

REVENUES / EXPENSES

2004-08 NCAA® REVENUES AND EXPENSES OF DIVISION I INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT





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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2009 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 2008.

Both the format and content of the study continue to evolve. The 2009 reporting consists of three separate reports – one each for NCAA Divisions I, II and III member institutions, the latter two to be released later this year. The feedback we have received from readers of previous editions indicate that the operating environment and financial aspects in each division are sufficiently different to warrant separate reports. The format for the 2008 and 2009 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.

I express my sincere appreciation to Jim Isch, Senior Vice 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 Roberto Vicente, Associate Director of Research, and to my fellow consultant and colleague Maria DeJulio and Karen Cooper, Nicole Bracken, and Genny Hester 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 also 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 either to the NCAA Research Department or the address below.

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Table of Contents

Executive Summary	<u>7</u>	3.7 through 3.13 Revenue and Expense Details.....	<u>30</u>
Introduction	<u>9</u>	3.7 Sources of Revenues	<u>30</u>
Background and Changes	<u>9</u>	3.8 Sources of Revenues by Expense Quartile.....	<u>31</u>
Objectives	<u>10</u>	3.9 Operating Expenses by Object of Expenditure	<u>32</u>
Survey Methods	<u>11</u>	3.10 Operating Expenses by Quartile	<u>34</u>
Response Rates	<u>11</u>	3.11 Generated Revenues and Expenses by Sport	<u>37</u>
Tables.....	<u>11</u>	3.12 Salaries and Benefits by Sport.....	<u>38</u>
1.1 Response Rates by Division.....	<u>11</u>	3.13 Total Salaries and Benefits	<u>40</u>
1.2 Percentage of Membership and Responses	<u>11</u>	3.14 and 3.15 Revenue and Expense Distribution Percentages	<u>41</u>
Organization of the Report	<u>12</u>	3.14 Revenue Distribution Percentages	<u>41</u>
Suggestions for the Reader	<u>12</u>	3.15 Operating Expense Distribution Percentages	<u>42</u>
Findings and Observations	<u>13</u>	3.16 through 3.35 Percentile Distributions.....	<u>44</u>
Football Bowl Subdivision.....	<u>13</u>	3.16 Total Generated Revenues	<u>44</u>
Football Championship Subdivision.....	<u>14</u>	3.17 Men's Generated Revenues	<u>44</u>
Division I without Football	<u>14</u>	3.18 Women's Generated Revenues	<u>44</u>
Other Observations (Dashboard Indicators).....	<u>15</u>	3.19 Nongender Generated Revenues.....	<u>44</u>
2.1 Highlights	<u>17</u>	3.20 Football Generated Revenues	<u>44</u>
2.2 Organization and Activity Data.....	<u>18</u>	3.21 Men's Basketball Generated Revenues.....	<u>45</u>
2.3 Net Operating Results.....	<u>19</u>	3.22 Women's Basketball Generated Revenues.....	<u>45</u>
2.4 Total Revenues – Summary	<u>19</u>	3.23 Total Operating Expenses.....	<u>45</u>
2.5 Generated Revenues – Summary	<u>20</u>	3.24 Men's Operating Expenses.....	<u>45</u>
2.6 Total Expenses – Summary.....	<u>20</u>	3.25 Women's Operating Expenses.....	<u>45</u>
2.7 Dashboard Indicators	<u>21</u>	3.26 Nongender Operating Expenses	<u>46</u>
3.1 through 3.29 – Division I-A	<u>22</u>	3.27 Football Operating Expenses	<u>46</u>
3.1 through 3.6 Division Summary Tables	<u>23</u>	3.28 Men's Basketball Operating Expenses	<u>46</u>
3.1 Summary of Revenues, Expenses, and Operating Results... <u>23</u>		3.29 Women's Operating Expenses.....	<u>46</u>
3.2 Base Cost Index.....	<u>24</u>	3.30 Total Operating Results.....	<u>47</u>
3.3 Percentage Change from Prior Year.....	<u>26</u>	3.31 Men's Program Operating Results.....	<u>47</u>
3.4 Trends in Program Revenues and Expenses.....	<u>27</u>	3.32 Women's Program Operating Results.....	<u>47</u>
3.5 Net Generated Revenues by Gender	<u>28</u>	3.33 Football Operating Results	<u>48</u>
3.6 Net Generated Revenues by Program	<u>29</u>	3.34 Men's Basketball Operating Results	<u>48</u>
		3.35 Women's Basketball Operating Results	<u>49</u>

Table of Contents

4.1 through 4.35 – Football Championship Subdivision (I-AA) ...	<u>50</u>		
4.1 through 4.6 Division Summary Tables	<u>51</u>		
4.1 Summary of Revenues, Expenses, and Operating Results...	<u>51</u>		
4.2 Base Cost Index.....	<u>52</u>		
4.3 Percentage Change from Prior Year.....	<u>54</u>		
4.4 Trends in Program Revenues and Expenses.....	<u>55</u>		
4.5 Net Generated Revenues by Gender	<u>56</u>		
4.6 Net Generated Revenues by Program	<u>57</u>		
4.7 through 4.13 Revenue and Expense Details.....	<u>58</u>		
4.7 Sources of Revenues	<u>58</u>		
4.8 Sources of Revenues by Expense Quartile.....	<u>59</u>		
4.9 Operating Expenses by Object of Expenditure	<u>60</u>		
4.10 Operating Expenses by Quartile.....	<u>63</u>		
4.11 Generated Revenues and Expenses by Sport	<u>66</u>		
4.12 Salaries and Benefits by Sport.....	<u>67</u>		
4.13 Total Salaries and Benefits	<u>69</u>		
4.14 and 4.15 Revenue and Expense Distribution Percentages	<u>70</u>		
4.14 Revenue Distribution Percentages	<u>70</u>		
4.15 Operating Expense Distribution Percentages	<u>71</u>		
4.16 through 4.35 Percentile Distributions.....	<u>73</u>		
4.16 Total Generated Revenues	<u>73</u>		
4.17 Men's Generated Revenues	<u>73</u>		
4.18 Women's Generated Revenues	<u>73</u>		
4.19 Nongender Generated Revenues.....	<u>73</u>		
4.20 Football Generated Revenues	<u>73</u>		
4.21 Men's Basketball Generated Revenues.....	<u>74</u>		
4.22 Women's Basketball Generated Revenues.....	<u>74</u>		
4.23 Total Operating Expenses.....	<u>74</u>		
4.24 Men's Operating Expenses.....	<u>74</u>		
4.25 Women's Operating Expenses.....	<u>74</u>		
4.26 Nongender Operating Expenses	<u>75</u>		
4.27 Football Operating Expenses.....	<u>75</u>		
4.28 Men's Basketball Operating Expenses	<u>75</u>		
4.29 Women's Operating Expenses.....	<u>75</u>		
		4.30 Total Operating Results.....	<u>76</u>
		4.31 Men's Program Operating Results.....	<u>76</u>
		4.32 Women's Program Operating Results.....	<u>76</u>
		4.33 Football Operating Results	<u>76</u>
		4.34 Men's Basketball Operating Results	<u>77</u>
		4.35 Women's Basketball Operating Results	<u>77</u>
5.1 through 5.35 – Division I without Football (I-AAA)	<u>78</u>		
5.1 through 5.6 Division Summary Tables	<u>79</u>		
5.1 Summary of Revenues, Expenses, and Operating Results...	<u>79</u>		
5.2 Base Cost Index.....	<u>80</u>		
5.3 Percentage Change from Prior Year.....	<u>82</u>		
5.4 Trends in Program Revenues and Expenses.....	<u>83</u>		
5.5 Net Generated Revenues by Gender	<u>84</u>		
5.6 Net Generated Revenues by Program	<u>85</u>		
5.7 through 5.13 Revenue and Expense Details.....	<u>86</u>		
5.7 Sources of Revenues	<u>86</u>		
5.8 Sources of Revenues by Expense Quartile.....	<u>87</u>		
5.9 Operating Expenses by Object of Expenditure	<u>88</u>		
5.10 Operating Expenses by Quartile	<u>90</u>		
5.11 Generated Revenues and Expenses by Sport	<u>93</u>		
5.12 Salaries and Benefits by Sport.....	<u>94</u>		
5.13 Total Salaries and Benefits	<u>96</u>		
5.14 and 5.15 Revenue and Expense Distribution Percentages	<u>97</u>		
5.14 Revenue Distribution Percentages	<u>97</u>		
5.15 Operating Expense Distribution Percentages	<u>98</u>		
5.16 through 5.35 Percentile Distributions.....	<u>100</u>		
5.16 Total Generated Revenues	<u>100</u>		
5.17 Men's Generated Revenues	<u>100</u>		
5.18 Women's Generated Revenues	<u>100</u>		
5.19 Nongender Generated Revenues.....	<u>100</u>		
5.20 Football Generated Revenues	<u>100</u>		
5.21 Men's Basketball Generated Revenues.....	<u>100</u>		
5.22 Women's Basketball Generated Revenues.....	<u>101</u>		
5.23 Total Operating Expenses.....	<u>101</u>		

Table of Contents

5.24	Men's Operating Expenses	<u>101</u>
5.25	Women's Operating Expenses	<u>101</u>
5.26	Nongender Operating Expenses	<u>101</u>
5.27	Football Operating Expenses	<u>102</u>
5.28	Men's Basketball Operating Expenses	<u>102</u>
5.29	Women's Operating Expenses	<u>102</u>
5.30	Total Operating Results.....	<u>102</u>
5.31	Men's Program Operating Results.....	<u>102</u>
5.32	Women's Program Operating Results.....	<u>103</u>
5.34	Men's Basketball Operating Results	<u>103</u>
5.35	Women's Basketball Operating Results	<u>103</u>
Combined Division I Basketball Tables		<u>104</u>
6.1	Men's Basketball Generated Revenues – Percentiles (All Division I)	<u>105</u>
6.2	Men's Basketball Expenses – Percentiles (All Division I) ..	<u>105</u>
6.3	Women's Basketball Generated Revenues – Percentiles (All Division I)	<u>105</u>
6.4	Women's Basketball Expenses – Percentiles (All Division I).....	<u>105</u>
6.5	Men's Basketball Generated Revenues – Percentiles (All Division I Private Institutions).....	<u>106</u>
6.6	Men's Basketball Expenses – Percentiles (All Division I Private Institutions)	<u>106</u>
6.7	Women's Basketball Generated RevEnues – Percentiles (All Division I Private Institutions).....	<u>106</u>
6.8	Women's Basketball Expenses – Percentiles (All Division I Private Institutions)	<u>106</u>
6.9	Men's Basketball Generated Revenues – Percentiles (All Division I Public Institutions)	<u>107</u>
6.10	Men's Basketball Expenses – Percentiles (All Division I Public Institutions).....	<u>107</u>
6.11	Women's Basketball Generated Revenues – Percentiles (All Division I Public Institutions)	<u>107</u>
6.12	Women's Basketball Expenses – Percentiles (All Division I Public Institutions)	<u>107</u>
Glossary		<u>108</u>

EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2008

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2008. 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 this and the 2008 editions.

Objectives. The primary objective of the 2009 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 333 Division I member institutions, including provisional members. Responses from 327 members were utilized, representing a usable response rate of 98 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 2008 report and continued in this edition, including:

- Agreed upon procedures were conducted on each submission, ensuring higher quality 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. These include indirect institutional support, facilities maintenance and rental, severance pay, and spirit groups.
- The reporting of more detailed information related to salaries and benefits
- 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 reported prior to the fiscal 2004 years to medians renders the data reported in those prior years non-comparable to those reported in the 2008 and 2009 editions. 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. Third, for any reported item, if at least one half of the respondents report zero values, the median will be zero.

Executive Summary

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 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 for the five 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.

- All three subdivisions saw increases, some substantial, in Generated Revenues over the two year period. (2.1)
- Total Expenses for the two year period increased at approximately the same pace as revenues for the subdivisions, perhaps indicating a lessening in the disparity of growth rates between revenues and expenses. (2.1)
- The Increase Gap, which measures the difference in growth rates of Athlete Spending and Organization Spending fell dramatically in all three subdivisions over the two year period. (2.7)
- A total of 25 athletics programs, all in the FBS, reported positive net revenues for the 2008 fiscal year, which represents a surprising increase over the nineteen in 2006. The gap between the “profitable” programs and the remainder continued to grow, however a bit more slowly. (3.5)
- Only eighteen programs, all in the FBS, reported positive net revenue for all five years reported. (3.5)
- In all subdivisions, three revenue sources account for well over fifty percent of total generated revenues. These are Ticket Sales, Alumni and Booster Contributions, and NCAA and Conference Distributions. (X.14)
- Similarly, in all subdivisions, two expense line items, Grants-in-Aid and Salaries and Benefits, account for approximately fifty percent of total expenses. (X.15)
- In all subdivisions, the number of participating athletes remains fairly constant, while the expense per athlete continues to increase. (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)

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2008

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. This 2009 edition continues that effort.

Revenue Definitions. To this end, 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
- 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, expenses 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.

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 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, 2005 and 2006 fiscal years are benchmark years. This 2009 report provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2007 and 2008 fiscal years, i.e., institutions' fiscal years which ended within the 2007 and 2008 calendar years. These data are, indeed, consistent with and comparative to those reported in 2008. The data were collected via questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are very high 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 by request from NCAA offices or website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Rayborn, 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 are better detailed information and a reduction in the amount reported for the line item 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 2006 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 2009 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 biennial Gender Equity Report.

SURVEY METHODS

The 2007 and 2008 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 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 Research and Publications.)

RESPONSE RATES

Responses from 327 members were utilized in the data base, representing 98 percent of the total membership of 333. (Numbers include provisional members.) Incomplete responses or those containing inconsistent or conflicting information were not included. Table 1.1 lists the subdivisions and the responses utilized for each.

