,042,000
71-80	8,043,000	9,706,000
81-90	9,707,000	14,571,000
91-100	14,572,000	25,495,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	4,969,000	7,862,000
11-20	7,863,000	9,869,000
21-30	9,870,000	12,219,000
31-40	12,220,000	16,022,000
41-50	16,023,000	21,132,000
51-60	21,133,000	24,296,000
61-70	24,297,000	27,333,000
71-80	27,334,000	32,126,000
81-90	32,127,000	37,312,000
91-100	37,313,000	62,361,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	1,000	37,000
11-20	38,000	68,000
21-30	69,000	106,000
31-40	107,000	168,000
41-50	169,000	277,000
51-60	278,000	335,000
61-70	336,000	512,000
71-80	513,000	774,000
81-90	775,000	1,102,000
91-100	1,103,000	4,975,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	2,158,000	4,172,000
11-20	4,173,000	4,906,000
21-30	4,907,000	5,546,000
31-40	5,547,000	6,753,000
41-50	6,754,000	7,780,000
51-60	7,781,000	9,316,000
61-70	9,317,000	11,016,000
71-80	11,017,000	12,477,000
81-90	12,478,000	13,935,000
91-100	13,936,000	23,662,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	10,131,000	18,256,000
11-20	18,257,000	23,645,000
21-30	23,646,000	28,688,000
31-40	28,689,000	35,756,000
41-50	35,757,000	45,886,000
51-60	45,887,000	54,268,000
61-70	54,269,000	61,551,000
71-80	61,552,000	71,107,000
81-90	71,108,000	83,367,000
91-100	83,368,000	127,651,000

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	1,499,000	5,526,000
11-20	5,527,000	6,552,000
21-30	6,553,000	9,526,000
31-40	9,527,000	12,605,000
41-50	12,606,000	15,103,000
51-60	15,104,000	18,182,000
61-70	18,183,000	22,997,000
71-80	22,998,000	28,957,000
81-90	28,958,000	35,495,000
91-100	35,496,000	72,852,000

TABLE 3.28
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	842,000	1,276,000
11-20	1,277,000	1,732,000
21-30	1,733,000	2,302,000
31-40	2,303,000	3,309,000
41-50	3,310,000	3,957,000
51-60	3,958,000	4,503,000
61-70	4,504,000	4,913,000
71-80	4,914,000	5,738,000
81-90	5,739,000	7,099,000
91-100	7,100,000	13,874,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	3,098,000	5,049,000
11-20	5,050,000	5,903,000
21-30	5,904,000	7,358,000
31-40	7,359,000	9,669,000
41-50	9,670,000	11,918,000
51-60	11,919,000	13,767,000
61-70	13,768,000	15,854,000
71-80	15,855,000	19,015,000
81-90	19,016,000	22,326,000
91-100	22,327,000	40,829,000

TABLE 3.29
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FBS
Fiscal Year 2009

1-10	579,000	1,044,000
11-20	1,045,000	1,160,000
21-30	1,161,000	1,352,000
31-40	1,353,000	1,645,000
41-50	1,646,000	2,039,000
51-60	2,040,000	2,301,000
61-70	2,302,000	2,685,000
71-80	2,686,000	3,094,000
81-90	3,095,000	3,745,000
91-100	3,746,000	5,625,000

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	83,000	944,000
11-20	945,000	1,840,000
21-30	1,841,000	2,558,000
31-40	2,559,000	3,620,000
41-50	3,621,000	4,359,000
51-60	4,360,000	6,426,000
61-70	6,427,000	9,478,000
71-80	9,479,000	10,807,000
81-90	10,808,000	14,118,000
91-100	14,119,000	15,846,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(31,806,000)	(19,999,000)
11-20	(19,998,000)	(16,976,000)
21-30	(16,975,000)	(14,239,000)
31-40	(14,238,000)	(12,793,000)
41-50	(12,792,000)	(11,268,000)
51-60	(11,267,000)	(9,726,000)
61-70	(9,725,000)	(8,291,000)
71-80	(8,290,000)	(5,262,000)
81-90	(5,261,000)	(3,284,000)
91-100	(3,283,000)	(148,000)

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	634,000	2,534,000
11-20	2,535,000	5,448,000
21-30	5,449,000	6,410,000
31-40	6,411,000	9,522,000
41-50	9,523,000	13,290,000
51-60	13,291,000	15,026,000
61-70	15,027,000	18,869,000
71-80	18,870,000	26,667,000
81-90	26,668,000	35,776,000
91-100	35,777,000	69,100,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(18,803,000)	(9,125,000)
11-20	(9,124,000)	(7,749,000)
21-30	(7,748,000)	(6,438,000)
31-40	(6,437,000)	(5,462,000)
41-50	(5,461,000)	(4,800,000)
51-60	(4,799,000)	(4,074,000)
61-70	(4,073,000)	(3,422,000)
71-80	(3,421,000)	(2,935,000)
81-90	(2,934,000)	(1,941,000)
91-100	(1,940,000)	(308,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(17,479,000)	(11,758,000)
11-20	(11,757,000)	(10,116,000)
21-30	(10,115,000)	(9,192,000)
31-40	(9,191,000)	(7,759,000)
41-50	(7,758,000)	(6,401,000)
51-60	(6,400,000)	(5,536,000)
61-70	(5,535,000)	(5,032,000)
71-80	(5,031,000)	(4,552,000)
81-90	(4,551,000)	(3,749,000)
91-100	(3,748,000)	(1,981,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	575,000	1,813,000
11-20	1,814,000	3,361,000
21-30	3,362,000	6,561,000
31-40	6,562,000	7,836,000
41-50	7,837,000	8,804,000
51-60	8,805,000	13,080,000
61-70	13,081,000	15,824,000
71-80	15,825,000	22,425,000
81-90	22,426,000	37,370,000
91-100	37,371,000	65,043,000

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(10,833,000)	(6,028,000)
11-20	(6,027,000)	(4,797,000)
21-30	(4,796,000)	(3,831,000)
31-40	(3,830,000)	(3,420,000)
41-50	(3,419,000)	(2,698,000)
51-60	(2,697,000)	(2,218,000)
61-70	(2,217,000)	(1,818,000)
71-80	(1,817,000)	(1,532,000)
81-90	(1,531,000)	(1,037,600)
91-100	(1,036,600)	(345,000)

TABLE 3.34(a)
MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	42,000	525,000
11-20	526,000	968,000
21-30	969,000	1,665,000
31-40	1,666,000	2,321,000
41-50	2,322,000	2,916,000
51-60	2,917,000	4,302,000
61-70	4,303,000	5,460,000
71-80	5,461,000	7,074,000
81-90	7,075,000	8,587,000
91-100	8,588,000	16,870,000

TABLE 3.34(b)
MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(3,725,000)	(1,851,000)
11-20	(1,850,000)	(1,412,000)
21-30	(1,411,000)	(1,118,000)
31-40	(1,117,000)	(988,000)
41-50	(987,000)	(874,000)
51-60	(873,000)	(797,000)
61-70	(796,000)	(640,000)
71-80	(639,000)	(544,000)
81-90	(543,000)	(433,000)
91-100	(432,000)	(81,000)

TABLE 3.35
WOMEN’S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I – FBS
Fiscal Year 2009

1-10	(4,224,000)	(2,782,000)
11-20	(2,781,000)	(2,403,000)
21-30	(2,402,000)	(2,045,000)
31-40	(2,044,000)	(1,762,000)
41-50	(1,761,000)	(1,558,000)
51-60	(1,557,000)	(1,343,000)
61-70	(1,342,000)	(1,190,000)
71-80	(1,189,000)	(1,041,000)
81-90	(1,040,000)	(850,000)
91-100	(849,000)	(258,000)

DIVISION I FOOTBALL CHAMPIONSHIP SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I – FCS
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2009								
Men's	1,453,000	11,077,000	4,194,000	15,199,000	5,046,000	15,199,000	(3,311,000)	(502,000)
Women's	227,000	2,806,000	1,985,000	10,338,000	3,373,000	10,338,000	(2,972,000)	(832,000)
Coed	1,078,000	11,179,000	5,203,000	29,329,000	3,532,000	29,781,000	(2,147,000)	1,405,000
Total	2,886,000	18,736,000	12,111,000	42,565,000	12,019,000	42,691,000	(8,643,000)	0
2008								
Men's	1,403,000	11,921,000	4,150,000	14,560,000	5,081,000	14,560,000	(3,315,000)	(613,000)
Women's	221,000	2,723,000	1,686,000	10,017,000	3,379,000	10,017,000	(2,902,000)	(849,000)
Coed	1,171,000	11,027,000	5,607,000	32,214,000	3,454,000	29,253,000	(2,204,000)	1,418,000
Total	2,978,000	17,514,000	12,080,000	38,701,000	12,115,000	40,251,000	(7,937,000)	0
2007								
Men's	1,318,000	9,913,000	3,250,000	14,183,000	4,431,000	16,205,000	(2,885,000)	(617,000)
Women's	202,000	2,963,000	1,425,000	9,505,000	3,020,000	9,505,000	(2,566,000)	(941,000)
Coed	1,067,000	9,192,000	4,994,000	29,703,000	3,039,000	26,333,000	(1,874,000)	1,559,000
Total	2,809,000	15,249,000	10,527,000	35,761,000	10,541,000	37,430,000	(7,441,000)	0
2006								
Men's	1,072,000	8,973,000	3,028,000	12,169,000	4,204,000	12,169,000	(2,714,000)	(443,000)
Women's	171,000	2,534,000	1,441,000	8,448,000	2,701,000	8,448,000	(2,336,000)	(585,000)
Coed	928,000	8,942,000	4,427,000	27,285,000	2,807,000	24,928,000	(1,681,000)	1,158,000
Total	2,345,000	15,171,000	9,642,000	33,514,000	9,485,000	34,919,000	(7,121,000)	0
2005								
Men's	1,040,000	9,195,000	3,097,000	11,249,000	3,850,000	10,200,000	(2,613,000)	(421,000)
Women's	170,000	2,762,000	1,253,000	7,181,000	2,411,000	5,953,000	(2,135,000)	(663,000)
Coed	816,000	9,911,000	4,294,000	27,022,000	2,466,000	23,728,000	(1,555,000)	1,085,000
Total	2,214,000	14,033,000	9,007,000	31,144,000	8,655,000	32,036,000	(6,231,000)	0
2004								
Men's	950,000	8,360,000	2,557,000	10,863,000	3,485,000	9,545,000	(2,396,000)	(699,000)
Women's	154,000	2,638,000	957,000	6,421,000	2,262,000	5,940,000	(2,038,000)	(807,000)
Coed	702,000	10,623,000	3,581,000	26,863,000	1,930,000	23,260,000	(1,120,000)	1,365,000
Total	2,047,000	15,431,000	7,770,000	31,671,000	7,810,000	28,197,000	(5,907,000)	36,000