The number of respondents within each division varies slightly, from 93 institutions in Division I without Football to 119 in the FBS. The different response rates will influence the median and mean numbers for purposes of drawing comparisons across divisions, but not significantly.

Table 1.1
Response Rates by Subdivision

Subdivision	No. of Members	No. of Responses	Percent Utilized
Football Bowl Subdivision	119	119	100
Football Championship Subdivision	119	115	97
Division I without Football	95	93	98
Total	333	327	98

Table 1.2
Percentage of Membership and Respondents

Subdivision	Percentage of Membership	Percentage of Respondents
Football Bowl Subdivision	36	36
Football Championship	36	35
Division I without Football	28	29
Total	100	100

Most relevant, however, are the results reported for each respective subdivision. 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.

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 averages for the respective subdivisions, with some data reported in means. Financial data for the fiscal years 2004, 2005 and 2006 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 median 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 (Appendix) 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 on-line and through the NCAA Publications Department.

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2008 fiscal year, with comparisons to the 2004 through 2007 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 17% from 2007 to 2008 but slightly less at 15% for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 5.5% from 2007 to 2008 and 16% for the two years from 2006 to 2008. The implication is that expenses are increasing at only a slightly faster rate than revenues. (2.1) Much of this increase is due to a 15% increase in the cost of Grants in Aid.
- The median Negative Net Generated Revenue moved from \$7,265,000 in 2006 to \$7,529,000 in 2007 and \$8,089,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses continue to grow, increasing by 11% over the two year period. (2.3)
- The largest Generated Revenue of \$118,000,000 and median Generated Revenue of \$30,494,000 in 2008 are indicative of the disparity in the FBS. (2.5) This is also reflected in the 3.8 quartile table.
- Similarly, the largest Total Expense is \$123,000,000, while the median is \$41,363,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated Revenues for men’s programs have increased by 17% since 2007 and 31% since 2006, while Generated Revenues for women’s

programs increased by 21% from 2007 and by 34% from 2006. (3.1)

- Table 3.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The inflationary effect on expenses from 2007 to 2008 is 3.68%, leaving a real increase in total expenses of 1.86%.
- A total of 25 FBS athletics programs reported Net Generated Revenues in 2008, up from 19 in 2006. (3.5)
- The **average** Net Generated Revenues for those surplus programs in 2008 was \$3,867,000, while the **average** net deficit for the remaining (deficit) programs was \$9,870,000. The gap between the financially successful programs and others continues to broaden but not at a rapid pace. (3.5)
- Between fifty and sixty percent of football and men’s basketball programs have reported Net Generated Revenues (surpluses) for each of the five years reported. (3.6)
- Ticket Sales and Contributions from Alumni and Others continue to carry the load for revenues. The former account for 26% of Generated Revenues and 20% of Total Revenue, while the latter account for 25% of Generated and 18% Total. Together, these two line items account for over one half of Generated Revenues. (3.14)
- Similarly, two line items make up 50% of total expenses for the subdivision. Salaries and Benefits at 33% and Grants-in-Aid at 17% are the dominant line expenses. The latter follows the national trend of tuition increases, while the former appear to be market driven. Thus, 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 10% of total expenses as the next largest line item. (3.15)
- The highest salaries are incurred in Football, Men’s Basketball, and Women’s Basketball programs, although Ice Hockey also ranks high. Substantial disparities still exist between male and female salary levels. (3.12 and 3.13)
- Allocated Revenues (those provided by the institution or state government) rose from 20 percent of Total Revenues in 2006 to 30 percent in 2008, due to a drop in Ticket Sales and Alumni/Booster Contributions. (3.14)

FOOTBALL CHAMPIONSHIP SUBDIVISION

- The Median Generated Revenues increased 6% from 2007 to 2008 and 27% for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 15% from 2007 to 2008 and 28% for the two years from 2006 to 2008. Expenses for this subdivision are increasing at only a slightly faster rate than revenues. (2.1) Much of this increase is due to a 16% increase in the cost of Grants in Aid.
- The median Negative Net Generated Revenue moved from \$7,121,000 in 2006 to \$7,442,000 in 2007 and \$7,937,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses for the subdivision's schools continue to grow (2.3)
- The largest Generated Revenue for fiscal 2008 of \$17,514,000 and median Generated Revenue of \$1,978,000 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 \$40,251,000, while the median is \$12,115,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$41,363,000) and the FCS (\$12,115,000). Also see Table 4.10 for quartile data.
- Generated Revenues for men's programs have increased by 6% since 2007 and 31% since 2006, while Generated Revenues for women's programs increased by 9% from 2007 and 29% since 2006. (4.1)
- Table 4.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The 15% increase in expenses from 2007 resulted from a 4% inflationary effect and an 11% real increase.
- No athletics programs reported Net Generated Revenues in 2006, 2007 or 2008, while one institution reported net revenues in 2005. The **average** Negative Net Generated Revenue (expenses in excess of generated revenues) in 2008 was \$7,937,000. The net losses have increased steadily over the five year period. (4.5)
- Only 2% of football programs and 4% of men's basketball programs reported Net Generated Revenues (surpluses) for 2008, which is consistent over recent years. These net generated revenues are minimal. 4.6)

- Ticket Sales and Contributions from Alumni and Others, in addition to NCAA and Conference Distributions continue to carry the load for Generated Revenues. Ticket Sales account for 16% of Generated Revenues, but only 5% of Total Revenue, while Contributions account for 27% Generated but only 8% of Total Revenues. NCAA and Conference distributions contributed 18% of Generated Revenues and 4% of Total. (4.14)
- Similarly, two line items make up 50% of total expenses for the subdivision. Salaries and Benefits at 31% and Grants-in-Aid at 27% are the dominant line expenses. The latter follows the national trend of tuition increases, while the former 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. No other expense line item is significant. (4.15)
- The highest salaries are incurred in the Football, Men's Basketball, and Women's Basketball programs, while Ice Hockey also ranks high. Unfortunately, substantial disparities still exist between male and female salary levels. (4.12 and 4.13)
- Allocated Revenues (those provided by the institution or state government) as a percentage of Total Revenues remained steady at 72 percent in 2006 and 2008. (4.14)

DIVISION I WITHOUT FOOTBALL

- The Median Generated Revenues increased 9% from 2007 to 2008, as well as for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 10% from 2007 to 2008 and 16% for the two years from 2006 to 2008. Thus, although expenses in this subdivision continue to increase at a faster rate than do revenues, the growth rate appears to be slowing. (2.1)
- The median Negative Net Generated Revenue moved from \$6,607,000 in 2006 to \$7,260,000 in 2007 and \$8,031,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses for the subdivision's schools continue to grow (2.3)
- The largest Generated Revenue of \$13,693,000 and median Generated Revenue of \$2,125,000 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 \$29,243,000, while the median is \$10,347,000, 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 for men's programs have increased by 17% since 2007 but only 14% since 2006. Generated Revenues for women's programs showed only a 1% increase from 2007 but a 28% increase since 2006. (5.1)
- Table 5.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The 10% increase in expenses from 2007 resulted from a 4% inflationary effect and a 6% real increase.
- No athletics programs in this subdivision reported Net Generated Revenues in 2005 through 2008, while one reported small Net Revenues for 2004. The **average** Negative Net Generated Revenue (expenses in excess of generated revenues) in 2008 was \$8,031,000. The net losses have increased steadily over the five year period, from \$5,461,000 in 2004. (5.5)
- Between 7% and 9% of men's basketball programs reported Net Generated Revenues (surpluses) for each of the five years, moving from \$700,000 in 2004 to almost \$944,000 in 2008. (5.6)
- As in the FCS, Ticket Sales, NCAA/Conference Distributions, and Contributions from Alumni and Others continue to carry the load for Generated Revenues. Tickets account for 14% of Generated Revenues and 4% of Total Revenues, NCAA and Conferences account for 18% and 4%, and Contributions account for 27% and 7%, respectively. Generated Revenues account for only 25% of Total Revenues in the subdivision. (5.14)
- The two line items of Grants-in-Aid and Salaries make up 61% of total expenses for the subdivision. Salaries and Benefits comprise 32% and Grants-in-Aid 29%. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)

- Although disparities remain between men's and women's compensation, the gap appears to be narrowing. The largest difference is in basketball. (5.12 and 5.13)
- Allocated Revenues (those provided by the institution or state government) rose only slightly from 74 percent of Total Revenues to 75 percent.

OTHER OBSERVATIONS (DASHBOARD INDICATORS)

- While the Dashboard Indicators speak for themselves, it is noteworthy that the FBS is much more capable of generating revenues than are the other two subdivisions, as is indicated by the Generated Revenues as a percentage of Total Revenues.
- Of particular interest is the lessening of the gap in the growth rate between athlete spending and organization expense. The FBS gap dropped from 5% to .23%; the FCS from 2.18% to .38%; and DI without Football from 3.18% to .74%.
- The Dashboards also reveal the reliance on football revenues for the FBS (45% of Generated Revenues).
- The Expense per Athlete for the FBS is almost three times that of the FCS and over twice that of DI without Football.
- Each of the three subdivisions saw a significant increase in the average Athletic Expense per Student Athlete.
- Athletics expenditures as a percent of the total institutional budget are approximately 5% for all three subdivisions. This has remained relatively constant for several years.

SUMMARY INFORMATION

Summary Information

**TABLE 2.1
HIGHLIGHTS
DIVISION I
Fiscal Years 2004 through 2008**

	FBS	FCS	Div. I w/o Football
Median Total Revenue			
2008	41,088,000	12,080,000	10,082,000
Percent change from 2007	9.38%	14.75%	8.63%
2007	37,566,000	10,527,000	9,281,000
Percent change from 2006	6.12%	9.18%	5.81%
2006	35,400,000	9,642,000	8,771,000
2005	32,849,000	9,007,000	8,036,000
2004	28,214,000	7,923,000	7,345,000
Median Total Generated Revenue			
2008	30,494,000	2,978,000	2,125,000
Percent change from 2007	17.01%	6.02%	9.25%
2007	26,062,000	2,809,000	1,945,000
Percent change from 2006	-1.40%	19.79%	6.40%
2006	26,432,000	2,345,000	1,828,000
2005	24,312,000	2,214,000	1,619,000
2004	22,864,000	2,078,000	1,494,000
Median Total Expense			
2008	41,363,000	12,115,000	10,347,000
Percent change from 2007	5.54%	14.93%	10.04%
2007	39,192,000	10,541,000	9,403,000
Percent change from 2006	9.61%	11.13%	5.44%
2006	35,756,000	9,485,000	8,918,000
2005	31,128,000	8,655,000	7,931,000
2004	28,991,000	7,693,000	7,172,000
Average Number of Athletes			
2008	602	512	336
Percent change from 2007	1%	1%	2%
2007	598	505	330
Percent change from 2006	2%	2%	1%
2006	587	494	327
2005	589	486	320
2004	577	492	311
Median Expense per Athlete			
2008	68,709	23,662	30,795
Percent change from 2007	5%	13%	8%
2007	65,538	20,873	28,494
Percent change from 2006	8%	9%	4%
2006	60,913	19,200	27,272
2005	52,849	17,809	24,784
2004	50,244	15,636	23,061

TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2008

	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 Pgm – 2008	333	291	167	Public Schools			
– 2007	331	289	168	2008 – In-state	19,200	17,000	18,300
– 2006	325	284	162	– Out-of-state	30,100	26,000	28,200
– 2005	327	278	158	2007 – In-state	17,200	16,100	17,200
– 2004	322	282	158	– Out-of-state	27,500	24,500	26,600
Women's Pgm – 2008	270	221	169	2006 – In-state	19,700	14,800	16,300
– 2007	267	216	162	– Out-of-state	29,100	22,800	25,700
– 2006	263	210	165	2005 – In-state	19,000	14,300	15,400
– 2005	262	208	162	– Out-of-state	28,000	22,000	24,400
– 2004	255	210	153	2004 – In-state	15,100	13,300	14,400
				– Out-of-state	23,600	20,400	22,700
Median Expense Per Athlete				Private Schools			
Men's Pgm – 2008	57,300	17,500	20,600	2008	43,800	40,500	39,900
– 2007	50,300	15,300	19,100	2007	41,700	38,600	37,800
– 2006	46,800	14,800	18,500	2006	39,600	36,400	35,600
– 2005	40,800	13,800	17,700	2005	37,100	34,000	33,800
– 2004	40,800	12,400	16,700	2004	35,300	32,300	32,400
Women's Pgm – 2008	27,000	15,300	21,300				
– 2007	25,200	14,000	19,500				
– 2006	23,400	12,900	17,900				
– 2005	22,100	11,600	16,600				
– 2004	20,600	10,900	16,500				

Summary Information

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2008

	2004	2005	2006	2007	2008
Football Bowl Subdivision					
Total Generated Revenues	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000
Total Expenses	28,991,000	31,128,000	35,756,000	39,192,000	41,363,000
Median Net Generated Revenue	(5,902,000)	(5,565,000)	(7,265,000)	(7,529,000)	(8,089,000)
Football Championship Subdivision					
Total Generated Revenues	2,078,000	2,214,000	2,345,000	2,809,000	2,978,000
Total Expenses	7,693,000	8,655,000	9,485,000	10,527,000	12,115,000
Median Net Generated Revenue	(5,907,000)	(6,231,000)	(7,121,000)	(7,442,000)	(7,937,000)
Division I without Football					
Total Generated Revenues	1,494,000	1,619,000	1,828,000	1,945,000	2,125,000
Total Expenses	7,172,000	7,931,000	8,918,000	9,403,000	10,347,000
Median Net Generated Revenue	(5,451,000)	(5,881,000)	(6,607,000)	(7,260,000)	(8,031,000)

TABLE 2.4
TOTAL REVENUES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

	2004	2005	2006	2007	2008
Football Bowl Subdivision					
Largest Reported	103,871,000	89,701,000	241,365,000	117,000,000	123,770,000
Median	28,214,000	32,849,000	35,400,000	37,566,000	41,088,000
Football Championship Subdivision					
Largest Reported	31,671,000	31,144,000	33,514,000	35,761,000	38,701,000
Median	7,923,000	9,007,000	9,642,000	10,527,000	12,080,000
Division I without Football					
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000
Median	7,345,000	8,036,000	8,771,000	9,403,000	10,347,000

Summary Information

TABLE 2.5
GENERATED REVENUES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

	2004	2005	2006	2007	2008
Football Bowl Subdivision					
Largest Reported	103,862,000	89,696,000	236,835,000	109,000,000	118,000,000
Median	22,864,000	24,312,000	26,432,000	26,062,000	30,494,000
Football Championship Subdivision					
Largest Reported	15,431,000	14,033,000	15,171,000	15,249,000	17,514,000
Median	2,078,000	2,214,000	2,345,000	2,809,000	2,978,000
Division I without Football					
Largest Reported	15,413,000	10,981,000	12,452,000	13,801,000	13,693,000
Median	1,494,000	1,619,000	1,828,000	1,945,000	2,125,000

TABLE 2.6
TOTAL EXPENSES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

	2004	2005	2006	2007	2008
Football Bowl Subdivision					
Largest Reported	90,085,000	89,580,000	101,805,000	109,000,000	123,000,000
Median	31,255,000	34,565,000	38,605,000	39,192,000	41,363,000
Football Championship Subdivision					
Largest Reported	28,195,000	32,035,000	34,925,000	37,430,000	40,251,000
Median	9,230,000	10,580,000	11,380,000	10,541,000	12,115,000
Division I without Football					
Largest Reported	21,237,000	24,191,000	24,364,000	27,119,000	29,243,000
Median	7,172,000	7,931,000	8,918,000	9,403,000	10,347,000

Summary Information

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Year 2006

	FBS		FCS		Div. I w/o FB	
	2006	2008	2006	2008	2006	2008
Sponsored sport count	19	19	18	18	16	16
Athletics expenditures as percentage of total institutional budget	4.75%	5.44%	5.49%	5.83%	4.94%	5.37%
Generated Revenues as percentage of Total Revenues	75.74%	77.06%	27.96%	26.42%	21.70%	21.16%
Allocated Revenues as percentage of Total Revenues	24.26%	22.94%	72.04%	73.91%	78.30%	78.96%
Generated Revenues as percentage of total athletic expenditures (Self-sufficiency)	76.82%	78.57%	26.11%	25.89%	20.62%	21.05%
Reliance on football generated revenues	40.12%	43.04%	17.71%	22.05%	N/A	N/A
Reliance on women's and men's basketball revenues	13.58%	13.78%	16.92%	16.41%	30.82%	27.76%
Increase Gap: Athlete vs. Organization Expense	5.00%	0.25%	2.18%	0.09%	3.18%	0.74%
Athletic aid as percentage of total expenditures	16.54%	15.91%	28.65%	27.92%	28.99%	28.30%
Total compensation as percentage of total operating expenses	32.60%	33.30%	32.62%	32.49%	31.78%	31.67%
Coaches' compensation as a percentage of total operating expenses	17.17%	17.45%	18.56%	18.79%	17.68%	17.70%
Administrative compensation as a percentage of total operating expenses	15.56%	15.48%	13.09%	13.17%	13.34%	12.92%
Severance pay as a percentage of total operating expenses	0.49%	0.44%	0.53%	0.44%	0.44%	0.34%
Participation and game expenses as a percentage of total operating expenses	20.15%	20.49%	17.80%	17.90%	17.08%	17.61%
Facilities maintenance and administrative support as a percentage of total operating expenses	12.72%	14.58%	12.17%	11.94%	9.43%	9.33%
Miscellaneous expenses as a percentage of total operating expenses	13.87%	13.31%	8.81%	8.96%	8.93%	10.03%
Athletic expense per student athlete	\$74,077	\$85,552	\$26,349	\$32,039	\$31,807	\$38,791

Note: Dashboard Indicators were designed to serve as measures for member institutions to monitor their financial experience in relation to subdivision averages.

**DIVISION I
FOOTBALL BOWL
SUBDIVISION**

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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	(4,280,000)	565,000
	Total	30,494,000	118,000,000	41,088,000	123,770,000	41,363,000	123,000,000	(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	109,000,000	37,566,000	117,000,000	39,192,000	109,000,000	(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	1,702,000	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	101,804,000	(7,265,000)	163,000
2005									
	Men's	16,733,000	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)	1,516,000
	Women's	516,000	22,516,000	1,549,000	22,520,000	5,246,000	31,188,000	(4,113,000)	(3,325,000)
	Coed	4,145,000	35,327,000	9,286,000	38,743,000	8,941,000	43,683,000	(3,251,000)	531,000
	Total	22,864,000	103,862,000	28,214,000	103,871,000	28,991,000	90,088,000	(5,902,000)	105,000

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues	Total Revenues	Total Expenses
2008 (1.165)				
	Men's	19,079,000	19,479,000	16,368,000
	Women's	736,000	1,869,000	6,251,000
	Coed	6,038,000	13,088,000	12,216,000
	Total	26,175,000	35,268,000	35,504,000
2007 (1.124)				
	Men's	16,858,000	18,269,000	14,821,000
	Women's	632,000	1,378,000	5,982,000
	Coed	6,245,000	13,234,000	11,413,000
	Total	23,178,000	33,410,000	34,856,000
2006 (1.088)				
	Men's	15,628,000	17,301,000	13,967,000
	Women's	589,000	1,564,000	5,646,000
	Coed	6,358,000	12,491,000	10,907,000
	Total	24,294,000	32,537,000	32,864,000
2005 (1.035)				
	Men's	16,167,000	16,592,000	12,889,000
	Women's	694,000	1,570,000	5,588,000
	Coed	6,052,000	11,076,000	9,651,000
	Total	23,490,000	31,738,000	30,075,000
2004 (1.000)				
	Men's	13,974,000	14,929,000	13,153,000
	Women's	516,000	1,549,000	5,246,000
	Coed	4,145,000	9,286,000	8,941,000
	Total	22,864,000	28,214,000	28,991,000

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7
 All values have been restated in terms of 2004 dollars to remove the effects of inflation.

Total Expenses — Reported and Real Football Bowl Subdivision 2004 through 2008

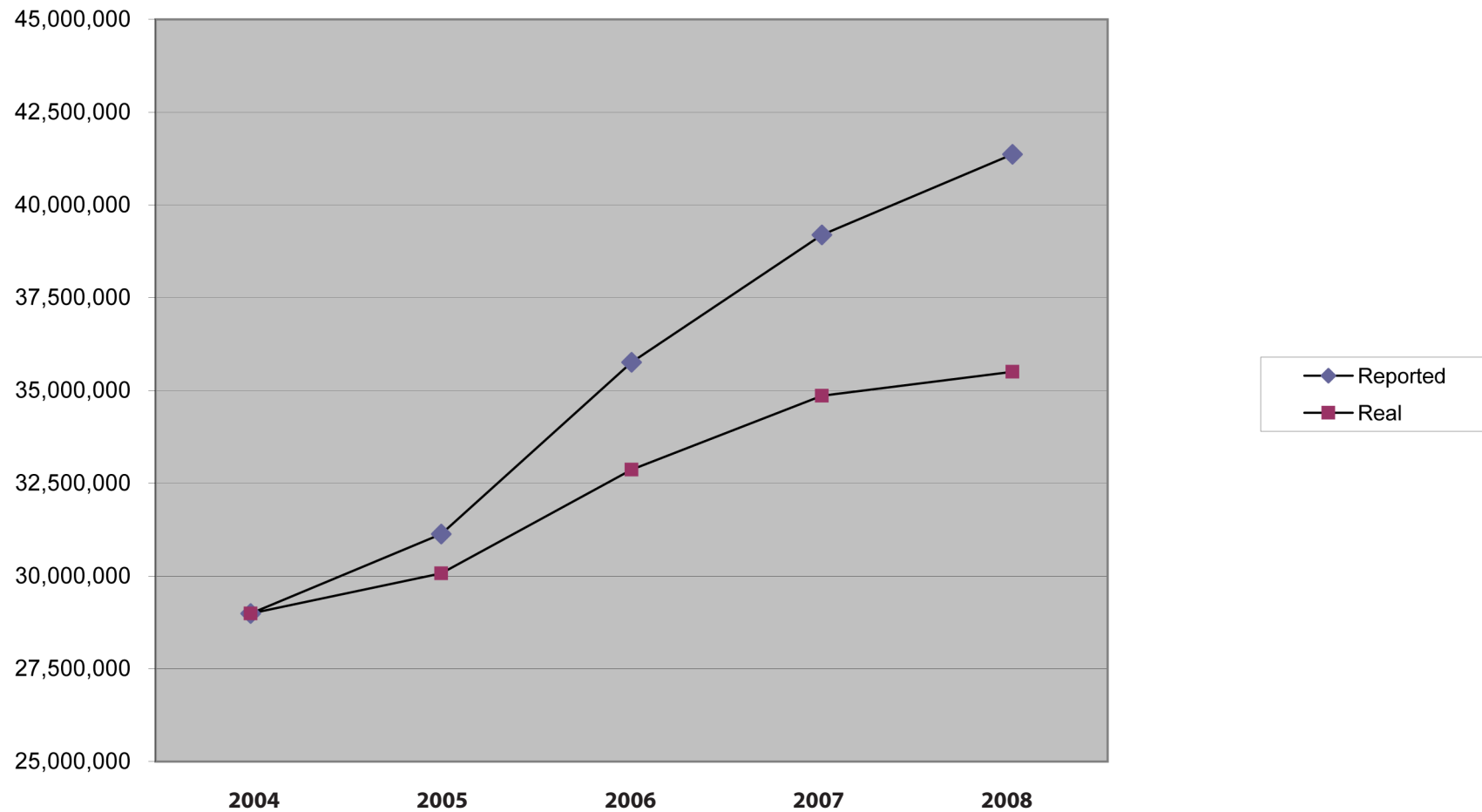


TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

	Generated Revenues			Total Revenues			Total Expenses		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2008 (1.165)									
Men's	13.17%	4.09%	17.26%	4.56%	3.78%	8.34%	10.44%	3.99%	14.43%
Women's	16.33%	4.20%	20.53%	35.64%	4.90%	40.54%	4.51%	3.77%	8.28%
Coed	-3.32%	3.49%	0.17%	-1.10%	3.57%	2.47%	7.04%	3.87%	10.90%
Total	12.93%	4.08%	17.01%	5.56%	3.81%	9.38%	1.86%	3.68%	5.54%
2007 (1.124)									
Men's	7.87%	3.61%	11.48%	7.67%	3.60%	11.27%	6.12%	3.55%	9.67%
Women's	7.33%	3.59%	10.92%	-11.94%	2.95%	-8.99%	5.95%	3.55%	9.49%
Coed	-1.77%	3.29%	1.52%	5.95%	3.55%	9.49%	4.64%	3.50%	8.14%
Total	-4.59%	3.19%	-1.40%	2.68%	3.44%	6.12%	6.06%	3.55%	9.61%
2006 (1.052)									
Men's	-3.34%	4.95%	1.61%	4.27%	5.34%	9.61%	8.36%	5.55%	13.91%
Women's	-15.07%	4.35%	-10.72%	-0.36%	5.10%	4.74%	1.03%	5.17%	6.21%
Coed	5.05%	5.38%	10.42%	12.77%	5.77%	18.55%	13.01%	5.79%	18.80%
Total	3.42%	5.30%	8.72%	2.52%	5.25%	7.77%	9.27%	5.60%	14.87%
2005 (1.035)									
Men's	15.69%	4.05%	19.74%	11.14%	3.89%	15.03%	-2.01%	3.43%	1.42%
Women's	34.44%	4.71%	39.15%	1.36%	3.55%	4.91%	6.53%	3.73%	10.26%
Coed	46.01%	5.11%	51.12%	19.28%	4.17%	23.45%	7.94%	3.78%	11.72%
Total	2.74%	3.60%	6.33%	12.49%	3.94%	16.43%	3.74%	3.63%	7.37%

Notes: The Total Change reflects unadjusted amounts for the two years.

The Real Change reflects the change after adjusting the second year for the respective HEPI.

The Inflationary Change is caused by the increase in the HEPI.

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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	3,058,000	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	149,000	4,937,000	382,000	4,937,000	1,367,000	5,175,000

TABLE 3.5
NET GENERATED REVENUES BY GENDER
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2008						
Men's Program	59	50%	12,014,000	60	50%	4,330,000
Women's Program	0	0%	N/A	119	100%	6,153,000
Total	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%	N/A	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%	N/A	119	100%	4,981,000
Total	19	17%	4,291,000	99	83%	8,923,000
2005						
Men's Program	59	50%	10,400,000	58	50%	3,690,000
Women's Program	1	1%	N/A	117	99%	4,684,000
Total	18	15%	2,613,000	99	85%	7,167,000
Fiscal 2004						
Men's Program	58	50%	9,130,000	58	50%	3,330,000
Women's Program	0	0%	N/A	116	100%	4,113,000
Total	18	15%	4,237,000	98	84%	7,093,000
Five Year Average						
Total Program	18	15%	4,091,000	101	85%	8,042,000

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.
One institution reported break-even results for 2008.

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
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%	N/A*	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%	N/A*	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%	N/A*	117	98%	1,168,000
2005							
	Football	62	52%	8,205,000	55	48%	2,190,000
	Men's Basketball	70	60%	2,318,000	47	40%	617,000
	Women's basketball	2	2%	N/A*	115	98%	1,137,000
2004							
	Football	64	54%	7,512,000	52	44%	1,773,000
	Men's Basketball	67	57%	2,151,000	49	42%	552,000
	Women's basketball	3	3%	N/A*	113	97%	969,000

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.
 *Amounts excluded for groups smaller than 10.