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

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I – FCS
Median Values
Fiscal Years 2004 through 2009

	Generated Revenues	Total Revenues	Total Expenses
2009 (1.205)			
Men's	1,206,000	3,480,000	5,046,000
Women's	188,000	1,647,000	3,373,000
Coed	895,000	4,318,000	3,532,000
Total	2,395,000	10,051,000	12,019,000
2008 (1.179)			
Men's	1,190,000	3,520,000	4,309,000
Women's	187,000	1,430,000	2,866,000
Coed	994,000	4,756,000	2,930,000
Total	2,526,000	10,246,000	10,276,000
2007 (1.123)			
Men's	1,174,000	2,894,000	3,946,000
Women's	180,000	1,269,000	2,689,000
Coed	951,000	4,447,000	2,706,000
Total	2,501,000	9,374,000	9,387,000
2006 (1.092)			
Men's	982,000	2,773,000	3,850,000
Women's	157,000	1,319,000	2,473,000
Coed	850,000	4,054,000	2,570,000
Total	2,148,000	8,830,000	8,686,000
2005 (1.039)			
Men's	1,001,000	2,981,000	3,705,000
Women's	163,000	1,206,000	2,320,000
Coed	785,000	4,133,000	2,373,000
Total	2,131,000	8,669,000	8,330,000
2004 (1.000)			
Men's	950,000	2,557,000	3,485,000
Women's	154,000	957,000	2,262,000
Coed	702,000	3,581,000	1,930,000
Total	2,047,000	7,770,000	7,810,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3
 All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I – FCS
Fiscal Years 2004 through 2009

	Generated Revenues			Total Revenues			Total Expenses		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2009									
Men's	1.33%	2.24%	3.56%	-1.12%	2.18%	1.06%	17.10%	-17.79%	-0.69%
Women's	0.74%	1.98%	2.71%	15.20%	2.54%	17.73%	17.69%	-17.87%	-0.18%
Coed	-10.00%	2.06%	-7.94%	-9.21%	2.01%	-7.21%	20.55%	-18.29%	2.26%
Total	-5.19%	2.10%	-3.09%	-1.91%	2.16%	0.26%	16.96%	-17.75%	-0.79%
2008									
Men's	1.38%	5.06%	6.43%	21.63%	6.07%	27.69%	9.21%	5.45%	14.65%
Women's	4.00%	5.19%	9.19%	12.68%	5.62%	18.29%	6.58%	5.31%	11.90%
Coed	4.53%	5.21%	9.74%	6.93%	5.33%	12.27%	8.29%	5.40%	13.69%
Total	0.98%	5.04%	6.02%	9.30%	5.45%	14.75%	9.47%	5.46%	14.93%
2007									
Men's	19.57%	3.39%	22.96%	4.36%	2.96%	7.32%	2.49%	2.91%	5.40%
Women's	14.95%	3.26%	18.21%	-3.80%	2.73%	-1.07%	8.72%	3.09%	11.81%
Coed	11.85%	3.18%	15.02%	9.71%	3.11%	12.83%	5.27%	2.99%	8.26%
Total	16.45%	3.31%	19.76%	6.16%	3.01%	9.18%	8.07%	3.07%	11.14%
2006									
Men's	-1.91%	5.00%	3.09%	-6.96%	4.75%	-2.21%	3.91%	5.30%	9.21%
Women's	-4.01%	4.90%	0.89%	9.42%	5.58%	15.00%	6.61%	5.44%	12.04%
Coed	8.25%	5.52%	13.77%	-1.92%	5.00%	3.08%	8.30%	5.52%	13.83%
Total	0.80%	5.14%	5.94%	1.85%	5.20%	7.05%	4.27%	5.32%	9.59%
2005									
Men's	5.34%	4.11%	9.45%	16.55%	4.55%	21.10%	6.30%	4.15%	10.45%
Women's	6.14%	4.14%	10.28%	25.98%	4.91%	30.89%	2.57%	4.00%	6.57%
Coed	11.88%	4.36%	16.24%	15.40%	4.50%	19.90%	22.97%	4.80%	27.76%
Total	4.10%	4.06%	8.16%	11.58%	4.35%	15.93%	6.66%	4.16%	10.82%

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

TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I – FCS
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2009						
Football	707,000	5,181,000	1,820,000	8,833,000	2,428,000	6,911,000
Men’s Basketball	371,000	9,677,000	856,000	9,677,000	1,011,000	7,291,000
Women’s Basketball	68,000	1,566,000	494,000	1,902,000	834,000	2,149,000
2008						
Football	648,000	5,024,000	1,530,000	6,722,000	2,369,000	6,444,000
Men’s Basketball	362,000	10,272,000	889,000	10,272,000	995,000	8,132,000
Women’s Basketball	63,000	1,279,000	471,000	1,710,000	808,000	1,740,000
2007						
Football	657,000	6,505,000	1,480,000	7,606,000	2,058,000	5,119,000
Men’s Basketball	349,000	9,117,000	818,000	9,117,000	874,000	7,511,000
Women’s Basketball	60,000	1,392,000	386,000	1,788,000	763,000	1,726,000
2006						
Football	475,000	4,363,000	1,264,000	5,393,000	1,865,000	4,274,000
Men’s Basketball	278,000	8,194,000	750,000	8,194,000	855,000	3,991,000
Women’s Basketball	48,000	1,371,000	391,000	1,929,000	685,000	1,587,000
2005						
Football	424,000	4,990,000	1,241,000	5,952,000	1,781,000	4,264,000
Men’s Basketball	271,000	8,108,000	735,000	8,108,000	809,000	3,712,000
Women’s Basketball	47,000	1,246,000	416,000	1,804,000	641,000	1,544,000
2004						
Football	431,000	2,871,000	878,000	4,764,000	1,596,000	3,838,000
Men’s Basketball	244,000	7,396,000	626,000	7,396,000	724,000	3,335,000
Women’s Basketball	37,000	1,241,000	262,000	1,696,000	593,000	1,383,000

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

TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION I – FCS
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Men's Program	0	0%	0	125	100%	(3,347,000)
Women's Program	0	0%	NA	125	100%	(2,972,000)
Total	0	0%	0	125	100%	(8,704,000)
2008						
Men's Program	1	1%	3,643,000	114	99%	(3,316,000)
Women's Program	0	0%	NA	115	100%	(2,902,000)
Total	0	0%	NA	115	100%	(7,937,000)
2007						
Men's Program	2	2%	2,358,000	118	98%	(2,911,000)
Women's Program	0	0%	NA	120	100%	(2,566,000)
Total	0	0%	NA	120	100%	(7,441,000)
2006						
Men's Program	1	1%	3,446,000	117	99%	(2,731,000)
Women's Program	0	0%	NA	118	100%	(2,336,000)
Total	0	0%	NA	118	100%	(7,121,000)
2005						
Men's Program	4	4%	1,165,000	107	96%	(2,647,000)
Women's Program	1	1%	1,134,000	110	99%	(2,149,000)
Total	1	1%	2,532,000	110	99%	(6,236,000)
2004						
Men's Program	2	2%	1,588,000	113	98%	(2,402,000)
Women's Program	0	0%	NA	115	100%	(2,038,000)
Total	0	0%	NA	115	100%	(5,907,000)
Five Year Average						
Total Program	0	0%	NA	117	100%	(5,706,000)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I – FCS
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Football	2	2%	997,000	123	98%	(1,453,000)
Men's Basketball	8	6%	780,000	117	94%	(601,000)
Women's Basketball	2	2%	136,000	121	97%	(745,000)
2008						
Football	2	2%	490,000	113	98%	(1,465,000)
Men's Basketball	6	5%	914,000	109	95%	(605,000)
Women's Basketball	0	NA	NA	113	100%	(722,000)
2007						
Football	6	5%	280,000	114	95%	(1,379,000)
Men's Basketball	8	7%	243,000	112	93%	(536,000)
Women's Basketball	1	1%	51,000	117	99%	(666,000)
2006						
Football	5	4%	235,000	113	96%	(1,279,000)
Men's Basketball	10	8%	187,000	108	92%	(529,000)
Women's Basketball	2	2%	183,000	114	98%	(623,000)
2005						
Football	6	5%	786,000	104	95%	(1,158,000)
Men's Basketball	9	7%	372,000	102	84%	(501,000)
Women's Basketball	2	2%	193,000	107	98%	(583,000)
2004						
Football	7	6%	184,000	108	94%	(1,076,000)
Men's Basketball	8	7%	269,000	107	93%	(471,000)
Women's Basketball	2	2%	156,000	111	98%	(547,000)

TABLE 4.7
SOURCES OF REVENUES
DIVISION I – FCS
Fiscal Year 2009
Median Values

	Public	Private	Total
Total Ticket Sales	427,000	298,000	387,000
NCAA and conference distributions	473,000	568,000	508,000
Guarantees and options	501,000	191,000	427,000
Cash contributions from alumni and others	644,000	1,036,000	746,000
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	36,000	20,000	29,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	287,000	153,000	262,000
Sports camps	8,000	27,000	13,000
Endowment/Investment Income	0	187,000	3,000
Miscellaneous	133,000	149,000	135,000
Total Generated Revenues	2,852,000	3,610,000	2,886,000
Allocated Revenues:			
Direct Institutional Support	3,842,000	9,324,000	5,259,000
Indirect Institutional Support	350,000	2,435,000	846,000
Student Fees	2,075,000	0	767,000
Direct government support	0	0	0
Total Allocated Revenues	7,164,000	12,544,000	8,660,000
Total All Revenues	10,334,000	17,331,000	12,111,000