TABLE 3.7
SOURCES OF REVENUES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

	Public	Private	Total
Total Ticket Sales	8,707,000	6,329,000	8,554,000
NCAA and conference distributions	6,123,000	5,767,000	5,917,000
Guarantees and options	921,000	630,000	913,000
Cash contributions from alumni and others	6,629,000	7,714,000	7,512,000
Third Party Support	261,000	334,000	271,000
Other:			
Concessions/Programs/Novelties	789,000	555,000	764,000
Broadcast Rights	815,000	301,000	717,000
Royalties/Advertising/Sponsorship	2,172,000	1,324,000	1,944,000
Sports camps	401,000	388,000	401,000
Endowment/Investment Income	363,000	1,885,000	488,000
Miscellaneous	686,000	611,000	682,000
Total Generated Revenues	30,183,000	30,855,000	30,494,000
Allocated Revenues:			
Direct Institutional support	3,310,000	10,080,000	3,660,000
Indirect Institutional Support	1,630,000	3,279,000	1,781,000
Student Fees	2,930,000	249,000	2,578,000
Direct government support	590,000	0	100,000
Total Allocated Revenues	8,474,000	12,497,000	9,308,000
Total All Revenues	39,121,000	43,596,000	41,088,000

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. Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.8
SOURCES OF REVENUES
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	22,403,000	13,819,000	6,399,000	1,036,000
NCAA and conference distributions	11,355,000	9,746,000	3,245,000	1,071,000
Guarantees and options	537,000	960,000	630,000	1,175,000
Cash contributions from alumni and others	19,502,000	12,380,000	4,782,000	1,382,000
Third Party Support	696,000	490,000	198,000	103,000
Other:				
Concessions/Programs/Novelties	1,990,000	1,451,000	637,000	179,000
Broadcast Rights	3,908,000	747,000	403,000	37,000
Royalties/Advertising/Sponsorship	5,243,000	3,499,000	1,348,000	547,000
Sports camps	1,779,000	421,000	341,000	309,000
Endowment/Investment Income	1,504,000	851,000	260,000	175,000
Miscellaneous	1,476,000	924,000	688,000	242,000
Total Generated Revenues	79,228,000	45,757,000	21,069,000	6,593,000
Allocated Revenues:				
Direct Institutional support	1,747,000	3,891,000	5,244,000	3,660,000
Indirect Institutional Support	3,238,000	3,580,000	1,682,000	1,158,000
Student Fees	1,935,000	2,084,000	1,939,000	5,052,000
Direct government support	600,000	4,000	2,793,000	6,000
Total Allocated Revenues	3,894,000	7,451,000	10,592,000	10,761,000
Total All Revenues	82,976,000	54,673,000	32,090,000	19,235,000

Note: Revenue sources are reported by quartiles of expense budgets.

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

	Public	Private	Total
Grants-in-Aid			
Men	3,348,000	6,120,000	3,760,000
Women	2,456,000	4,771,000	2,609,000
Administrative and Non-gender	273,000	244,000	269,000
Total	6,156,000	10,893,000	6,667,000
Guarantees and Options			
Men	1,129,000	1,192,000	1,129,000
Women	40,000	50,000	40,000
Administrative and Non-gender	2,000	0	0
Total	1,194,000	1,246,000	1,194,000
Salaries and Benefits – University paid			
Men	5,575,000	6,845,000	5,747,000
Women	2,007,000	2,434,000	2,120,000
Administrative and Non-gender	4,941,000	5,363,000	5,072,000
Total	13,365,000	14,240,000	13,375,000
Salaries and Benefits – Third Party paid			
Men	177,000	191,000	181,000
Women	26,000	0	25,000
Administrative and Non-gender	22,000	33,000	25,000
Total	209,000	191,000	203,000
Severance Pay			
Men	138,000	217,000	146,000
Women	43,000	40,000	42,000
Administrative and Non-gender	37,000	0	33,000
Total	170,000	244,000	181,000
Team travel			
Men	2,018,000	1,980,000	1,980,000
Women	997,000	1,002,000	1,002,000
Administrative and Non-gender	35,000	16,000	32,000
Total	3,085,000	3,272,000	3,090,000
Recruiting			
Men	457,000	545,000	483,000
Women	228,000	234,000	229,000
Administrative and Non-gender	6,000	1,000	6,000
Total	710,000	720,000	720,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

	Public	Private	Total
Equipment/uniforms/supplies			
Men	521,000	558,000	523,000
Women	236,000	276,000	246,000
Administrative and Non-gender	150,000	265,000	154,000
Total	844,000	1,144,000	1,034,000
Fundraising			
Men	161,000	176,000	162,000
Women	32,000	46,000	32,000
Administrative and Non-gender	807,000	1,086,000	844,000
Total	1,132,000	1,283,000	1,144,000
Game Expenses			
Men	1,083,000	966,000	1,066,000
Women	235,000	263,000	237,000
Administrative and Non-gender	80,000	53,000	77,000
Total	1,618,000	1,276,000	1,587,000
Medical			
Men	178,000	88,000	166,000
Women	87,000	52,000	77,000
Administrative and Non-gender	379,000	355,000	374,000
Total	554,000	518,000	550,000
Membership Dues			
Men	10,000	18,000	10,000
Women	6,000	11,000	7,000
Administrative and Non-gender	102,000	48,000	101,000
Total	120,000	148,000	124,000
Sports Camps			
Men	224,000	157,000	223,000
Women	149,000	19,000	125,000
Administrative and Non-gender	40,000	7,000	33,000
Total	401,000	231,000	307,000
Spirit Groups			
Men	164,000	34,000	88,000
Women	17,000	26,000	24,000
Administrative and Non-gender	118,000	70,000	115,000
Total	154,000	86,000	141,000

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	384,000	433,000	384,000
Women	85,000	139,000	85,000
Administrative and Non-gender	2,774,000	2,413,000	2,609,000
Total	3,519,000	3,851,000	3,799,000
Indirect Institutional Support			
Men	609,000	1,964,000	790,000
Women	159,000	698,000	367,000
Administrative and Non-gender	1,310,000	1,362,000	1,362,000
Total	1,578,000	2,977,000	1,699,000
Other			
Men	766,000	1,323,000	809,000
Women	243,000	241,000	142,000
Administrative and Non-gender	2,299,000	1,886,000	2,158,000
Total	3,167,000	3,348,000	3,219,000
Total Operating Expenses			
Men	17,046,000	24,452,000	19,069,000
Women	6,985,000	10,144,000	7,283,000
Administrative and Non-gender	14,252,000	13,264,000	14,232,000
Total	38,288,000	45,522,000	41,363,000

NOTE: Total public schools reporting = 102; total private schools reporting = 17.
Because of zero values reported by respondents, median values can be misleading.

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	4,340,000	4,492,000	2,991,000	2,523,000
Women	3,373,000	3,467,000	2,175,000	1,792,000
Administrative and Non-gender	470,000	319,000	241,000	166,000
Total	8,167,000	8,613,000	5,405,000	4,637,000
Guarantees and Options				
Men	2,202,000	1,718,000	873,000	405,000
Women	66,000	51,000	30,000	8,000
Administrative and Non-gender	86,000	0	1,000	0
Total	2,315,000	1,809,000	930,000	413,000
Salaries and Benefits – University paid				
Men	10,364,000	7,933,000	4,672,000	2,472,000
Women	3,451,000	2,518,000	1,616,000	1,198,000
Administrative and Non-gender	9,608,000	6,765,000	4,537,000	2,361,000
Total	23,423,000	16,975,000	11,370,000	6,254,000
Salaries and Benefits – Third Party paid				
Men	493,000	295,000	132,000	37,000
Women	68,000	26,000	11,000	18,000
Administrative and Non-gender	133,000	58,000	13,000	0
Total	559,000	405,000	136,000	78,000
Severance Pay				
Men	324,000	145,000	146,000	94,000
Women	85,000	29,000	48,000	6,000
Administrative and Non-gender	45,000	33,000	125,000	3,000
Total	323,000	189,000	163,000	90,000
Team travel				
Men	3,047,000	2,502,000	1,638,000	1,064,000
Women	1,719,000	1,165,000	819,000	567,000
Administrative and Non-gender	83,000	12,000	47,000	24,000
Total	4,835,000	3,774,000	2,509,000	1,670,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Recruiting				
Men	756,000	593,000	382,000	243,000
Women	350,000	265,000	175,000	106,000
Administrative and Non-gender	21,000	2,000	4,000	5,000
Total	1,083,000	897,000	585,000	361,000
Equipment/uniforms/supplies				
Men	956,000	702,000	479,000	320,000
Women	434,000	291,000	225,000	151,000
Administrative and Non-gender	256,000	108,000	126,000	117,000
Total	1,706,000	1,198,000	789,000	639,000
Fundraising				
Men	255,000	281,000	163,000	33,000
Women	96,000	83,000	28,000	11,000
Administrative and Non-gender	1,534,000	1,208,000	844,000	447,000
Total	1,679,000	1,432,000	1,128,000	507,000
Game Expenses				
Men	2,316,000	1,806,000	828,000	301,000
Women	389,000	322,000	199,000	99,000
Administrative and Non-gender	408,000	59,000	45,000	62,000
Total	3,337,000	2,414,000	1,116,000	549,000
Medical				
Men	407,000	188,000	84,000	6,000
Women	190,000	68,000	53,000	1,000
Administrative and Non-gender	556,000	569,000	445,000	211,000
Total	850,000	594,000	481,000	257,000
Membership Dues				
Men	13,000	11,000	10,000	4,000
Women	9,000	9,000	8,000	4,000
Administrative and Non-gender	30,000	45,000	323,000	189,000
Total	89,000	98,000	341,000	189,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Sports Camps				
Men	649,000	447,000	115,000	135,000
Women	394,000	241,000	85,000	79,000
Administrative and Non-gender	269,000	6,000	108,000	26,000
Total	1,383,000	424,000	229,000	253,000
Spirit Groups				
Men	261,000	145,000	31,000	8,000
Women	34,000	26,000	24,000	6,000
Administrative and Non-gender	155,000	143,000	131,000	53,000
Total	342,000	192,000	125,000	55,000
Facilities Maintenance and Rental				
Men	1,851,000	547,000	563,000	88,000
Women	289,000	126,000	53,000	22,000
Administrative and Non-gender	10,818,000	4,340,000	1,242,000	340,000
Total	15,628,000	5,937,000	1,595,000	444,000
Indirect Institutional Support				
Men	1,577,000	3,336,000	1,565,000	108,000
Women	46,000	947,000	831,000	86,000
Administrative and Non-gender	2,007,000	1,845,000	1,046,000	877,000
Total	2,572,000	3,279,000	1,639,000	1,200,000
Other				
Men	1,795,000	894,000	706,000	216,000
Women	523,000	282,000	212,000	109,000
Administrative and Non-gender	4,550,000	2,575,000	2,072,000	523,000
Total	6,458,000	4,206,000	2,989,000	942,000
Total Operating Expenses				
Men	31,272,000	24,520,000	14,574,000	8,220,000
Women	12,081,000	10,017,000	6,168,000	4,390,000
Administrative and Non-gender	32,693,000	17,859,000	11,994,000	6,182,000
Total	76,946,000	51,954,000	31,785,000	18,875,000

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

TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscal Year 2008

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	254,000	1,118,000	(709,000)	N/A	N/A	N/A
Basketball	4,364,000	3,696,000	518,000	198,000	1,999,000	(1,466,000)
Crew	N/A	N/A	N/A	64,000	992,000	(833,000)
Equestrian	N/A	N/A	N/A	106,000	719,000	(580,000)
Fencing	10,000	153,000	(114,000)	12,000	193,000	(175,000)
Field Hockey	N/A	N/A	N/A	72,000	747,000	(739,000)
Football	12,932,000	10,592,000	1,950,000	N/A	N/A	N/A
Golf	60,000	337,000	(262,000)	41,000	397,000	(314,000)
Gymnastics	71,000	527,000	(418,000)	72,000	742,000	(694,000)
Ice Hockey	638,000	1,807,000	(605,000)	56,000	976,000	(910,000)
Lacrosse	372,000	1,006,000	(640,000)	93,000	727,000	(616,000)
Rifle	0	25,000	(25,000)	2,000	31,000	(31,000)
Skiing	37,000	327,000	(290,000)	36,000	280,000	(245,000)
Soccer	108,000	735,000	(583,000)	59,000	812,000	(672,000)
Softball	N/A	N/A	N/A	47,000	786,000	(691,000)
Swimming	42,000	597,000	(545,000)	38,000	678,000	(617,000)
Synchronized Swimming	N/A	N/A	N/A	8,000	484,000	(484,000)
Tennis	42,000	434,000	(361,000)	23,000	444,000	(409,000)
Track & Field/X Country	39,000	756,000	(657,000)	34,000	821,000	(761,000)
Volleyball	206,000	505,000	(398,000)	66,000	854,000	(749,000)
Water Polo	167,000	525,000	(301,000)	16,000	522,000	(492,000)
Wrestling	116,000	667,000	(518,000)	N/A	N/A	N/A
Other	265,000	657,000	(242,000)	40,000	100,000	(76,000)

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
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscal Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Baseball	151,000	5,000	157,000	139,000	2,000	139,000	303,000	10,000	311,000	42,000	0	42,000
Basketball	735,000	22,000	822,000	425,000	7,000	425,000	1,139,000	51,000	1,265,000	177,000	0	177,000
Cross Country/Track	70,000	1,000	70,000	98,000	0	98,000	178,000	2,000	178,000	20,000	0	20,000
Fencing	39,000	0	39,000	20,000	0	20,000	62,000	0	62,000	6,000	0	6,000
Football	1,027,000	20,000	1,095,000	1,740,000	33,000	1,750,000	2,729,000	71,000	2,971,000	405,000	1,000	405,000
Golf	100,000	4,000	100,000	38,000	0	38,000	119,000	5,000	120,000	12,000	0	11,000
Gymnastics	110,000	0	110,000	91,000	0	91,000	186,000	0	186,000	8,000	0	8,000
Ice Hockey	269,000	1,000	315,000	217,000	0	217,000	516,000	1,000	516,000	126,000	0	126,000
Lacrosse	176,000	0	187,000	115,000	0	120,000	301,000	0	305,000	17,000	0	17,000
Rifle	25,000	0	25,000	0	0	0	25,000	0	25,000	0	0	0
Skiing	43,000	2,000	44,000	27,000	0	27,000	62,000	2,000	62,000	10,000	0	10,000
Soccer	113,000	8,000	113,000	87,000	0	87,000	200,000	11,000	200,000	6,000	0	6,000
Swimming	60,000	2,000	61,000	80,000	4,000	81,000	163,000	6,000	166,000	19,000	0	19,000
Tennis	97,000	3,000	98,000	45,000	0	45,000	142,000	3,000	142,000	8,000	0	8,000
Volleyball	107,000	0	107,000	73,000	0	73,000	182,000	0	182,000	13,000	0	13,000
Water Polo	96,000	0	96,000	59,000	0	59,000	156,000	0	156,000	7,000	0	7,000
Wrestling	93,000	1,000	96,000	100,000	1,000	100,000	196,000	1,000	200,000	13,000	0	13,000
Other	79,000	0	79,000	39,000	0	39,000	118,000	0	118,000	28,000	0	28,000

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscall Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Basketball	277,000	4,000	277,000	310,000	2,000	313,000	586,000	8,000	598,000	116,000	0	116,000
Bowling	41,000	0	41,000	52,000	0	52,000	41,000	0	41,000	10,000	0	10,000
Crew	96,000	0	96,000	92,000	0	93,000	183,000	0	183,000	35,000	0	35,000
Cross Country/Track	77,000	1,000	77,000	94,000	1,000	94,000	167,000	3,000	167,000	19,000	0	19,000
Equestrian	80,000	7,000	81,000	85,000	5,000	87,000	144,000	12,000	144,000	64,000	1,000	64,000
Fencing	39,000	0	39,000	30,000	0	30,000	62,000	0	62,000	7,000	0	7,000
Field Hockey	110,000	0	111,000	83,000	0	83,000	185,000	0	193,000	6,000	0	6,000
Golf	81,000	4,000	83,000	35,000	0	35,000	105,000	4,000	110,000	5,000	0	5,000
Gymnastics	101,000	6,000	102,000	116,000	7,000	116,000	218,000	14,000	222,000	17,000	3,000	17,000
Ice Hockey	113,000	0	113,000	92,000	0	92,000	205,000	0	205,000	10,000	0	10,000
Lacrosse	100,000	0	100,000	85,000	0	85,000	196,000	0	196,000	5,000	0	5,000
Rifle	27,000	0	27,000	0	0	0	27,000	0	27,000	2,000	0	2,000
Skiing	43,000	2,000	44,000	27,000	0	27,000	62,000	2,000	62,000	10,000	0	10,000
Soccer	102,000	5,000	105,000	89,000	2,000	89,000	196,000	5,000	197,000	10,000	0	10,000
Softball	101,000	1,000	101,000	98,000	0	99,000	198,000	2,000	198,000	18,000	0	18,000
Swimming	73,000	3,000	74,000	69,000	3,000	69,000	154,000	6,000	154,000	9,000	0	9,000
Synchronized Swimming	78,000	0	78,000	50,000	0	50,000	128,000	0	128,000	7,000	0	7,000
Tennis	78,000	1,000	79,000	38,000	0	38,000	114,000	2,000	115,000	7,000	0	7,000
Volleyball	119,000	4,000	120,000	105,000	1,000	106,000	222,000	5,000	222,000	19,000	0	19,000
Water Polo	84,000	3,000	84,000	46,000	1,000	46,000	130,000	3,000	130,000	5,000	0	5,000
Other	56,000	0	61,000	30,000	0	30,000	56,000	0	63,000	6,000	0	6,000

TABLE 3.13
TOTAL SALARIES AND BENEFITS
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
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	2,245,000	983,000	0	2,859,000	1,336,000	0	2,434,000	1,035,000	0
Third Party Paid	108,000	16,000	0	133,000	18,000	0	108,000	16,000	0
Total	2,465,000	1,003,000	0	2,911,000	1,336,000	0	2,799,000	1,040,000	0
Assistant Coaches									
Institution Paid	2,701,000	916,000	0	2,761,000	877,000	0	2,721,000	915,000	0
Third Party Paid	49,000	17,000	0	0	0	0	44,000	16,000	0
Total	2,701,000	918,000	0	1,761,000	877,000	0	2,721,000	917,000	0
Administrative Salaries									
Institution Paid	727,000	217,000	4,941,000	742,000	160,000	5,363,000	736,000	195,000	5,072,000
Third Party Paid	9,000	0	22,000	0	0	33,000	1,000	0	25,000
Total	727,000	217,000	4,941,000	742,000	161,000	5,363,000	736,000	195,000	5,072,000
Total Program									
Institution Paid	5,575,000	2,007,000	4,941,000	6,845,000	2,434,000	2,120,000	5,747,000	2,120,000	5,072,000
Third Party Paid	177,000	26,000	22,000	191,000	0	25,000	181,000	25,000	25,000
Total	5,751,000	2,050,000	4,941,000	6,845,000	2,434,000	5,363,000	5,919,000	2,165,000	5,072,000
Severance Pay	137,000	43,000	37,000	217,000	40,000	0	146,000	42,000	33,000

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.
Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
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	27	20	26	17	26	20
NCAA and conference distributions	19	13	23	15	19	14
Guarantees and options	8	4	3	2	7	3
Cash contributions from alumni and others	25	18	26	17	25	18
Third Party Support	1	0	1	0	1	0
Other:						
Concessions/Programs/Novelties	3	2	2	1	3	2
Broadcast Rights	2	2	2	2	2	2
Royalties/Advertising/Sponsorship	8	6	6	4	8	5
Sports camps	2	1	1	1	2	1
Endowment/Investment Income	2	1	8	6	3	1
Miscellaneous	3	2	2	1	3	2
Total Generated Revenues	<u>100</u>	71	<u>100</u>	67	<u>100</u>	70
Allocated Revenues:						
Direct Institutional support		13		25		14
Indirect Institutional Support		3		7		4
Student Fees		12		1		10
Direct government support		2		0		2
Total Allocated Revenues		<u>29</u>		<u>33</u>		<u>30</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.
Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Grants-in-Aid			
Men	9	13	10
Women	7	9	7
Administrative and Non-gender	1	1	1
Total	16	23	17
Guarantees and Options			
Men	3	3	3
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	3	3	3
Salaries and Benefits – University paid			
Men	14	15	14
Women	6	6	6
Administrative and Non-gender	13	11	13
Total	34	31	33
Salaries and Benefits – Third Party paid			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	0	1
Severance Pay			
Men	0	1	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	1	1	1
Team travel			
Men	5	4	5
Women	3	2	3
Administrative and Non-gender	0	0	0
Total	8	7	8
Recruiting			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	0	0	0
Total	2	2	2

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

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

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Facilities Maintenance and Rental			
Men	2	3	2
Women	0	1	1
Administrative and Non-gender	8	5	8
Total	11	8	10
Indirect Institutional Support			
Men	0	2	1
Women	0	1	0
Administrative and Non-gender	3	4	3
Total	3	7	4
Other			
Men	2	3	2
Women	1	1	1
Administrative and Non-gender	6	4	6
Total	9	7	8
Total Operating Expenses			
Men	44	50	45
Women	19	21	19
Administrative and Non-gender	37	29	36
Total	100	100	100

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

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	3,576,000	5,552,000
11-20	5,552,000	8,531,000
21-30	8,531,000	13,894,000
31-40	13,894,000	21,098,000
41-50	21,098,000	30,494,000
51-60	30,494,000	43,838,000
61-70	43,838,000	55,244,000
71-80	55,244,000	64,656,000
81-90	64,656,000	85,018,000
91-100	85,018,000	118,460,000

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	1,727,000	2,999,000
11-20	2,999,000	4,560,000
21-30	4,560,000	7,504,000
31-40	7,504,000	13,375,000
41-50	13,375,000	22,227,000
51-60	22,227,000	28,494,000
61-70	28,494,000	35,167,000
71-80	35,167,000	43,404,000
81-90	43,404,000	62,271,000
91-100	62,271,000	89,292,000

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	13,000	153,000
11-20	153,000	265,000
21-30	265,000	411,000
31-40	411,000	538,000
41-50	538,000	857,000
51-60	857,000	1,188,000
61-70	1,188,000	1,687,000
71-80	1,687,000	2,350,000
81-90	2,350,000	3,835,000
91-100	3,835,000	7,985,000

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	0	1,678,000
11-20	1,678,000	2,884,000
21-30	2,884,000	3,924,000
31-40	3,924,000	5,648,000
41-50	5,648,000	7,034,000
51-60	7,034,000	10,278,000
61-70	10,278,000	14,629,000
71-80	14,629,000	19,063,000
81-90	19,063,000	27,911,000
91-100	27,911,000	55,797,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	1,182,000	1,973,000
11-20	1,973,000	2,737,000
21-30	2,737,000	5,051,000
31-40	5,051,000	9,265,000
41-50	9,265,000	14,189,000
51-60	14,189,000	17,768,000
61-70	17,768,000	22,553,000
71-80	22,553,000	30,440,000
81-90	30,440,000	47,408,000
91-100	47,408,000	71,471,000

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.

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	126,000	350,000
11-20	350,000	657,000
21-30	657,000	1,303,000
31-40	1,303,000	3,010,000
41-50	3,010,000	4,718,000
51-60	4,718,000	6,188,000
61-70	6,188,000	7,763,000
71-80	7,763,000	9,440,000
81-90	9,440,000	13,395,000
91-100	13,395,000	23,520,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	10,000	34,000
11-20	34,000	54,000
21-30	54,000	96,000
31-40	96,000	155,000
41-50	155,000	216,000
51-60	216,000	372,000
61-70	372,000	558,000
71-80	558,000	731,000
81-90	731,000	1,101,000
91-100	1,101,000	5,271,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	9,242,000	17,811,000
11-20	17,811,000	21,854,000
21-30	21,854,000	26,767,000
31-40	26,767,000	33,563,000
41-50	33,563,000	41,363,000
51-60	41,363,000	51,235,000
61-70	51,235,000	59,158,000
71-80	59,158,000	55,930,000
81-90	55,930,000	79,275,000
91-100	79,275,000	123,370,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	4,478,000	7,583,000
11-20	7,583,000	9,771,000
21-30	9,771,000	12,098,000
31-40	12,098,000	14,958,000
41-50	14,958,000	19,069,000
51-60	19,069,000	23,083,000
61-70	23,083,000	26,288,000
71-80	26,288,000	28,773,000
81-90	28,773,000	34,680,000
91-100	34,680,000	58,981,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	2,051,000	3,750,000
11-20	3,750,000	4,620,000
21-30	4,620,000	5,099,000
31-40	5,099,000	6,511,000
41-50	6,511,000	7,283,000
51-60	7,283,000	8,945,000
61-70	8,945,000	10,321,000
71-80	10,321,000	11,568,000
81-90	11,568,000	13,578,000
91-100	13,578,000	23,517,000

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.

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	2,481,000	5,001,000
11-20	5,001,000	6,471,000
21-30	6,471,000	8,844,000
31-40	8,844,000	11,464,000
41-50	11,464,000	14,232,000
51-60	14,232,000	16,171,000
61-70	16,171,000	22,311,000
71-80	22,311,000	26,347,000
81-90	26,347,000	36,306,000
91-100	36,306,000	72,847,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	2,765,000	4,553,000
11-20	4,553,000	5,662,000
21-30	5,662,000	7,033,000
31-40	7,033,000	9,016,000
41-50	9,016,000	10,592,000
51-60	10,592,000	13,672,000
61-70	13,672,000	15,000,000
71-80	15,000,000	17,779,000
81-90	17,779,000	19,233,000
91-100	19,233,000	27,639,000

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	784,000	1,297,000
11-20	1,297,000	1,626,000
21-30	1,626,000	2,177,000
31-40	2,177,000	2,926,000
41-50	2,926,000	3,696,000
51-60	3,696,000	4,317,000
61-70	4,317,000	4,758,000
71-80	4,758,000	5,474,000
81-90	5,474,000	7,402,000
91-100	7,402,000	15,048,000

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

1-10	528,000	962,000
11-20	962,000	1,089,000
21-30	1,089,000	1,351,000
31-40	1,351,000	1,539,000
41-50	1,539,000	1,999,000
51-60	1,999,000	2,279,000
61-70	2,279,000	2,534,000
71-80	2,534,000	2,873,000
81-90	2,873,000	3,310,000
91-100	3,310,000	5,168,000

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.

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	0	17,000
11-20	17,000	110,000
21-30	110,000	1,145,000
31-40	1,145,000	1,533,000
41-50	1,533,000	3,634,000
51-60	3,634,000	4,611,000
61-70	4,611,000	7,217,000
71-80	7,217,000	11,034,000
81-90	11,034,000	13,375,000
91-100	13,375,000	14,275,000

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	(30,380,000)	(18,275,000)
11-20	(18,275,000)	(15,583,000)
21-30	(15,583,000)	(13,955,000)
31-40	(13,955,000)	(11,052,000)
41-50	(11,052,000)	(9,870,000)
51-60	(9,870,000)	(8,999,000)
61-70	(8,999,000)	(7,426,000)
71-80	(7,426,000)	(5,288,000)
81-90	(5,288,000)	(3,572,000)
91-100	(3,572,000)	(804,000)

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.