TABLE 4.8
SOURCES OF REVENUES
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	573,000	450,000	295,000	244,000
NCAA and conference distributions	766,000	596,000	408,000	373,000
Guarantees and options	203,000	396,000	517,000	591,000
Cash contributions from alumni and others	1,428,000	1,369,000	504,000	260,000
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	34,000	36,000	23,000	13,000
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	486,000	444,000	169,000	108,000
Sports camps	54,000	13,000	24,000	0
Endowment/Investment Income	267,000	21,000	0	0
Miscellaneous	239,000	184,000	89,000	34,000
Total Generated Revenues	5,266,000	4,594,000	2,388,000	2,072,000
Allocated Revenues:				
Direct Institutional Support	12,502,000	6,348,000	4,399,000	3,632,000
Indirect Institutional Support	2,854,000	1,312,000	349,000	292,000
Student Fees	0	470,000	767,000	1,379,000
Direct government support	0	0	0	0
Total Allocated Revenues	18,566,000	9,549,000	7,556,000	5,667,000
Total All Revenues	24,107,000	14,729,000	10,397,000	8,152,000

TABLE 4.9
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I – FCS
 Fiscal Year 2009
 Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	1,634,000	2,471,000	1,711,000	Men	175,000	270,000	198,000
Women	1,216,000	1,903,000	1,302,000	Women	93,000	128,000	110,000
Administrative and Non-gender	56,000	0	11,000	Administrative and Non-gender	31,000	39,000	34,000
Total	2,945,000	4,211,000	3,199,000	Total	317,000	468,000	370,000
Guarantees and Options				Fundraising			
Men	63,000	30,000	45,000	Men	8,000	29,000	14,000
Women	3,000	2,000	3,000	Women	1,000	6,000	1,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	82,000	123,000	93,000
Total	66,000	30,000	48,000	Total	125,000	213,000	161,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,470,000	1,792,000	1,546,000	Men	135,000	174,000	145,000
Women	866,000	998,000	900,000	Women	60,000	93,000	75,000
Administrative and Non-gender	1,420,000	1,730,000	1,470,000	Administrative and Non-gender	13,000	6,000	12,000
Total	3,539,000	4,800,000	3,978,000	Total	245,000	340,000	263,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	1,000	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	168,000	81,000	130,000
Total	0	0	0	Total	184,000	116,000	161,000
Severance Pay				Membership Dues			
Men	0	0	0	Men	3,000	7,000	5,000
Women	0	0	0	Women	3,000	5,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	32,000	31,000	32,000
Total	0	0	0	Total	41,000	47,000	43,000
Team travel				Sports Camps			
Men	550,000	643,000	588,000	Men	0	0	0
Women	360,000	448,000	400,000	Women	0	0	0
Administrative and Non-gender	0	20,000	1,000	Administrative and Non-gender	0	0	0
Total	967,000	1,196,000	1,023,000	Total	0	0	0
Recruiting				Spirit Groups			
Men	106,000	154,000	117,000	Men	0	0	0
Women	64,000	82,000	68,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	17,000	10,000	14,000
Total	178,000	239,000	198,000	Total	18,000	19,000	18,000

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
Fiscal Year 2009
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	13,000	2,000	8,000
Women	5,000	1,000	4,000
Administrative and Non-gender	165,000	145,000	159,000
Total	244,000	263,000	247,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	242,000	1,353,000	467,000
Total	350,000	2,435,000	846,000
Other			
Men	135,000	187,000	149,000
Women	57,000	88,000	69,000
Administrative and Non-gender	425,000	313,000	413,000
Total	646,000	688,000	661,000
Total Operating Expenses			
Men	4,419,000	6,387,000	5,046,000
Women	2,876,000	4,215,000	3,373,000
Administrative and Non-gender	3,094,000	4,704,000	3,532,000
Total	10,147,000	16,511,000	12,019,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,659,000	2,015,000	1,712,000	1,170,000
Women	2,695,000	1,807,000	1,367,000	809,000
Administrative and Non-gender	0	44,000	8,000	61,000
Total	5,667,000	3,794,000	3,067,000	2,206,000
Guarantees and Options				
Men	61,000	91,000	42,000	33,000
Women	2,000	3,000	3,000	2,000
Administrative and Non-gender	0	0	0	0
Total	61,000	98,000	46,000	39,000
Salaries and Benefits – University paid				
Men	2,848,000	1,772,000	1,306,000	1,049,000
Women	1,521,000	1,019,000	824,000	563,000
Administrative and Non-gender	2,944,000	1,735,000	1,206,000	851,000
Total	7,228,000	4,800,000	3,318,000	2,523,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Team travel				
Men	989,000	636,000	545,000	392,000
Women	699,000	442,000	359,000	270,000
Administrative and Non-gender	1,000	0	4,000	6,000
Total	1,681,000	1,138,000	869,000	719,000
Recruiting				
Men	235,000	145,000	106,000	73,000
Women	130,000	67,000	60,000	44,000
Administrative and Non-gender	0	0	0	0
Total	357,000	239,000	171,000	129,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	319,000	219,000	183,000	121,000
Women	191,000	120,000	89,000	64,000
Administrative and Non-gender	40,000	34,000	40,000	23,000
Total	631,000	462,000	323,000	221,000
Fundraising				
Men	103,000	29,000	17,000	0
Women	33,000	4,000	4,000	0
Administrative and Non-gender	378,000	115,000	78,000	18,000
Total	472,000	176,000	118,000	31,000
Game Expenses				
Men	312,000	173,000	120,000	93,000
Women	125,000	88,000	55,000	40,000
Administrative and Non-gender	14,000	5,000	11,000	4,000
Total	488,000	307,000	192,000	155,000
Medical				
Men	0	0	2,000	0
Women	0	0	0	0
Administrative and Non-gender	171,000	157,000	110,000	102,000
Total	184,000	168,000	136,000	129,000
Membership Dues				
Men	11,000	7,000	2,000	1,000
Women	5,000	7,000	3,000	1,000
Administrative and Non-gender	43,000	35,000	36,000	11,000
Total	63,000	44,000	42,000	22,000
Sports Camps				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	12,000	0	1,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	13,000	24,000	12,000	6,000
Total	26,000	30,000	13,000	7,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I – FCS
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	8,000	13,000	9,000	4,000
Women	10,000	11,000	1,000	1,000
Administrative and Non-gender	600,000	157,000	101,000	25,000
Total	770,000	247,000	207,000	63,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	2,751,000	1,066,000	93,000	222,000
Total	2,854,000	1,312,000	349,000	292,000
Other				
Men	350,000	195,000	84,000	64,000
Women	127,000	77,000	36,000	35,000
Administrative and Non-gender	654,000	530,000	280,000	227,000
Total	1,208,000	801,000	435,000	387,000
Total Operating Expenses				
Men	7,989,000	6,242,000	4,432,000	3,526,000
Women	5,692,000	3,909,000	2,929,000	2,058,000
Administrative and Non-gender	9,157,000	4,704,000	2,947,000	2,034,000
Total	23,671,000	14,835,000	10,323,000	7,831,000

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

TABLE 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I – FCS
Fiscal Year 2009
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	68,000	502,000	(137,000)			
Basketball	371,000	1,011,000	(45,000)	68,000	834,000	(236,000)
Crew	N/A	N/A	N/A	43,000	384,000	(45,000)
Equestrian	N/A	N/A	N/A	8,000	142,000	(31,000)
Fencing	26,000	116,000	0	45,000	119,000	(41,000)
Field Hockey	N/A	N/A	N/A	28,000	492,000	(16,000)
Football	707,000	2,428,000	(235,000)	N/A	N/A	N/A
Golf	17,000	134,000	(23,000)	12,000	159,000	(33,000)
Gymnastics	82,000	159,000	(77,000)	35,000	369,000	(157,000)
Ice Hockey	505,000	1,005,000	0	59,000	706,000	(165,000)
Lacrosse	119,000	525,000	(36,000)	21,000	416,000	(40,000)
Rifle	6,000	3,000	(3,000)	4,000	4,000	(4,000)
Skiing	43,000	249,000	(57,000)	45,000	173,000	(82,000)
Soccer	48,000	446,000	(39,000)	21,000	428,000	(91,000)
Softball	N/A	N/A	N/A	22,000	412,000	(67,000)
Swimming	31,000	206,000	(30,000)	16,000	302,000	(45,000)
Tennis	4,000	153,000	(28,000)	4,000	195,000	(33,000)
Track & Field/X Country	13,000	299,000	(79,000)	13,000	396,000	(101,000)
Volleyball	10,000	95,000	0	19,000	414,000	(104,000)
Water Polo	46,000	150,000	0	21,000	194,000	0
Wrestling	125,000	393,000	(16,000)	N/A	N/A	N/A
Other	166,000	367,000	(15,000)	123,000	165,000	(22,000)

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

TABLE 4.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	80,000	50,000	132,000	0
Basketball	185,000	174,000	377,000	10,000
Cross Country/Track	42,000	27,000	77,000	0
Fencing	43,000	8,000	83,000	0
Football	180,000	496,000	692,000	31,000
Golf	25,000	0	27,000	0
Gymnastics	84,000	10,000	94,000	0
Ice Hockey	213,000	170,000	383,000	7,000
Lacrosse	112,000	75,000	187,000	0
Rifle	3,000	0	3,000	0
Skiing	40,000	12,000	71,000	0
Soccer	78,000	40,000	117,000	0
Swimming	35,000	25,000	66,000	0
Tennis	28,000	0	32,000	0
Volleyball	41,000	1,000	42,000	0
Water Polo	39,000	13,000	52,000	0
Wrestling	85,000	68,000	153,000	0
Other	82,000	55,000	137,000	0

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I – FCS
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	131,000	148,000	277,000	3,000
Bowling	12,000	0	13,000	0
Crew	74,000	49,000	134,000	0
Cross Country/Track	45,000	32,000	84,000	0
Equestrian	64,000	14,000	77,000	0
Fencing	47,000	8,000	81,000	0
Field Hockey	75,000	60,000	138,000	0
Golf	28,000	0	35,000	0
Gymnastics	77,000	51,000	133,000	0
Ice Hockey	115,000	119,000	233,000	0
Lacrosse	74,000	43,000	112,000	0
Rifle	4,000	0	4,000	0
Skiing	39,000	8,000	64,000	0
Soccer	66,000	39,000	104,000	0
Softball	63,000	39,000	102,000	0
Swimming	41,000	28,000	70,000	0
Tennis	30,000	0	34,000	0
Volleyball	68,000	41,000	108,000	0
Water Polo	40,000	13,000	56,000	0
Other	54,000	5,000	85,000	0

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION I – FCS
Fiscal Year 2009
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	556,000	462,000	0	844,000	563,000	0	658,000	498,000	0
Total	557,000	470,000	0	844,000	563,000	0	664,000	503,000	0
Assistant Coaches									
Institution Paid	790,000	356,000	0	890,000	404,000	0	817,000	369,000	0
Total	790,000	356,000	0	890,000	409,000	0	817,000	369,000	0
Administrative Salaries									
Institution Paid	62,000	13,000	1,420,000	48,000	20,000	1,730,000	62,000	16,000	1,470,000
Total	64,000	16,000	1,451,000	48,000	20,000	1,730,000	62,000	17,000	1,523,000
Total Program									
Institution Paid	1,470,000	866,000	1,420,000	1,792,000	998,000	1,730,000	1,546,000	900,000	1,470,000
Total	1,486,000	888,000	1,451,000	1,855,000	998,000	1,730,000	1,624,000	905,000	1,523,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 4.14
 REVENUE DISTRIBUTION PERCENTAGES
 DIVISION I – FCS
 Fiscal Year 2009
 Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subdivision Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	21%	6%	13%	3%	17%	5%
NCAA and conference distributions	15%	4%	13%	4%	14%	4%
Guarantees and options	15%	4%	5%	1%	11%	3%
Cash contributions from alumni and others	26%	8%	29%	8%	27%	8%
Third Party Support	1%	0%	0%	0%	1%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	1%	2%	1%	2%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	10%	3%	7%	2%	9%	2%
Sports camps	3%	1%	4%	1%	4%	1%
Endowment/Investment Income	1%	0%	18%	5%	9%	2%
Miscellaneous	5%	2%	8%	2%	6%	2%
Total Generated Revenues	<u>100%</u>	30%	<u>100%</u>	27%	<u>100%</u>	28%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		32%		57%		44%
Indirect Institutional Support		7%		15%		10%
Student Fees		28%		2%		16%
Direct government support		4%		0%		2%
Total Allocated Revenues		70%		73%		72%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 78 public and 47 private institutions reporting.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Recruiting			
Men	14%	13%	14%	Men	1%	1%	1%
Women	11%	11%	11%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	0%	0%	0%
Total	26%	25%	25%	Total	2%	2%	2%
Guarantees and Options				Equipment/uniforms/supplies			
Men	1%	0%	1%	Men	2%	2%	2%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	0%	1%	Total	3%	3%	3%
Salaries and Benefits – University paid				Fundraising			
Men	13%	12%	12%	Men	0%	0%	0%
Women	7%	8%	7%	Women	0%	0%	0%
Administrative and Non-gender	13%	11%	12%	Administrative and Non-gender	1%	1%	1%
Total	33%	30%	32%	Total	2%	2%	2%
Salaries and Benefits – Third Party paid				Game Expenses			
Men	0%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%	Total	2%	2%	2%
Severance Pay				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	2%	1%	1%
Team travel				Membership Dues			
Men	5%	4%	5%	Men	0%	0%	0%
Women	3%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	0%	0%	0%
Total	8%	8%	8%	Total	0%	0%	0%

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – FCS
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	0%
Total	1%	0%	0%
Facilities Maintenance and Rental			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	4%	5%	5%
Total	6%	6%	6%
Indirect Institutional Support			
Men	0%	2%	1%
Women	0%	1%	1%
Administrative and Non-gender	6%	12%	9%
Total	7%	14%	10%
Other			
Men	1%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	5%	3%	4%
Total	7%	5%	6%
Total Operating Expenses			
Men	41%	39%	40%
Women	25%	26%	26%
Administrative and Non-gender	34%	35%	34%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 78 public and 47 private institutions reporting.

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	541,000	1,316,000
11-20	1,317,000	1,743,000
21-30	1,744,000	2,186,000
31-40	2,187,000	2,534,000
41-50	2,535,000	2,885,000
51-60	2,886,000	3,739,000
61-70	3,740,000	4,554,000
71-80	4,555,000	6,256,000
81-90	6,257,000	8,271,000
91-100	8,272,000	18,736,000

TABLE 4.17
MEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	298,000	554,000
11-20	555,000	863,000
21-30	864,000	1,045,000
31-40	1,046,000	1,282,000
41-50	1,283,000	1,452,000
51-60	1,453,000	1,737,000
61-70	1,738,000	2,318,000
71-80	2,319,000	2,983,000
81-90	2,984,000	4,466,000
91-100	4,467,000	11,077,000

TABLE 4.18
WOMEN’S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	(34,000)	38,000
11-20	39,000	80,000
21-30	81,000	131,000
31-40	132,000	179,000
41-50	180,000	226,000
51-60	227,000	283,000
61-70	284,000	378,000
71-80	379,000	567,000
81-90	568,000	982,000
91-100	983,000	2,806,000

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	0	339,000
11-20	340,000	646,000
21-30	647,000	802,000
31-40	803,000	884,000
41-50	885,000	1,077,000
51-60	1,078,000	1,265,000
61-70	1,266,000	1,813,000
71-80	1,814,000	2,494,000
81-90	2,495,000	3,345,000
91-100	3,346,000	11,179,000

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	31,000	123,000
11-20	124,000	241,000
21-30	242,000	430,000
31-40	431,000	574,000
41-50	575,000	706,000
51-60	707,000	813,000
61-70	814,000	998,000
71-80	999,000	1,319,000
81-90	1,320,000	2,140,000
91-100	2,141,000	5,181,000

TABLE 4.21
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	96,000	187,000
11-20	188,000	252,000
21-30	253,000	283,000
31-40	284,000	320,000
41-50	321,000	370,000
51-60	371,000	428,000
61-70	429,000	522,000
71-80	523,000	671,000
81-90	672,000	1,044,000
91-100	1,045,000	9,677,000

TABLE 4.22
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	0	23,000
11-20	24,000	31,000
21-30	32,000	41,000
31-40	42,000	50,000
41-50	51,000	67,000
51-60	68,000	86,000
61-70	87,000	106,000
71-80	107,000	150,000
81-90	151,000	229,000
91-100	230,000	1,566,000

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	3,523,000	7,301,000
11-20	7,302,000	8,802,000
21-30	8,803,000	9,702,000
31-40	9,703,000	10,456,000
41-50	10,457,000	12,018,000
51-60	12,019,000	14,057,000
61-70	14,058,000	17,049,000
71-80	17,050,000	21,109,000
81-90	21,110,000	25,033,000
91-100	25,034,000	42,691,000

TABLE 4.24
MEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	1,172,000	3,386,000
11-20	3,387,000	3,776,000
21-30	3,777,000	4,084,000
31-40	4,085,000	4,426,000
41-50	4,427,000	5,045,000
51-60	5,046,000	5,999,000
61-70	6,000,000	6,719,000
71-80	6,720,000	7,629,000
81-90	7,630,000	9,152,000
91-100	9,153,000	15,199,000

TABLE 4.25
WOMEN’S TOTAL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	434,000	1,678,000
11-20	1,679,000	2,192,000
21-30	2,193,000	2,596,000
31-40	2,597,000	2,962,000
41-50	2,963,000	3,372,000
51-60	3,373,000	3,709,000
61-70	3,710,000	4,156,000
71-80	4,157,000	5,034,000
81-90	5,035,000	6,015,000
91-100	6,016,000	10,338,000

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	0	1,661,000
11-20	1,662,000	2,165,000
21-30	2,166,000	2,514,000
31-40	2,515,000	3,042,000
41-50	3,043,000	3,531,000
51-60	3,532,000	4,384,000
61-70	4,385,000	5,168,000
71-80	5,169,000	6,511,000
81-90	6,512,000	10,980,000
91-100	10,981,000	29,781,000

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	383,000	973,000
11-20	974,000	1,624,000
21-30	1,625,000	1,943,000
31-40	1,944,000	2,233,000
41-50	2,234,000	2,427,000
51-60	2,428,000	2,717,000
61-70	2,718,000	2,926,000
71-80	2,927,000	3,384,000
81-90	3,385,000	4,526,000
91-100	4,527,000	6,911,000

TABLE 4.28
MEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	343,000	650,000
11-20	651,000	741,000
21-30	742,000	846,000
31-40	847,000	901,000
41-50	902,000	1,010,000
51-60	1,011,000	1,208,000
61-70	1,209,000	1,362,000
71-80	1,363,000	1,533,000
81-90	1,534,000	2,265,000
91-100	2,266,000	7,291,000

TABLE 4.29
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – FCS
Fiscal Year 2009

1-10	174,000	501,000
11-20	502,000	599,000
21-30	600,000	670,000
31-40	671,000	770,000
41-50	771,000	833,000
51-60	834,000	912,000
61-70	913,000	1,019,000
71-80	1,020,000	1,178,000
81-90	1,179,000	1,414,000
91-100	1,415,000	2,149,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(24,501,000)	(19,631,000)
11-20	(19,630,000)	(15,777,000)
21-30	(15,776,000)	(12,122,000)
31-40	(12,121,000)	(9,791,000)
41-50	(9,790,000)	(8,705,000)
51-60	(8,704,000)	(7,580,000)
61-70	(7,579,000)	(6,849,000)
71-80	(6,848,000)	(6,214,000)
81-90	(6,213,000)	(4,619,000)
91-100	(4,618,000)	(2,296,000)

TABLE 4.31
MEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(12,651,000)	(6,112,000)
11-20	(6,111,000)	(5,343,000)
21-30	(5,342,000)	(4,402,000)
31-40	(4,401,000)	(3,760,000)
41-50	(3,759,000)	(3,348,000)
51-60	(3,347,000)	(2,909,000)
61-70	(2,908,000)	(2,551,000)
71-80	(2,550,000)	(2,343,000)
81-90	(2,342,000)	(1,524,000)
91-100	(1,523,000)	(893,000)