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	175,000	2,636,000
11-20	2,636,000	5,732,000
21-30	5,732,000	8,151,000
31-40	8,151,000	10,926,000
41-50	10,926,000	12,014,000
51-60	12,014,000	15,167,000
61-70	15,167,000	17,497,000
71-80	17,497,000	29,037,000
81-90	29,037,000	33,882,000
91-100	33,882,000	54,764,000

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	(17,135,000)	(8,287,000)
11-20	(8,287,000)	(6,940,000)
21-30	(6,940,000)	(5,910,000)
31-40	(5,910,000)	(5,141,000)
41-50	(5,141,000)	(4,330,000)
51-60	(4,330,000)	(3,661,000)
61-70	(3,661,000)	(2,813,000)
71-80	(2,813,000)	(1,526,000)
81-90	(1,526,000)	(829,000)
91-100	(829,000)	(75,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	(19,968,000)	(10,639,000)
11-20	(10,639,000)	(9,416,000)
21-30	(9,416,000)	(8,502,000)
31-40	(8,502,000)	(6,870,000)
41-50	(6,870,000)	(6,153,000)
51-60	(6,153,000)	(5,155,000)
61-70	(5,155,000)	(4,634,000)
71-80	(4,634,000)	(4,030,000)
81-90	(4,030,000)	(3,511,000)
91-100	(3,511,000)	(1,629,000)

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

1-10	(9,114,000)	(4,919,000)
11-20	(4,919,000)	(3,898,000)
21-30	(3,898,000)	(3,305,000)
31-40	(3,305,000)	(2,835,000)
41-50	(2,835,000)	(2,468,000)
51-60	(2,468,000)	(2,068,000)
61-70	(2,068,000)	(1,617,000)
71-80	(1,617,000)	(1,153,000)
81-90	(1,153,000)	(765,000)
91-100	(765,000)	(95,000)

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

1-10	71,000	1,705,000
11-20	1,705,000	2,551,000
21-30	2,551,000	4,555,000
31-40	4,555,000	8,052,000
41-50	8,052,000	9,845,000
51-60	9,845,000	11,525,000
61-70	11,525,000	15,255,000
71-80	15,255,000	22,563,000
81-90	22,563,000	36,916,000
91-100	36,916,000	52,335,000

TABLE 3.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

1-10	49,000	354,000
11-20	354,000	1,250,000
21-30	1,250,000	1,575,000
31-40	1,575,000	2,237,000
41-50	2,237,000	2,982,000
51-60	2,982,000	3,725,000
61-70	3,725,000	4,667,000
71-80	4,667,000	6,301,000
81-90	6,301,000	8,423,000
91-100	8,423,000	16,029,000

TABLE 3.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

1-10	(3,484,000)	(1,803,000)
11-20	(1,803,000)	(1,273,000)
21-30	(1,273,000)	(1,190,000)
31-40	(1,190,000)	(1,081,000)
41-50	(1,081,000)	(809,000)
51-60	(809,000)	(722,000)
61-70	(722,000)	(551,000)
71-80	(551,000)	(391,000)
81-90	(391,000)	(306,000)
91-100	(306,000)	(83,000)

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.

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008		
1-10	(4,306,000)	(2,712,000)
11-20	(2,712,000)	(2,251,000)
21-30	(2,251,000)	(1,837,000)
31-40	(1,837,000)	(1,650,000)
41-50	(1,650,000)	(1,466,000)
51-60	(1,466,000)	(1,287,000)
61-70	(1,287,000)	(1,098,000)
71-80	(1,098,000)	(977,000)
81-90	(977,000)	(818,000)
91-100	(818,000)	(397,000)

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. Two women's basketball programs reported positive net revenues.

**DIVISION I
FOOTBALL CHAMPIONSHIP
SUBDIVISION**

TABLE 4.1
SUMMARY of REVENUES and EXPENSES (By Gender)
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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/Nongender	1,171,000	11,027,000	5,607,000	32,214,000	3,454,000	29,253,000	(2,256,000)	1,421,000
	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)	(616,000)
	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/Nongender	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	(7,442,000)	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/Nongender	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)	(420,000)
	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/Nongender	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	955,000	8,360,000	2,615,000	10,863,000	3,485,000	9,545,000	(2,340,000)	(699,000)
	Women's	156,000	2,638,000	989,000	6,421,000	2,287,000	5,940,000	(2,047,000)	(807,000)
	Coed/Nongender	702,000	1,063,000	3,581,000	26,863,000	1,987,000	23,260,000	(1,127,000)	(1,365,000)
	Total	2,078,000	15,431,000	7,923,000	31,671,000	7,693,000	28,197,000	(5,907,000)	36,000

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

	Generated Revenues	Total Revenues	Total Expenses
2008 (1.165)			
Men's	1,204,000	3,562,000	4,361,000
Women's	190,000	1,447,000	2,900,000
Coed/Nongender	1,005,000	4,813,000	2,965,000
Total	2,556,000	10,369,000	10,399,000
2007 (1.124)			
Men's	1,172,000	2,890,000	3,941,000
Women's	180,000	1,267,000	2,866,000
Coed/Nongender	949,000	4,441,000	2,703,000
Total	2,498,000	9,362,000	9,375,000
2006 (1.088)			
Men's	1,072,000	3,028,000	4,204,000
Women's	171,000	1,441,000	2,701,000
Coed/Nongender	928,000	4,427,000	2,807,000
Total	2,345,000	9,642,000	9,485,000
2005 (1.035)			
Men's	1,040,000	3,097,000	3,850,000
Women's	170,000	1,253,000	2,411,000
Coed/Nongender	816,000	4,294,000	2,466,000
Total	2,214,000	9,007,000	8,655,000
2004 (1.000)			
Men's	955,000	2,615,000	3,485,000
Women's	156,000	989,000	2,287,000
Coed/Nongender	702,000	3,581,000	1,987,000
Total	2,078,000	7,923,000	7,693,000

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

Total Expenses — Reported and Real Football Championship Subdivision 2004 through 2008

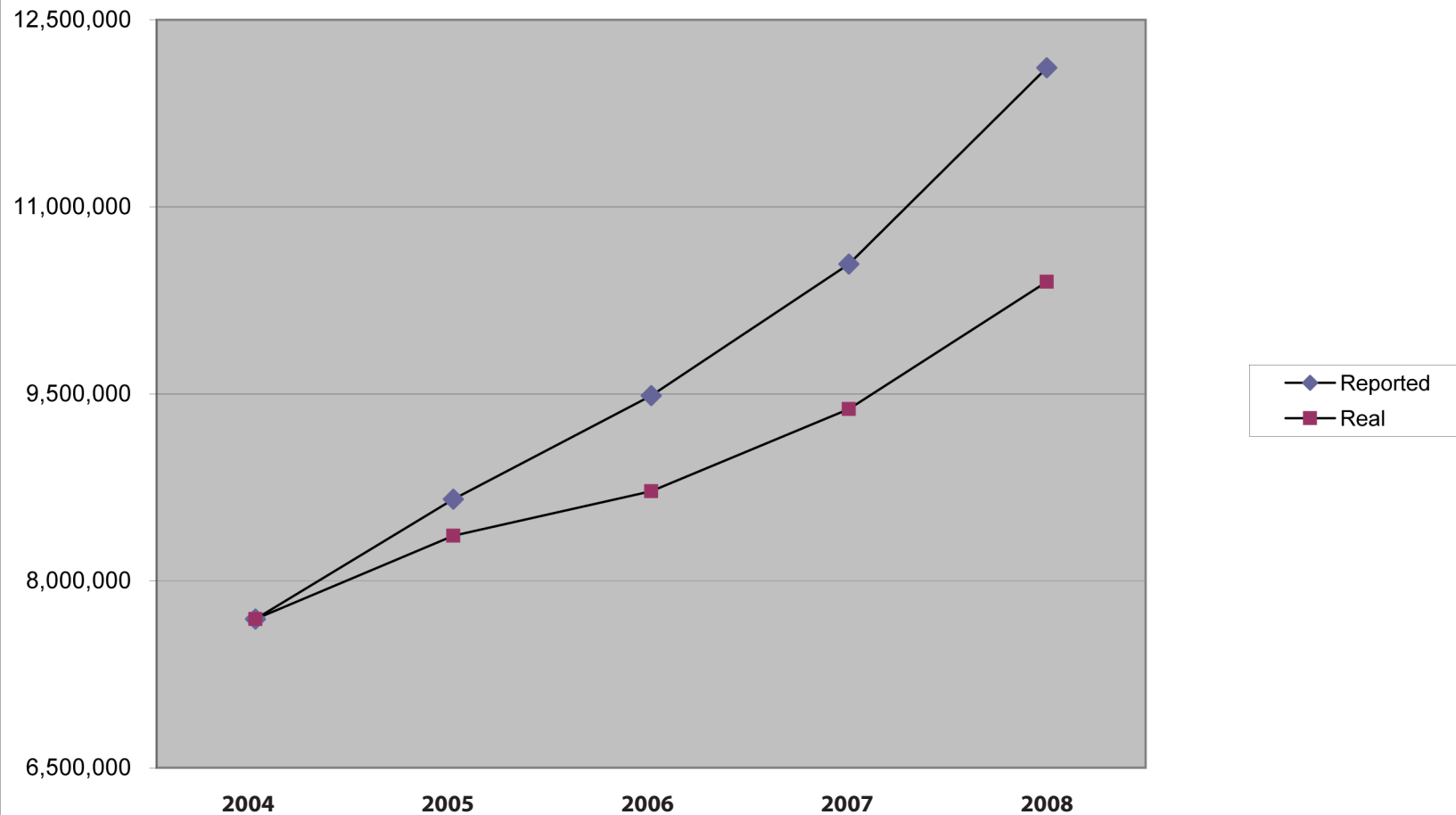


TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

	Generated Revenues			Total Revenues			Total Expenses		
	Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2008 (1.17)									
Men's	2.74%	3.71%	6.45%	23.24%	4.45%	27.69%	10.67%	4.00%	14.67%
Women's	5.59%	3.81%	9.41%	14.19%	4.12%	18.32%	7.99%	3.90%	11.89%
Coed	5.92%	3.83%	9.75%	8.36%	3.91%	12.27%	9.69%	3.96%	13.66%
Total	2.32%	3.70%	6.02%	10.75%	4.00%	14.75%	10.93%	4.01%	14.93%
2007 (1.12)									
Men's	18.97%	3.98%	22.95%	3.86%	3.48%	7.33%	1.99%	3.41%	5.40%
Women's	14.30%	3.82%	18.13%	-4.31%	3.20%	-1.11%	8.19%	3.62%	11.81%
Coed	11.26%	3.72%	14.98%	9.16%	3.65%	12.81%	4.76%	3.51%	8.27%
Total	15.91%	3.88%	19.79%	5.64%	3.53%	9.18%	7.54%	3.60%	11.13%
2006 (1.052)									
Men's	-1.9%	5.0%	3.1%	-7.0%	4.8%	-2.2%	3.9%	5.3%	9.2%
Women's	-4.3%	4.9%	0.6%	9.4%	5.6%	15.0%	6.6%	5.5%	12.0%
Coed	8.2%	5.5%	13.7%	-1.9%	5.0%	3.1%	8.3%	5.5%	13.8%
Total	0.8%	5.2%	5.9%	1.8%	5.2%	7.1%	4.3%	5.3%	9.6%
2005 (1.035)									
Men's	5.2%	3.7%	8.9%	14.4%	4.0%	18.4%	6.7%	3.7%	10.5%
Women's	5.3%	3.7%	9.0%	22.4%	4.3%	26.7%	1.9%	3.6%	5.4%
Coed	12.3%	3.9%	16.2%	15.9%	4.1%	19.9%	19.9%	4.2%	24.1%
Total	2.9%	3.6%	6.5%	9.8%	3.8%	13.7%	8.7%	3.8%	12.5%

Notes: The Total Change reflects unadjusted amounts for the two years.
The Real Change reflects the change after adjusting the second year for the respective HEPI.
The Inflationary Change is caused by the increase in the HEPI.

TABLE 4.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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
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	429,000	2,871,000	933,000	4,764,000	1,586	3,838
	Men's Basketball	255,000	7,396,000	646,000	7,396,000	739	3,335
	Women's Basketball	43,000	1,241,000	266,000	1,696,000	600	1,383

TABLE 4.5
NET GENERATED REVENUES BY GENDER
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2008						
Men's Program	1	1%	N/A*	114	99%	3,316,000
Women's Program	0	0%	N/A	115	100%	2,902,000
Total	0	0%	N/A	115	100%	7,937,000
2007						
Men's Program	2	2%	N/A*	118	98%	2,922,000
Women's Program	0	0%	N/A	120	100%	2,566,000
Total	0	0%	N/A	120	100%	7,441,000
2006						
Men's Program	1	1%	N/A*	117	99%	2,731,000
Women's Program	0	0%	N/A	118	100%	2,336,000
Total	0	0%	N/A	118	100%	7,121,000
2005						
Men's Program	4	4%	N/A*	107	96%	2,647,000
Women's Program	1	1%	N/A*	110	99%	2,149,000
Total	1	1%	N/A*	110	99%	6,236,000
Fiscal 2004						
Men's Program	2	2%	N/A*	107	98%	2,402,000
Women's Program	0	0%	N/A	109	100%	2,047,000
Total	0	0%	N/A	109	100%	5,907,000
Five Year Average						
Total Program	0	0%	N/A	117	100%	6,886,000

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.

*Amounts excluded for groups smaller than 10.

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2008							
	Football	2	2%	N/A*	113	98%	1,465,000
	Men's Basketball	6	4%	N/A*	109	96%	605,000
	Women's basketball	0	0%	N/A*	113	100%	722,000
2007							
	Football	6	5%	N/A*	114	95%	1,379,000
	Men's Basketball	8	7%	N/A*	112	93%	536,000
	Women's basketball	1	1%	N/A*	119	99%	666,000
2006							
	Football	5	4%	N/A*	113	96%	1,279,000
	Men's Basketball	10	8%	187,000	108	92%	529,000
	Women's basketball	2	2%	N/A*	114	97%	623,000
2005							
	Football	6	5%	N/A*	104	94%	1,158,000
	Men's Basketball	9	8%	N/A*	102	92%	501,000
	Women's basketball	2	2%	N/A*	107	96%	583,000
2004							
	Football	7	6%	N/A*	102	94%	1,065,000
	Men's Basketball	7	6%	N/A*	102	94%	472,000
	Women's basketball	2	2%	N/A*	105	98%	553,000

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.
 *Amounts excluded for groups smaller than 10.

TABLE 4.7
SOURCES OF REVENUES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values (See note)

	Public	Private	Total
Total Ticket Sales	418,000	290,000	358,000
NCAA and conference distributions	438,000	521,000	466,000
Guarantees and options	417,000	194,000	344,000
Cash contributions from alumni and others	742,000	1,153,000	902,000
Third Party Support	41,000	102,000	55,000
Other:			
Concessions/Programs/Novelties	49,000	20,000	34,000
Broadcast Rights	16,000	20,000	19,000
Royalties/Advertising/Sponsorship	291,000	182,000	238,000
Sports camps	68,000	68,000	68,000
Endowment/Investment Income	62,000	337,000	125,000
Miscellaneous	141,000	159,000	146,000
Total Generated Revenues	2,839,000	3,218,000	2,978,000
Allocated Revenues:			
Direct Institutional support	4,394,000	9,142,000	6,265,000
Indirect Institutional Support	771,000	2,332,000	1,232,000
Student Fees	2,523,000	404,000	1,994,000
Direct government support	143,000	6,000	41,000
Total Allocated Revenues	6,962,000	12,105,000	8,020,000
Total All Revenues	9,915,000	15,931,000	12,080,000

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. Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.8
SOURCES OF REVENUES
FOOTBALL CHAMPIONSHIP SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	631,000	423,000	370,000	217,000
NCAA and conference distributions	696,000	609,000	363,000	311,000
Guarantees and options	240,000	344,000	395,000	431,000
Cash contributions from alumni and others	1,744,000	1,136,000	557,000	330,000
Third Party Support	40,000	172,000	55,000	1,000
Other:				
Concessions/Programs/Novelties	45,000	48,000	30,000	24,000
Broadcast Rights	36,000	45,000	7,000	20,000
Royalties/Advertising/Sponsorship	513,000	312,000	197,000	88,000
Sports camps	155,000	92,000	52,000	41,000
Endowment/Investment Income	244,000	72,000	32,000	10,000
Miscellaneous	265,000	238,000	135,000	71,000
Total Generated Revenues	5,642,000	3,660,000	2,604,000	1,611,000
Allocated Revenues:				
Direct Institutional support	12,541,000	6,792,000	5,105,000	3,479,000
Indirect Institutional Support	3,102,000	1,565,000	1,296,000	581,000
Student Fees	5,896,000	2,846,000	2,228,000	1,426,000
Direct government support	22,000	4,000	188,000	52,000
Total Allocated Revenues	17,069,000	10,246,000	7,061,000	5,614,000
Total All Revenues	22,753,000	13,889,000	9,888,000	7,614,000

Note: Revenue sources are reported by quartiles of expense budgets.

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	1,584,000	16	2,614,000		1,742,000	14
Women	1,132,000	11	1,983,000		1,496,000	12
Administrative and Non-gender	72,000	1	122,000		80,000	1
Total	2,774,000	28	4,698,000		3,334,000	28
Guarantees and Options						
Men	70,000	1	37,000		54,000	0
Women	4,000	0	3,000		4,000	0
Administrative and Non-gender	0	0	11,000		2,000	0
Total	68,000	1	38,000		56,000	0
Salaries and Benefits – University paid						
Men	1,424,000	14	1,662,000		1,517,000	13
Women	818,000	8	944,000		876,000	7
Administrative and Non-gender	1,415,000	14	1,788,000		1,493,000	12
Total	3,553,000	36	4,621,000		3,862,000	32
Salaries and Benefits – Third Party paid						
Men	16,000	0	9,000		15,000	0
Women	2,000	0	1,000		1,000	0
Administrative and Non-gender	4,000	0	0		1,000	0
Total	35,000	0	4,000		19,000	0
Severance Pay						
Men	26,000	0	46,000		32,000	0
Women	9,000	0	20,000		10,000	0
Administrative and Non-gender	23,000	0	0		16,000	0
Total	56,000	1	62,000		61,000	1
Team travel						
Men	510,000	5	642,000	4	540,000	4
Women	369,000	4	442,000	3	398,000	3
Administrative and Non-gender	14,000	0	80,000	1	28,000	0
Total	873,000	9	1,182,000	7	956,000	8
Recruiting						
Men	119,000	1	178,000	1	137,000	1
Women	65,000	1	87,000	1	74,000	1
Administrative and Non-gender	4,000	0	4,000	0	4,000	0
Total	189,000	2	262,000	2	207,000	2

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

	Public	% of Total	Private	% of Total	Total Division	% of Total
Equipment/uniforms/supplies						
Men	178,000	2	249,000	2	196,000	2
Women	92,000	1	143,000	1	100,000	1
Administrative and Non-gender	59,000	1	110,000	1	68,000	1
Total	348,000	4	449,000	3	375,000	3
Fundraising						
Men	71,000	1	65,000	0	69,000	1
Women	12,000	0	25,000	0	16,000	0
Administrative and Non-gender	130,000	1	245,000	2	172,000	1
Total	160,000	2	281,000	2	206,000	2
Game Expenses						
Men	129,000	1	165,000	1	146,000	1
Women	62,000	1	93,000	1	81,000	1
Administrative and Non-gender	45,000	0	15,000	0	28,000	0
Total	244,000	2	290,000	2	279,000	2
Median Values						
Men	8,000	0	16,000	0	12,000	0
Women	2,000	0	5,000	0	3,000	0
Administrative and Non-gender	171,000	2	122,000	1	148,000	1
Total	186,000	2	128,000	1	169,000	1
Membership Dues						
Men	3,000	0	12,000	0	5,000	0
Women	3,000	0	6,000	0	5,000	0
Administrative and Non-gender	33,000	0	35,000	0	34,000	0
Total	39,000	0	46,000	0	42,000	0
Sports Camps						
Men	33,000	0	48,000	0	35,000	0
Women	29,000	0	30,000	0	29,000	0
Administrative and Non-gender	3,000	0	41,000	0	6,000	0
Total	78,000	1	99,000	1	79,000	1
Spirit Groups						
Men	3,000	0	17,000	0	8,000	0
Women	2,000	0	6,000	0	4,000	0
Administrative and Non-gender	39,000	0	18,000	0	26,000	0
Total	41,000	0	20,000	0	27,000	0

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

	Public	% of Total	Private	% of Total	Total Division	% of Total
Facilities Maintenance and Rental						
Men	62,000	1	38,000	0	51,000	0
Women	12,000	0	18,000	0	15,000	0
Administrative and Non-gender	262,000	3	316,000	2	285,000	2
Total	325,000	3	378,000	2	373,000	3
Indirect Institutional Support						
Men	212,000	2	713,000	4	340,000	3
Women	101,000	1	500,000	3	183,000	2
Administrative and Non-gender	705,000	7	1,579,000	10	999,000	8
Total	768,000	8	2,332,000	15	1,229,000	10
Other						
Men	212,000	2	214,000	1	213,000	2
Women	74,000	1	83,000	1	80,000	1
Administrative and Non-gender	412,000	4	427,000	3	422,000	3
Total	699,000	7	698,000	4	698,000	6
Total Operating Expenses						
Men	4,367,000	44	6,192,000	39	5,081,000	42
Women	2,703,000	27	4,299,000	27	3,379,000	28
Administrative and Non-gender	3,003,000	30	4,716,000	30	3,454,000	29
Total	9,856,000	100	15,931,000	100	12,115,000	100

NOTES: Total public schools reporting = 70; total private schools reporting = 45.

Due to rounding of individual line items, the Total Expenses are not additive. The difference, however, is not material.

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	3,167,000	1,974,000	1,630,000	118,600
Women	3,088,000	1,827,000	1,197,000	883,000
Administrative and Non-gender	54,000	128,000	106,000	68,000
Total	6,208,000	3,663,000	2,838,000	2,086,000
Guarantees and Options				
Men	58,000	95,000	52,000	30,000
Women	8,000	5,000	3,000	3,000
Administrative and Non-gender	7,000	115,000	4,000	0
Total	64,000	93,000	51,000	34,000
Salaries and Benefits – University paid				
Men	2,563,000	1,662,000	1,360,000	1,001,000
Women	1,461,000	946,000	769,000	584,000
Administrative and Non-gender	2,859,000	1,863,000	1,351,000	848,000
Total	6,780,000	4,621,000	3,455,000	2,380,000
Salaries and Benefits – Third Party paid				
Men	2,000	58,000	40,000	0
Women	2,000	42,000	6,000	0
Administrative and Non-gender	1,000	13,000	4,000	0
Total	0	149,000	41,000	0
Severance Pay				
Men	138,000	30,000	9,000	15,000
Women	23,000	17,000	0	7,000
Administrative and Non-gender	60,000	28,000	24,000	1,000
Total	161,000	76,000	18,000	35,000
Team travel				
Men	906,000	605,000	477,000	391,000
Women	695,000	470,000	317,000	300,000
Administrative and Non-gender	107,000	21,000	17,000	21,000
Total	1,628,000	1,115,000	802,000	698,000
Recruiting				
Men	266,000	163,000	118,000	83,000
Women	126,000	82,000	49,000	46,000
Administrative and Non-gender	3,000	14,000	5,000	1,000
Total	385,000	262,000	189,000	146,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	338,000	234,000	179,000	123,000
Women	196,000	128,000	88,000	57,000
Administrative and Non-gender	80,000	110,000	59,000	33,000
Total	649,000	415,000	328,000	207,000
Fundraising				
Men	142,000	82,000	49,000	20,000
Women	39,000	29,000	8,000	4,000
Administrative and Non-gender	425,000	173,000	166,000	35,000
Total	474,000	277,000	185,000	61,000
Game Expenses				
Men	238,000	183,000	115,000	73,000
Women	117,000	100,000	50,000	37,000
Administrative and Non-gender	68,000	32,000	15,000	7,000
Total	450,000	336,000	198,000	115,000
Medical				
Men	12,000	17,000	3,000	1,000
Women	3,000	7,000	2,000	3,000
Administrative and Non-gender	216,000	154,000	147,000	110,000
Total	216,000	177,000	163,000	139,000
Membership Dues				
Men	19,000	7,000	3,000	1,000
Women	6,000	6,000	3,000	2,000
Administrative and Non-gender	42,000	35,000	34,000	20,000
Total	65,000	41,000	42,000	27,000
Sports Camps				
Men	64,000	88,000	26,000	16,000
Women	27,000	59,000	24,000	29,000
Administrative and Non-gender	125,000	4,000	3,000	13,000
Total	154,000	146,000	42,000	39,000
Spirit Groups				
Men	15,000	8,000	1,000	30,000
Women	4,000	29,000	1,000	0
Administrative and Non-gender	22,000	29,000	22,000	28,000
Total	25,000	31,000	18,000	29,000

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION

Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	168,000	84,000	41,000	21,000
Women	41,000	23,000	12,000	6,000
Administrative and Non-gender	583,000	258,000	311,000	33,000
Total	734,000	264,000	357,000	42,000
Indirect Institutional Support				
Men	1,911,000	588,000	527,000	220,000
Women	990,000	403,000	185,000	117,000
Administrative and Non-gender	2,553,000	1,018,000	978,000	306,000
Total	3,042,000	1,565,000	1,296,000	581,000
Other				
Men	421,000	212,000	107,000	168,000
Women	135,000	82,000	44,000	60,000
Administrative and Non-gender	728,000	486,000	340,000	313,000
Total	1,313,000	826,000	534,000	539,000
Total Operating Expenses				
Men	7,855,000	5,658,000	4,372,000	3,443,000
Women	5,489,000	4,012,000	2,723,000	2,067,000
Administrative and Non-gender	9,564,000	4,279,000	2,974,000	1,904,000
Total	22,656,000	13,889,000	9,943,000	7,404,000

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

TABLE 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
FOOTBALL CHAMPIONSHIP SUBDIVISION
Median Values
Fiscal Year 2008

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	76,000	502,000	(387,000)	N/A	N/A	N/A
Basketball	362,000	995,000	(584,000)	63,000	808,000	(722,000)
Crew	N/A	N/A	N/A	47,000	355,000	(266,000)
Equestrian	N/A	N/A	N/A	64,000	151,000	(105,000)
Fencing	37,000	82,000	(68,000)	41,000	80,000	(72,000)
Field Hockey	N/A	N/A	N/A	31,000	418,000	(330,000)
Football	648,000	2,369,000	(1,464,000)	N/A	N/A	N/A
Golf	23,000	133,000	(97,000)	16,000	149,000	(128,000)
Gymnastics	61,000	85,000	(54,000)	34,000	327,000	(297,000)
Ice Hockey	444,000	847,000	(536,000)	62,000	570,000	(498,000)
Lacrosse	151,000	547,000	(434,000)	27,000	406,000	(361,000)
Rifle	3,000	5,000	(5,000)	6,000	25,000	(22,000)
Skiing	69,000	214,000	(127,000)	49,000	209,000	(151,000)
Soccer	39,000	421,000	(386,000)	22,000	425,000	(384,000)
Softball	N/A	N/A	N/A	25,000	400,000	(378,000)
Swimming	24,000	188,000	(164,000)	18,000	306,000	(256,000)
Tennis	5,000	145,000	(132,000)	5,000	170,000	(161,000)
Track & Field/X Country	17,000	313,000	(263,000)	15,000	384,000	(360,000)
Volleyball	5,000	69,000	(53,000)	17,000	411,000	(368,000)
Water Polo	45,000	138,000	(59,000)	26,000	144,000	(114,000)
Wrestling	129,000	366,000	(218,000)	N/A	N/A	N/A
Other	305,000	206,000	(138,000)	121,000	165,000	(33,000)