TABLE 4.32
WOMEN’S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(9,346,000)	(5,693,000)
11-20	(5,692,000)	(4,429,000)
21-30	(4,428,000)	(3,613,000)
31-40	(3,612,000)	(3,224,000)
41-50	(3,223,000)	(2,973,000)
51-60	(2,972,000)	(2,661,000)
61-70	(2,660,000)	(2,339,000)
71-80	(2,338,000)	(2,010,000)
81-90	(2,009,000)	(1,577,000)
91-100	(1,576,000)	(220,000)

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(6,529,000)	(3,123,000)
11-20	(3,122,000)	(2,310,000)
21-30	(2,309,000)	(2,092,000)
31-40	(2,091,000)	(1,702,000)
41-50	(1,701,000)	(1,454,000)
51-60	(1,453,000)	(1,310,000)
61-70	(1,309,000)	(1,118,000)
71-80	(1,117,000)	(839,000)
81-90	(838,000)	(575,000)
91-100	(574,000)	(83,000)

TABLE 4.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES
 (Positive Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	NA	NA
11-20	NA	NA
21-30	NA	NA
31-40	NA	NA
41-50	NA	NA
51-60	NA	NA
61-70	NA	NA
71-80	NA	NA
81-90	NA	NA
91-100	NA	NA

TABLE 4.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(2,290,000)	(1,364,000)
11-20	(1,363,000)	(1,068,000)
21-30	(1,067,000)	(893,000)
31-40	(892,000)	(720,000)
41-50	(719,000)	(602,000)
51-60	(601,000)	(536,000)
61-70	(535,000)	(461,000)
71-80	(460,000)	(350,000)
81-90	(349,000)	(218,000)
91-100	(217,000)	(280)

TABLE 4.35
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION I – FCS
Fiscal Year 2009

1-10	(2,081,000)	(1,342,000)
11-20	(1,341,000)	(1,061,000)
21-30	(1,060,000)	(912,000)
31-40	(911,000)	(807,000)
41-50	(806,000)	(746,000)
51-60	(745,000)	(690,000)
61-70	(689,000)	(591,000)
71-80	(590,000)	(509,000)
81-90	(508,000)	(427,000)
91-100	(426,000)	(154,000)

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2009								
Men's	692,000	12,320,000	3,386,000	15,777,000	3,698,000	13,190,000	(2,835,000)	(6,000)
Women's	204,000	788,000	2,792,000	10,862,000	3,536,000	10,948,000	(3,324,000)	(68,000)
Coed	908,000	10,820,000	4,370,000	16,885,000	3,321,000	12,848,000	(2,339,000)	280,000
Total	2,099,000	16,809,000	10,382,000	30,102,000	10,502,000	30,102,000	(8,340,000)	0
2008								
Men's	700,000	11,841,000	3,142,000	16,095,000	3,445,000	11,766,000	(2,497,000)	(2,000)
Women's	195,000	1,354,000	2,671,000	10,238,000	3,401,000	10,314,000	(3,125,000)	(78,000)
Coed	935,000	6,873,000	3,917,000	16,738,000	3,254,000	12,451,000	(2,187,000)	202,000
Total	2,125,000	13,693,000	10,082,000	29,243,000	10,347,000	29,243,000	(8,031,000)	0
2007								
Men's	597,000	11,349,000	2,926,000	15,321,000	3,213,000	10,234,000	(2,302,000)	(80,000)
Women's	194,000	974,000	2,331,000	7,065,000	3,166,000	9,499,000	(2,950,000)	(323,000)
Coed	856,000	7,002,000	3,885,000	14,008,000	2,957,000	12,840,000	(1,911,000)	523,000
Total	1,945,000	13,801,000	9,281,000	27,119,000	9,403,000	27,119,000	(7,260,000)	0
2006								
Men's	616,000	9,197,000	2,791,000	13,036,000	3,003,000	9,175,000	(2,178,000)	(33,000)
Women's	152,000	1,797,000	2,235,000	6,524,000	2,949,000	8,851,000	(2,680,000)	(273,000)
Coed	704,000	6,300,000	3,518,000	12,154,000	2,564,000	11,187,000	(1,701,000)	496,000
Total	1,828,000	12,452,000	8,771,000	24,364,000	8,918,000	24,364,000	(6,607,000)	0
2005								
Men's	570,000	6,171,000	2,469,000	9,913,000	2,794,000	7,997,000	(2,015,000)	(31,000)
Women's	137,000	806,000	2,102,000	5,848,000	2,690,000	7,909,000	(2,490,000)	(190,000)
Coed	736,000	9,586,000	3,330,000	13,097,000	2,435,000	18,923,000	(1,615,000)	532,000
Total	1,619,000	10,981,000	8,036,000	24,191,000	7,931,000	24,191,000	(5,881,000)	0
2004								
Men's	463,000	6,134,000	2,273,000	7,237,000	2,584,000	6,973,000	(1,885,000)	(112,000)
Women's	101,000	1,314,000	1,866,000	5,504,000	2,506,000	7,334,000	(2,277,000)	(220,000)
Coed	548,000	13,806,000	2,872,000	17,728,000	1,854,000	9,852,000	(1,178,000)	542,000
Total	1,469,000	15,413,000	7,281,000	21,237,000	7,147,000	21,237,000	(5,266,000)	0

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

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2009

	Generated Revenues	Total Revenues	Total Expenses
2009 (1.205)			
Men's	574,000	2,810,000	3,069,000
Women's	169,000	2,317,000	2,934,000
Coed	753,000	3,627,000	2,756,000
Total	1,742,000	8,616,000	8,715,000
2008 (1.179)			
Men's	594,000	2,665,000	2,922,000
Women's	165,000	2,266,000	2,885,000
Coed	793,000	3,323,000	2,760,000
Total	1,802,000	8,552,000	8,776,000
2007 (1.123)			
Men's	531,000	2,605,000	2,861,000
Women's	173,000	2,076,000	2,819,000
Coed	762,000	3,459,000	2,633,000
Total	1,732,000	8,264,000	8,373,000
2006 (1.092)			
Men's	564,000	2,556,000	2,750,000
Women's	139,000	2,047,000	2,700,000
Coed	644,000	3,221,000	2,348,000
Total	1,674,000	8,032,000	8,166,000
2005 (1.039)			
Men's	548,000	2,376,000	2,689,000
Women's	131,000	2,023,000	2,589,000
Coed	709,000	3,205,000	2,344,000
Total	1,558,000	7,734,000	7,634,000
2004 (1.000)			
Men's	463,000	2,273,000	2,584,000
Women's	101,000	1,866,000	2,506,000
Coed	548,000	2,872,000	1,854,000
Total	1,469,000	7,281,000	7,147,000

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3

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

TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2009	Men's	-3.32%	2.18%	-1.14%	5.44%	2.33%	7.77%	5.03%	2.32%	7.34%
	Women's	2.60%	2.01%	4.62%	2.25%	2.28%	4.53%	1.71%	2.26%	3.97%
	Coed	-4.98%	2.09%	-2.89%	9.13%	2.43%	11.56%	-0.14%	2.20%	2.06%
	Total	-3.33%	2.11%	-1.22%	0.75%	2.23%	2.98%	-0.69%	2.19%	1.50%
2008	Men's	11.74%	5.57%	17.31%	2.28%	5.10%	7.38%	2.11%	5.09%	7.20%
	Women's	-4.23%	4.78%	0.55%	9.17%	5.44%	14.61%	2.32%	5.10%	7.43%
	Coed	4.02%	5.19%	9.21%	-3.95%	4.79%	0.84%	4.82%	5.23%	10.05%
	Total	4.04%	5.19%	9.22%	3.48%	5.16%	8.64%	4.81%	5.23%	10.04%
2007	Men's	-5.76%	2.68%	-3.09%	1.94%	2.89%	4.84%	4.03%	2.95%	6.98%
	Women's	24.04%	3.52%	27.56%	1.39%	2.88%	4.27%	4.42%	2.96%	7.38%
	Coed	18.33%	3.36%	21.69%	7.38%	3.05%	10.43%	12.18%	3.18%	15.36%
	Total	3.50%	2.94%	6.43%	2.89%	2.92%	5.81%	2.53%	2.91%	5.44%
2006	Men's	2.79%	5.24%	8.04%	7.57%	5.49%	13.06%	2.29%	5.22%	7.51%
	Women's	5.89%	5.40%	11.29%	1.20%	5.16%	6.36%	4.29%	5.32%	9.61%
	Coed	-9.10%	4.64%	-4.46%	0.51%	5.13%	5.64%	0.17%	5.11%	5.28%
	Total	7.40%	5.48%	12.87%	3.85%	5.30%	9.15%	6.98%	5.46%	12.44%
2005	Men's	18.50%	4.62%	23.12%	4.53%	4.08%	8.60%	4.04%	4.06%	8.10%
	Women's	29.78%	5.06%	34.85%	8.40%	4.23%	12.62%	3.32%	4.03%	7.35%
	Coed	29.36%	5.05%	34.41%	11.60%	4.35%	15.95%	26.39%	4.93%	31.32%
	Total	6.07%	4.14%	10.20%	6.23%	4.14%	10.38%	6.81%	4.17%	10.97%

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

TABLE 5.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2009						
Men's Basketball	434,000	12,203,000	1,356,000	13,486,000	1,484,000	10,512,000
Women's Basketball	61,000	383,000	926,000	3,032,000	1,102,000	3,010,000
2008						
Men's Basketball	432,000	11,711,000	1,276,000	13,818,000	1,449,000	9,276,000
Women's Basketball	61,000	545,000	848,000	2,879,000	1,015,000	2,879,000
2007						
Men's Basketball	416,000	11,203,000	1,222,000	13,490,000	1,318,000	8,422,000
Women's Basketball	62,000	581,000	770,000	2,786,000	936,000	2,786,000
2006						
Men's Basketball	338,000	9,042,000	1,146,000	11,290,000	1,271,000	7,505,000
Women's Basketball	57,000	436,000	690,000	2,266,000	894,000	2,266,000
2005						
Men's Basketball	347,000	6,001,000	1,028,000	8,203,000	1,132,000	6,336,000
Women's Basketball	45,000	478,000	641,000	2,095,000	819,000	2,208,000
2004						
Men's Basketball	298,000	6,024,000	959,000	6,024,000	1,057,000	5,765,000
Women's Basketball	36,000	772,000	568,000	2,072,000	808,000	2,141,000

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

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Men's Program	0	0%	0	97	100%	(2,839,000)
Women's Program	0	0%	NA	97	100%	(3,324,000)
Total	0	0%	0	97	100%	(8,340,000)
2008						
Men's Program	2	2%	927,000	91	98%	(2,518,000)
Women's Program	0	0%	NA	93	100%	(3,125,000)
Total	0	0%	NA	93	100%	(8,031,000)
2007						
Men's Program	2	2%	1,460,000	95	98%	(2,355,000)
Women's Program	0	0%	NA	97	100%	(2,950,000)
Total	0	0%	NA	97	100%	(7,260,000)
2006						
Men's Program	4	4%	629,000	89	96%	(2,215,000)
Women's Program	0	0%	NA	93	100%	(2,680,000)
Total	0	0%	NA	93	100%	(6,607,000)
2005						
Men's Program	1	1%	1,430,000	86	99%	(2,022,000)
Women's Program	0	0%	NA	87	100%	(2,490,000)
Total	0	0%	NA	87	100%	(5,881,000)
2004						
Men's Program	1	1%	934,000	93	99%	(1,894,000)
Women's Program	0	0%	NA	94	100%	(2,277,000)
Total	1	1%	3,218,000	93	99%	(5,367,000)
Five Year Average Total Program	0	0%	NA	94	100%	(5,506,000)

TABLE 5.6
NET GENERATED REVENUES BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009						
Men's Basketball	7	7%	952,000	90	93%	(996,000)
Women's Basketball	0	0%	N/A	97	100%	(1,003,000)
2008						
Men's Basketball	7	8%	811,000	86	92%	(868,000)
Women's Basketball	0	0%	N/A	93	100%	(944,000)
2007						
Men's Basketball	7	7%	892,000	89	93%	(822,000)
Women's Basketball	0	0%	N/A	97	100%	(858,000)
2006						
Men's Basketball	9	10%	989,000	84	90%	(774,000)
Women's Basketball	0	0%	N/A	93	100%	(791,000)
2005						
Men's Basketball	8	9%	688,000	79	91%	(729,000)
Women's Basketball	0	0%	N/A	87	100%	(760,000)
2004						
Men's Basketball	8	8%	704,000	86	83%	(640,000)
Women's Basketball	0	0%	N/A	94	100%	(686,000)

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total
Total Ticket Sales	165,000	204,000	202,000
NCAA and conference distributions	308,000	358,000	341,000
Guarantees and options	178,000	125,000	149,000
Cash contributions from alumni and others	421,000	571,000	461,000
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	14,000	12,000	13,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	192,000	186,000	186,000
Sports camps	24,000	5,000	22,000
Endowment/Investment Income	3,000	29,000	10,000
Miscellaneous	108,000	81,000	96,000
Total Generated Revenues	1,838,000	2,262,000	2,099,000
Allocated Revenues:			
Direct Institutional Support	1,978,000	8,217,000	5,372,000
Indirect Institutional Support	431,000	770,000	596,000
Student Fees	3,246,000	0	1,016,000
Direct government support	0	0	0
Total Allocated Revenues	7,322,000	9,694,000	8,230,000
Total All Revenues	9,464,000	12,727,000	10,382,000

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2009
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	780,000	248,000	156,000	32,000
NCAA and conference distributions	614,000	361,000	307,000	144,000
Guarantees and options	48,000	130,000	154,000	253,000
Cash contributions from alumni and others	753,000	579,000	421,000	196,000
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	30,000	18,000	28,000	6,000
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	425,000	213,000	163,000	103,000
Sports camps	25,000	22,000	71,000	0
Endowment/Investment Income	61,000	27,000	0	0
Miscellaneous	303,000	145,000	75,000	9,000
Total Generated Revenues	4,923,000	2,622,000	1,740,000	946,000
Allocated Revenues:				
Direct Institutional Support	10,223,000	6,807,000	5,314,000	2,624,000
Indirect Institutional Support	1,790,000	805,000	281,000	290,000
Student Fees	85,000	0	1,443,000	1,714,000
Direct government support	0	0	0	0
Total Allocated Revenues	12,960,000	9,999,000	7,789,000	5,260,000
Total All Revenues	16,905,000	12,824,000	9,374,000	6,481,000

TABLE 5.9
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION I WITHOUT FOOTBALL
 Fiscal Year 2009
 Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	932,000	1,666,000	1,299,000	Men	136,000	136,000	136,000
Women	1,210,000	2,230,000	1,648,000	Women	127,000	111,000	116,000
Administrative and Non-gender	5,000	29,000	14,000	Administrative and Non-gender	34,000	43,000	40,000
Total	2,282,000	4,019,000	3,150,000	Total	338,000	275,000	288,000
Guarantees and Options				Fundraising			
Men	15,000	13,000	15,000	Men	26,000	10,000	16,000
Women	2,000	1,000	2,000	Women	11,000	3,000	8,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	124,000	131,000	127,000
Total	19,000	24,000	20,000	Total	211,000	212,000	212,000
Salaries and Benefits – University paid				Game Expenses			
Men	1,021,000	1,194,000	1,124,000	Men	88,000	105,000	94,000
Women	894,000	940,000	926,000	Women	71,000	93,000	80,000
Administrative and Non-gender	1,468,000	1,514,000	1,488,000	Administrative and Non-gender	21,000	10,000	15,000
Total	3,345,000	3,822,000	3,696,000	Total	217,000	216,000	216,000
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	0	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	95,000	109,000	96,000
Total	0	0	0	Total	115,000	109,000	115,000
Severance Pay				Membership Dues			
Men	0	0	0	Men	4,000	6,000	5,000
Women	0	0	0	Women	3,000	5,000	4,000
Administrative and Non-gender	0	0	0	Administrative and Non-gender	32,000	34,000	32,000
Total	0	0	0	Total	42,000	41,000	42,000
Team travel				Sports Camps			
Men	402,000	514,000	430,000	Men	0	0	0
Women	373,000	402,000	393,000	Women	1,000	0	0
Administrative and Non-gender	0	4,000	1,000	Administrative and Non-gender	0	0	0
Total	804,000	961,000	856,000	Total	8,000	6,000	7,000
Recruiting				Spirit Groups			
Men	73,000	108,000	88,000	Men	0	0	0
Women	66,000	78,000	73,000	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	15,000	21,000	19,000
Total	149,000	196,000	172,000	Total	22,000	25,000	22,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	12,000	19,000	16,000
Women	12,000	7,000	9,000
Administrative and Non-gender	74,000	59,000	65,000
Total	172,000	125,000	143,000
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	291,000	632,000	523,000
Total	431,000	770,000	596,000
Other			
Men	71,000	107,000	81,000
Women	72,000	73,000	73,000
Administrative and Non-gender	305,000	285,000	285,000
Total	516,000	527,000	518,000
Total Operating Expenses			
Men	3,299,000	4,485,000	3,698,000
Women	3,160,000	4,048,000	3,536,000
Administrative and Non-gender	3,266,000	3,576,000	3,321,000
Total	9,799,000	12,314,000	10,502,000

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	2,093,000	1,602,000	1,168,000	721,000
Women	2,450,000	2,029,000	1,451,000	938,000
Administrative and Non-gender	81,000	14,000	0	0
Total	4,520,000	3,670,000	2,611,000	1,738,000
Guarantees and Options				
Men	128,000	21,000	11,000	11,000
Women	7,000	6,000	1,000	1,000
Administrative and Non-gender	0	0	0	0
Total	145,000	42,000	15,000	14,000
Salaries and Benefits – University paid				
Men	1,894,000	1,267,000	996,000	645,000
Women	1,289,000	1,012,000	856,000	521,000
Administrative and Non-gender	2,379,000	1,649,000	1,335,000	739,000
Total	5,821,000	4,020,000	3,281,000	1,804,000
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Team travel				
Men	679,000	437,000	389,000	314,000
Women	608,000	443,000	345,000	313,000
Administrative and Non-gender	0	5,000	0	3,000
Total	1,353,000	950,000	744,000	670,000
Recruiting				
Men	139,000	121,000	72,000	43,000
Women	120,000	85,000	66,000	38,000
Administrative and Non-gender	0	0	0	0
Total	283,000	210,000	139,000	96,000

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	168,000	142,000	145,000	88,000
Women	161,000	128,000	112,000	77,000
Administrative and Non-gender	79,000	27,000	44,000	8,000
Total	509,000	283,000	333,000	225,000
Fundraising				
Men	33,000	32,000	25,000	2,000
Women	9,000	17,000	12,000	0
Administrative and Non-gender	436,000	167,000	111,000	67,000
Total	623,000	247,000	172,000	97,000
Game Expenses				
Men	173,000	102,000	89,000	66,000
Women	124,000	85,000	67,000	58,000
Administrative and Non-gender	33,000	18,000	14,000	13,000
Total	404,000	215,000	209,000	152,000
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	153,000	121,000	81,000	78,000
Total	153,000	122,000	91,000	86,000
Membership Dues				
Men	7,000	5,000	5,000	2,000
Women	5,000	4,000	4,000	2,000
Administrative and Non-gender	33,000	31,000	30,000	32,000
Total	43,000	40,000	42,000	42,000
Sports Camps				
Men	0	0	9,000	0
Women	0	0	1,000	0
Administrative and Non-gender	0	0	0	0
Total	12,000	4,000	36,000	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	31,000	28,000	10,000	0
Total	33,000	31,000	20,000	0

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	14,000	10,000	40,000	11,000
Women	7,000	21,000	17,000	7,000
Administrative and Non-gender	114,000	108,000	51,000	31,000
Total	660,000	227,000	139,000	72,000
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,503,000	586,000	281,000	167,000
Total	1,790,000	805,000	281,000	290,000
Other				
Men	158,000	98,000	67,000	46,000
Women	95,000	80,000	58,000	45,000
Administrative and Non-gender	656,000	356,000	255,000	167,000
Total	928,000	506,000	443,000	249,000
Total Operating Expenses				
Men	5,930,000	4,290,000	3,379,000	2,351,000
Women	5,233,000	4,044,000	3,230,000	2,300,000
Administrative and Non-gender	5,978,000	3,871,000	3,105,000	1,642,000
Total	16,712,000	12,758,000	9,548,000	6,481,000

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

TABLE 5.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	79,000	670,000	(19,000)	0	0	0
Basketball	434,000	1,484,000	0	58,000	1,094,000	(35,000)
Crew	N/A	N/A	N/A	14,000	279,000	0
Equestrian	N/A	N/A	N/A	7,000	198,000	(191,000)
Fencing	2,000	69,000	0	1,000	60,000	0
Field Hockey	N/A	N/A	N/A	17,000	416,000	(3,000)
Football	N/A	N/A	N/A	N/A	N/A	N/A
Golf	16,000	183,000	0	11,000	202,000	(10,000)
Gymnastics	40,000	318,000	(139,000)	25,000	462,000	0
Ice Hockey	451,000	1,744,000	0	16,000	1,134,000	(121,000)
Lacrosse	48,000	562,000	0	24,000	412,000	0
Rifle	0	4,000	(4,000)	0	0	0
Skiing	22,000	409,000	(24,000)	22,000	390,000	(26,000)
Soccer	24,000	517,000	(9,000)	21,000	554,000	0
Softball	N/A	N/A	N/A	20,000	487,000	(16,000)
Swimming	16,000	226,000	(1,000)	15,000	258,000	0
Tennis	3,000	178,000	(4,000)	3,000	223,000	(1,000)
Track & Field/X Country	6,000	281,000	(11,000)	5,000	321,000	(10,000)
Volleyball	54,000	344,000	(71,000)	14,000	492,000	(9,000)
Water Polo	25,000	209,000	0	15,000	213,000	0
Wrestling	42,000	349,000	(2,000)	N/A	N/A	N/A
Other	22,000	138,000	0	29,000	120,000	(17,000)

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

TABLE 5.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	89,000	76,000	167,000	0
Basketball	297,000	234,000	520,000	27,000
Cross Country/Track	35,000	22,000	60,000	0
Fencing	9,000	2,000	15,000	0
Football	282,000	309,000	590,000	29,000
Golf	38,000	0	38,000	0
Gymnastics	74,000	18,000	93,000	0
Ice Hockey	233,000	180,000	413,000	0
Lacrosse	78,000	71,000	151,000	0
Rifle	4,000	0	4,000	0
Skiing	43,000	43,000	114,000	0
Soccer	83,000	45,000	135,000	0
Swimming	32,000	15,000	52,000	0
Tennis	30,000	3,000	39,000	0
Volleyball	101,000	45,000	155,000	0
Water Polo	52,000	15,000	78,000	0
Wrestling	84,000	45,000	137,000	0
Other	39,000	17,000	55,000	0

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	145,000	179,000	322,000	17,000
Bowling	14,000	2,000	18,000	0
Crew	40,000	22,000	71,000	0
Cross Country/Track	36,000	24,000	64,000	0
Equestrian	49,000	0	49,000	0
Fencing	13,000	4,000	24,000	0
Field Hockey	59,000	23,000	81,000	0
Golf	36,000	0	42,000	0
Gymnastics	67,000	28,000	101,000	1,000
Ice Hockey	136,000	140,000	286,000	0
Lacrosse	69,000	36,000	103,000	0
Rifle				
Skiing	43,000	43,000	114,000	0
Soccer	71,000	45,000	118,000	0
Softball	64,000	39,000	109,000	0
Swimming	34,000	15,000	55,000	0
Tennis	30,000	3,000	39,000	0
Volleyball	73,000	44,000	114,000	0
Water Polo	53,000	10,000	79,000	0
Other	18,000	7,000	33,000	0

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches									
Institution Paid	556,000	466,000	0	699,000	538,000	0	634,000	496,000	0
Total	564,000	466,000	0	699,000	538,000	0	634,000	496,000	0
Assistant Coaches									
Institution Paid	426,000	365,000	0	455,000	361,000	0	439,000	364,000	0
Total	426,000	365,000	0	455,000	361,000	0	439,000	364,000	0
Administrative Salaries									
Institution Paid	36,000	25,000	1,468,000	62,000	27,000	1,514,000	41,000	26,000	1,488,000
Total	37,000	28,000	1,468,000	62,000	27,000	1,514,000	45,000	27,000	1,488,000
Total Program									
Institution Paid	1,021,000	894,000	1,468,000	1,194,000	940,000	1,514,000	1,124,000	926,000	1,488,000
Total	1,033,000	894,000	1,468,000	1,194,000	940,000	1,514,000	1,124,000	926,000	1,488,000
Severance Pay	0	0	0	0	0	0	0	0	0

TABLE 5.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009
Based on Mean Values

	Public Schools		Private Schools		Total Subdivision	
	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.	Percent of Gen. Rev.	Total Rev.
Total Ticket Sales	15%	3%	24%	6%	20%	5%
NCAA and conference distributions	14%	3%	17%	4%	16%	4%
Guarantees and options	9%	2%	4%	1%	6%	1%
Cash contributions from alumni and others	31%	7%	27%	7%	29%	7%
Third Party Support	1%	0%	0%	0%	1%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	3%	1%	1%	0%	2%	0%
Broadcast Rights	1%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	12%	3%	13%	3%	13%	3%
Sports camps	5%	1%	4%	1%	5%	1%
Endowment/Investment Income	1%	0%	2%	1%	2%	0%
Miscellaneous	10%	2%	5%	1%	7%	2%
Total Generated Revenues	<u>100%</u>	23%	<u>100%</u>	25%	<u>100%</u>	24%
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		26%		64%		48%
Indirect Institutional Support		7%		10%		9%
Student Fees		42%		1%		19%
Direct government support		1%		0%		1%
Total Allocated Revenues		77%		75%		76%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 48 public and 49 private institutions reporting.

	Public	Private	Total
TABLE 5.15			
OPERATING EXPENSE DISTRIBUTION PERCENTAGES			
DIVISION I – WITHOUT FOOTBALL			
PERCENT OF TOTAL EXPENSES			
Fiscal Year 2009			
Mean Values			
Grants-in-Aid			
Men	10%	14%	12%
Women	13%	18%	16%
Administrative and Non-gender	1%	1%	1%
Total	23%	32%	28%
Guarantees and Options			
Men	0%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	1%
Salaries and Benefits – University paid			
Men	11%	10%	11%
Women	9%	7%	8%
Administrative and Non-gender	16%	12%	13%
Total	36%	30%	32%
Salaries and Benefits – Third Party paid			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Severance Pay			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%

	Public	Private	Total
Total	0%	0%	0%
Team travel			
Men	4%	4%	4%
Women	4%	3%	4%
Administrative and Non-gender	0%	0%	0%
Total	9%	8%	8%
Recruiting			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
Equipment/uniforms/supplies			
Men	2%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%
Total	4%	3%	3%
Fundraising			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	3%	2%	3%
Total	4%	3%	3%
Game Expenses			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%
Total	3%	2%	2%
Medical			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%

TABLE 5.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION I – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Membership Dues			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Sports Camps			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Facilities Maintenance and Rental			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	2%	2%	2%
Total	3%	3%	3%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	6%	8%	7%
Total	8%	10%	9%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	4%	3%	3%
Total	6%	5%	5%
Total Operating Expenses			
Men	33%	37%	35%
Women	32%	34%	33%
Administrative and Non-gender	35%	30%	32%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 48 public and 49 private institutions reporting.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	311,000	651,000
11-20	652,000	963,000
21-30	964,000	1,249,000
31-40	1,250,000	1,689,000
41-50	1,690,000	2,098,000
51-60	2,099,000	2,342,000
61-70	2,343,000	2,857,000
71-80	2,858,000	3,618,000
81-90	3,619,000	6,528,000
91-100	6,529,000	16,809,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	105,000	240,000
11-20	241,000	404,000
21-30	405,000	525,000
31-40	526,000	572,000
41-50	573,000	691,000
51-60	692,000	828,000
61-70	829,000	955,000
71-80	956,000	1,297,000
81-90	1,298,000	4,029,000
91-100	4,030,000	12,320,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	1,000	49,000
11-20	50,000	91,000
21-30	92,000	122,000
31-40	123,000	153,000
41-50	154,000	203,000
51-60	204,000	239,000
61-70	240,000	286,000
71-80	287,000	392,000
81-90	393,000	515,000
91-100	516,000	788,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	329,000
11-20	330,000	429,000
21-30	430,000	522,000
31-40	523,000	666,000
41-50	667,000	907,000
51-60	908,000	1,137,000
61-70	1,138,000	1,510,000
71-80	1,511,000	1,852,000
81-90	1,853,000	2,283,000
91-100	2,284,000	10,820,000

TABLE 5.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	54,000	157,000
11-20	158,000	257,000
21-30	258,000	313,000
31-40	314,000	399,000
41-50	400,000	433,000
51-60	434,000	483,000
61-70	484,000	551,000
71-80	552,000	724,000
81-90	725,000	3,703,000
91-100	3,704,000	12,203,000

TABLE 5.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	1,000	14,000
11-20	15,000	28,000
21-30	29,000	41,000
31-40	42,000	47,000
41-50	48,000	57,000
51-60	58,000	69,000
61-70	70,000	87,000
71-80	88,000	113,000
81-90	114,000	186,000
91-100	187,000	383,000

TABLE 5.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	3,420,000	6,028,000
11-20	6,029,000	7,411,000
21-30	7,412,000	8,831,000
31-40	8,832,000	9,752,000
41-50	9,753,000	10,501,000
51-60	10,502,000	12,192,000
61-70	12,193,000	13,438,000
71-80	13,439,000	15,156,000
81-90	15,157,000	18,050,000
91-100	18,051,000	30,102,000

TABLE 5.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	1,361,000	2,136,000
11-20	2,137,000	2,566,000
21-30	2,567,000	3,051,000
31-40	3,052,000	3,442,000
41-50	3,443,000	3,697,000
51-60	3,698,000	4,025,000
61-70	4,026,000	4,706,000
71-80	4,707,000	5,387,000
81-90	5,388,000	6,218,000
91-100	6,219,000	13,190,000

TABLE 5.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	1,308,000	2,169,000
11-20	2,170,000	2,616,000
21-30	2,617,000	3,003,000
31-40	3,004,000	3,241,000
41-50	3,242,000	3,535,000
51-60	3,536,000	3,762,000
61-70	3,763,000	4,409,000
71-80	4,410,000	4,938,000
81-90	4,939,000	5,592,000
91-100	5,593,000	10,948,000

TABLE 5.25
NONGENDER EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	1,360,000
11-20	1,361,000	1,984,000
21-30	1,985,000	2,463,000
31-40	2,464,000	2,999,000
41-50	3,000,000	3,320,000
51-60	3,321,000	3,724,000
61-70	3,725,000	4,424,000
71-80	4,425,000	5,167,000
81-90	5,168,000	6,937,000
91-100	6,938,000	12,848,000

TABLE 5.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	519,000	865,000
11-20	866,000	1,057,000
21-30	1,058,000	1,200,000
31-40	1,201,000	1,322,000
41-50	1,323,000	1,483,000
51-60	1,484,000	1,719,000
61-70	1,720,000	1,960,000
71-80	1,961,000	2,246,000
81-90	2,247,000	3,121,000
91-100	3,122,000	10,512,000

TABLE 5.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	520,000	696,000
11-20	697,000	842,000
21-30	843,000	905,000
31-40	906,000	1,001,000
41-50	1,002,000	1,093,000
51-60	1,094,000	1,158,000
61-70	1,159,000	1,254,000
71-80	1,255,000	1,477,000
81-90	1,478,000	1,634,000
91-100	1,635,000	3,010,000

TABLE 5.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(22,970,000)	(13,861,000)
11-20	(13,860,000)	(11,871,000)
21-30	(11,870,000)	(10,071,000)
31-40	(10,070,000)	(8,878,000)
41-50	(8,877,000)	(8,341,000)
51-60	(8,340,000)	(7,733,000)
61-70	(7,732,000)	(6,645,000)
71-80	(6,644,000)	(5,881,000)
81-90	(5,880,000)	(4,382,000)
91-100	(4,381,000)	(1,226,000)

TABLE 5.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(8,327,000)	(4,514,000)
11-20	(4,513,000)	(3,836,000)
21-30	(3,835,000)	(3,351,000)
31-40	(3,350,000)	(3,036,000)
41-50	(3,035,000)	(2,840,000)
51-60	(2,839,000)	(2,456,000)
61-70	(2,455,000)	(2,154,000)
71-80	(2,153,000)	(1,812,000)
81-90	(1,811,000)	(1,402,000)
91-100	(1,401,000)	(479,000)

TABLE 5.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(10,823,000)	(5,291,000)
11-20	(5,290,000)	(4,517,000)
21-30	(4,516,000)	(4,112,000)
31-40	(4,111,000)	(3,499,000)
41-50	(3,498,000)	(3,325,000)
51-60	(3,324,000)	(3,090,000)
61-70	(3,089,000)	(2,848,000)
71-80	(2,847,000)	(2,392,000)
81-90	(2,391,000)	(1,924,000)
91-100	(1,923,000)	(1,290,000)

TABLE 5.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(2,639,000)	(1,715,000)
11-20	(1,714,000)	(1,471,000)
21-30	(1,470,000)	(1,285,000)
31-40	(1,284,000)	(1,119,000)
41-50	(1,118,000)	(997,000)
51-60	(996,000)	(831,000)
61-70	(830,000)	(676,000)
71-80	(675,000)	(622,000)
81-90	(621,000)	(459,000)
91-100	(458,000)	(146,000)

TABLE 5.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(2,839,000)	(1,572,000)
11-20	(1,571,000)	(1,392,000)
21-30	(1,391,000)	(1,226,000)
31-40	(1,225,000)	(1,094,000)
41-50	(1,093,000)	(1,004,000)
51-60	(1,003,000)	(905,000)
61-70	(904,000)	(838,000)
71-80	(837,000)	(752,000)
81-90	(751,000)	(639,000)
91-100	(638,000)	(469,000)

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2009)

**TABLE 6.1
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2009**

Percentile	More than	Less than
1-10	54,000	219,000
11-20	220,000	279,000
21-30	280,000	358,000
31-40	359,000	430,000
41-50	431,000	516,000
51-60	517,000	722,000
61-70	723,000	1,433,000
71-80	1,434,000	4,641,000
81-90	4,642,000	8,852,000
91-100	8,853,000	25,495,000

**TABLE 6.3
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2009**

Percentile	More than	Less than
1-10	0	23,000
11-20	24,000	37,000
21-30	38,000	47,000
31-40	48,000	66,000
41-50	67,000	85,000
51-60	86,000	113,000
61-70	114,000	169,000
71-80	170,000	286,000
81-90	287,000	577,000
91-100	578,000	4,975,000

**TABLE 6.2
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2009**

Percentile	More than	Less than
1-10	343,000	768,000
11-20	769,000	915,000
21-30	916,000	1,153,000
31-40	1,154,000	1,353,000
41-50	1,354,000	1,556,000
51-60	1,557,000	1,955,000
61-70	1,956,000	2,467,000
71-80	2,468,000	3,990,000
81-90	3,991,000	5,156,000
91-100	5,157,000	13,874,000

**TABLE 6.4
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2009**

Percentile	More than	Less than
1-10	174,000	616,000
11-20	617,000	783,000
21-30	784,000	876,000
31-40	877,000	1,012,000
41-50	1,013,000	1,143,000
51-60	1,144,000	1,283,000
61-70	1,284,000	1,510,000
71-80	1,511,000	1,973,000
81-90	1,974,000	2,717,000
91-100	2,718,000	5,625,000

TABLE 6.5
MEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	54,000	175,000
11-20	176,000	255,000
21-30	256,000	318,000
31-40	319,000	374,000
41-50	375,000	451,000
51-60	452,000	545,000
61-70	546,000	890,000
71-80	891,000	3,496,000
81-90	3,497,000	6,158,000
91-100	6,159,000	16,933,000

TABLE 6.7
WOMEN’S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	1,000	15,000
11-20	16,000	31,000
21-30	32,000	42,000
31-40	43,000	52,000
41-50	53,000	71,000
51-60	72,000	98,000
61-70	99,000	117,000
71-80	118,000	170,000
81-90	171,000	290,000
91-100	291,000	1,400,000

TABLE 6.6
MEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	343,000	877,000
11-20	878,000	1,059,000
21-30	1,060,000	1,309,000
31-40	1,310,000	1,482,000
41-50	1,483,000	1,745,000
51-60	1,746,000	1,983,000
61-70	1,984,000	2,456,000
71-80	2,457,000	3,957,000
81-90	3,958,000	4,970,000
91-100	4,971,000	13,874,000

TABLE 6.8
WOMEN’S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	206,000	749,000
11-20	750,000	893,000
21-30	894,000	998,000
31-40	999,000	1,150,000
41-50	1,151,000	1,243,000
51-60	1,244,000	1,349,000
61-70	1,350,000	1,516,000
71-80	1,517,000	1,799,000
81-90	1,800,000	2,610,000
91-100	2,611,000	5,061,000

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	80,000	247,000
11-20	248,000	295,000
21-30	296,000	378,000
31-40	379,000	458,000
41-50	459,000	557,000
51-60	558,000	800,000
61-70	801,000	1,756,000
71-80	1,757,000	6,044,000
81-90	6,045,000	9,631,000
91-100	9,632,000	25,495,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	0	25,000
11-20	26,000	39,000
21-30	40,000	53,000
31-40	54,000	68,000
41-50	69,000	90,000
51-60	91,000	146,000
61-70	147,000	216,000
71-80	217,000	342,000
81-90	343,000	736,000
91-100	737,000	4,975,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	398,000	734,000
11-20	735,000	884,000
21-30	885,000	1,027,000
31-40	1,028,000	1,240,000
41-50	1,241,000	1,493,000
51-60	1,494,000	1,905,000
61-70	1,906,000	2,546,000
71-80	2,547,000	4,222,000
81-90	4,223,000	5,357,000
91-100	5,358,000	9,445,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2009

Percentile	More than	Less than
1-10	174,000	574,000
11-20	575,000	711,000
21-30	712,000	829,000
31-40	830,000	942,000
41-50	943,000	1,074,000
51-60	1,075,000	1,213,000
61-70	1,214,000	1,461,000
71-80	1,462,000	2,098,000
81-90	2,099,000	2,887,000
91-100	2,888,000	5,625,000

GLOSSARY

Athletics aid equivalencies:	Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.	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.
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 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, scheduling, or financial aid requirements.
Football Bowl Sub-division:	This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.	Direct Institutional support:	This item includes direct transfers of administrative funds by the institution to the athletics programs and is classified as Allocated Revenues. Indirect support, such as housing and food services provided by the institution, are not included here, as they are among the Indirect Support items.
Football Championship Sub-division:	This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.	Indirect Institutional Support:	This line includes like-kind support provided by the institution, such as payment of utilities, insurance premiums, academic support facilities, public relations, and other expenses. This line is included as both revenue and expense
Division I without Football:	This division was formerly known as Division I-AAA.. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.		

Inflationary Effect:	The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.	Private institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the private sector.
Median Values:	Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.	Public institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.
Net operating results:	Total revenues less total operating expenses. These results are reported as either Net Revenue (generated revenues exceed expenses) or Negative Net Revenue (expenses exceed generated revenues.)	Revenues:	Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support. Generated Revenues are those actually created by athletics programs, such as ticket sales, alumni contributions, guarantees, and conference distributions. Allocated Revenues are those created by the institution or governmental unit and directed to athletics. They include Direct Institutional Support, Indirect Institutional Support, Direct Governmental Support, and Student Fees.
Non-gender revenues and expenses:	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.	Third Party Payments:	These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.
Object of expenditure:	Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.		
Operating expenses:	Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.		

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