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
FOOTBALL CHAMPIONSHIP SUBDIVISION
Median Values
Fiscal Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Baseball	76,000	0	78,000	53,000	0	54,000	127,000	2,000	132,000	2,000	0	3,000
Basketball	183,000	1,000	184,000	173,000	0	173,000	369,000	2,000	376,000	35,000	0	35,000
Cross Country/Track	42,000	0	42,000	28,000	0	28,000	74,000	0	74,000	2,000	0	2,000
Fencing	41,000	0	49,000	20,000	0	20,000	71,000	13,000	71,000	0	0	0
Football	173,000	13,000	173,000	480,000	0	480,000	656,000	4,000	659,000	48,000	0	48,000
Golf	25,000	0	26,000	3,000	0	3,000	29,000	0	29,000	1,000	0	1,000
Gymnastics	86,000		86,000	11,000	0	11,000	97,000	0	97,000	0	0	0
Ice Hockey	200,000	2,000	200,000	158,000	0	158,000	364,000	3,000	364,000	48,000	0	48,000
Lacrosse	96,000	1,000	96,000	67,000	0	67,000	163,000	1,000	163,000	0	0	0
Rifle	5,000	0	5,000	0	0	0	5,000	0	5,000	0	1,000	1,000
Skiing	44,000	0	44,000	13,000	0	13,000	58,000	0	58,000	0	0	0
Soccer	76,000	0	76,000	37,000	0	37,000	112,000	0	114,000	2,000	0	2,000
Swimming	36,000	0	36,000	22,000	0	22,000	5,700	0	57,000	1,000	0	1,000
Tennis	27,000	0	26,000	4,000	0	4,000	30,000	0	30,000	0	0	1,000
Volleyball	32,000	0	32,000	0	0	0	32,000	0	32,000	4,000	0	4,000
Water Polo	39,000	0	39,000	12,000	1,000	12,000	49,000	1,000	49,000	1,000	0	1,000
Wrestling	90,000	0	91,000	65,000	0	65,000	158,000	0	158,000	2,000	0	2,000
Other	93,000	4,000	97,000	53,000	0	53,000	142,000	4,000	146,000	52,000	0	52,000

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
FOOTBALL CHAMPIONSHIP DIVISION
Median Values
Fiscall Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Basketball	127,000	0	127,000	143,000	0	143,000	278,000	0	278,000	22,000	0	22,000
Bowling	16,000	0	16,000	0	0	0	17,000	0	17,000	1,000	0	1,000
Crew	67,000	0	67,000	35,000	0	35,000	111,000	0	111,000	12,000	0	12,000
Cross Country/Track	47,000	0	48,000	32,000	0	32,000	83,000	0	83,000	3,000	0	3,000
Equestrian	55,000	1,000	55,000	41,000	0	41,000	76,000	1,000	76,000	4,000	0	4,000
Fencing	45,000	13,000	50,000	14,000	0	14,000	74,000	13,000	74,000	4,000	0	4,000
Field Hockey	74,000	0	75,000	46,000	2,000	46,000	123,000	1,000	123,000	2,000	0	2,000
Golf	27,000	0	28,000	3,000	0	3,000	31,000	0	33,000	0	0	0
Gymnastics	73,000	0	73,000	42,000	27,000	49,000	118,000	27,000	118,000	1,000	0	1,000
Ice Hockey	105,000	0	105,000	101,000	0	101,000	219,000	0	219,000	9,000	0	9,000
Lacrosse	73,000	0	74,000	42,000	1,000	42,000	112,000	0	112,000	0	0	0
Rifle	5,000	0	5,000	0	0	0	5,000	0	5,000	0	0	0
Skiing	37,000	0	37,000	15,000	0	15,000	56,000	0	56,000	0	0	0
Soccer	62,000	0	63,000	37,000	0	37,000	99,000	0	100,000	1,000	0	1,000
Softball	60,000	0	60,000	39,000	0	39,000	99,000	0	99,000	1,000	0	1,000
Swimming	42,000	0	42,000	31,000	0	31,000	67,000	0	67,000	1,000	0	1,000
Tennis	28,000	0	28,000	6,000	0	6,000	32,000	0	32,000	1,000	0	1,000
Volleyball	64,000	0	64,000	43,000	0	43,000	Jan-00	0	107,000	2,000	0	2,000
Water Polo	39,000	0	39,000	12,000	0	12,000	49,000	0	49,000	0	0	0
Other	71,000	0	71,000	41,000	0	41,000	106,000	0	106,000	2,000	0	2,000

TABLE 4.13
TOTAL SALARIES AND BENEFITS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values
(Dollar Amounts in Thousands)

	— 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	519,000	456,000	0	792,000	551,000	0	628,000	481,000	0
Third Party Paid	6,000	1,000	0	24,000	2,000	0	6,000	1,000	0
Total	534,000	460,000	0	824,000	551,000	0	630,000	484,000	0
Assistant Coaches									
Institution Paid	773,000	345,000	0	839,000	370,000	0	825,000	354,000	0
Third Party Paid	2,000	0	0	6,000	4,000	0	4,000	0	0
Total	773,000	345,000	0	839,000	370,000	0	834,000	354,000	0
Administrative Salaries									
Institution Paid	97,000	26,000	1,415,000	98,000	39,000	1,788,000	98,000	32,000	1,493,000
Third Party Paid	0	0	4,000	1,000	0	0	0	0	1,000
Total	105,000	29,000	1,433,000	93,000	39,000	1,788,000	102,000	33,000	1,498,000
Total Program									
Institution Paid	1,424,000	818,000	1,415,000	1,662,000	944,000	1,788,000	1,517,000	876,000	1,493,000
Third Party Paid	16,000	1,000	4,000	9,000	1,000	0	15,000	1,000	1,000
Total	1,453,000	818,000	1,433,000	1,771,000	944,000	1,788,000	1,541,000	898,000	1,498,000
Severance Pay	26,000	9,000	23,000	46,000	20,000	0	32,000	10,000	16,000

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.
Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
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	19	6	12	4	16	5
NCAA and conference distributions	17	4	19	4	18	4
Guarantees and options	19	5	10	2	15	4
Cash contributions from alumni and others	24	8	31	8	27	8
Third Party Support	1	0	1	0	1	1
Other:						
Concessions/Programs/Novelties	2	1	1	0	2	1
Broadcast Rights	0	0	0	0	0	0
Royalties/Advertising/Sponsorship	8	2	6	2	8	2
Sports camps	3	1	4	1	3	1
Endowment/Investment Income	2	1	9	3	5	2
Miscellaneous	5	2	5	1	5	2
Total Generated Revenues	<u>100</u>	30	<u>100</u>	25	<u>100</u>	28
Allocated Revenues:						
Direct Institutional support		36		58		45
Indirect Institutional Support		6		15		9
Student Fees		25		2		16
Direct government support		3		0		2
Total Allocated Revenues		<u>70</u>		<u>75</u>		<u>72</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. Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Grants-in-Aid			
Men	15	15	15
Women	11	13	12
Administrative and Non-gender	1	0	1
Total	27	28	27
Guarantees and Options			
Men	1	1	1
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	1	1	1
Salaries and Benefits – University paid			
Men	13	12	13
Women	7	7	7
Administrative and Non-gender	13	11	12
Total	33	30	31
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
Total	0	0	0
Team travel			
Men	5	4	5
Women	4	3	3
Administrative and Non-gender	0	1	0
Total	9	8	9
Recruiting			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	0	0	0
Total	2	2	2

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Equipment/uniforms/supplies			
Men	2	2	2
Women	1	1	1
Administrative and Non-gender	1	1	1
Total	4	3	3
Fundraising			
Men	1	0	0
Women	0	0	0
Administrative and Non-gender	1	1	1
Total	2	2	2
Game Expenses			
Men	2	1	1
Women	1	1	1
Administrative and Non-gender	0	0	0
Total	3	2	2
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	2	1	1
Total	2	1	1
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	1	0	0
Total	1	0	0

TABLE 4.15
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 FOOTBALL CHAMPIONSHIP SUBDIVISION
 PERCENT OF TOTAL EXPENSES
 Mean Values
 Fiscal Year 2008

	Public	Private	Subdivision
Facilities Maintenance and Rental			
Men	1	0	1
Women	0	0	0
Administrative and Non-gender	3	4	3
Total	4	5	4
Indirect Institutional Support			
Men	1	2	1
Women	0	1	1
Administrative and Non-gender	5	10	7
Total	6	13	9
Other			
Men	2	2	2
Women	1	1	1
Administrative and Non-gender	4	3	4
Total	7	5	6
Total Operating Expenses			
Men	44	41	43
Women	26	28	27
Administrative and Non-gender	30	31	31
Total	100	100	100

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

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	649,000	1,109,000
11-20	1,109,000	1,641,000
21-30	1,641,000	2,074,000
31-40	2,074,000	2,508,000
41-50	2,508,000	2,977,000
51-60	2,977,000	3,591,000
61-70	3,591,000	4,133,000
71-80	4,133,000	5,687,000
81-90	5,687,000	7,898,000
91-100	7,898,000	17,514,000

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	253,000	548,000
11-20	548,000	809,000
21-30	809,000	977,000
31-40	977,000	1,246,000
41-50	1,246,000	1,403,000
51-60	1,403,000	1,695,000
61-70	1,695,000	2,282,000
71-80	2,282,000	3,068,000
81-90	3,068,000	3,967,000
91-100	3,967,000	11,921,000

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	6,000	53,000
11-20	53,000	105,000
21-30	105,000	139,000
31-40	139,000	161,000
41-50	161,000	221,000
51-60	221,000	287,000
61-70	287,000	343,000
71-80	343,000	513,000
81-90	513,000	977,000
91-100	977,000	2,723,000

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	0	366,000
11-20	366,000	580,000
21-30	580,000	750,000
31-40	750,000	903,000
41-50	903,000	1,171,000
51-60	1,171,000	1,386,000
61-70	1,386,000	1,803,000
71-80	1,803,000	2,278,000
81-90	2,278,000	3,138,000
91-100	3,138,000	11,027,000

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	43,000	143,000
11-20	143,000	227,000
21-30	227,000	409,000
31-40	409,000	544,000
41-50	544,000	648,000
51-60	648,000	804,000
61-70	804,000	964,000
71-80	964,000	1,165,000
81-90	1,165,000	1,937,000
91-100	1,937,000	5,024,000

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.

TABLE 4.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	55,000	175,000
11-20	175,000	221,000
21-30	221,000	271,000
31-40	271,000	316,000
41-50	316,000	362,000
51-60	362,000	402,000
61-70	402,000	490,000
71-80	490,000	650,000
81-90	650,000	1,206,000
91-100	1,206,000	10,272,000

TABLE 4.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	4,000	18,000
11-20	18,000	30,000
21-30	30,000	42,000
31-40	42,000	48,000
41-50	48,000	63,000
51-60	63,000	75,000
61-70	75,000	93,000
71-80	93,000	118,000
81-90	118,000	173,000
91-100	173,000	1,279,000

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	2,673,000	6,989,000
11-20	6,989,000	8,439,000
21-30	8,439,000	9,428,000
31-40	9,428,000	10,517,000
41-50	10,517,000	12,115,000
51-60	12,115,000	13,299,000
61-70	13,299,000	16,460,000
71-80	16,460,000	20,173,000
81-90	20,173,000	23,592,000
91-100	23,592,000	40,251,000

TABLE 4.24
MEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	1,483,000	3,306,000
11-20	3,306,000	3,648,000
21-30	3,648,000	4,106,000
31-40	4,106,000	4,448,000
41-50	4,448,000	5,081,000
51-60	5,081,000	5,650,000
61-70	5,650,000	6,423,000
71-80	6,423,000	7,270,000
81-90	7,270,000	8,696,000
91-100	8,696,000	14,560,000

TABLE 4.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	437,000	1,808,000
11-20	1,808,000	2,140,000
21-30	2,140,000	2,613,000
31-40	2,613,000	2,908,000
41-50	2,908,000	3,379,000
51-60	3,379,000	3,734,000
61-70	3,734,000	4,238,000
71-80	4,238,000	4,753,000
81-90	4,753,000	5,873,000
91-100	5,873,000	10,017,000

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.

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	451,000	1,385,000
11-20	1,385,000	2,023,000
21-30	2,023,000	2,354,000
31-40	2,354,000	2,997,000
41-50	2,997,000	3,454,000
51-60	3,454,000	4,282,000
61-70	4,282,000	4,985,000
71-80	4,985,000	7,402,000
81-90	7,402,000	10,043,000
91-100	10,043,000	29,253,000

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	407,000	952,000
11-20	952,000	1,616,000
21-30	1,616,000	1,938,000
31-40	1,938,000	2,122,000
41-50	2,122,000	2,369,000
51-60	2,369,000	2,552,000
61-70	2,552,000	2,945,000
71-80	2,945,000	3,310,000
81-90	3,310,000	4,163,000
91-100	4,163,000	6,444,000

TABLE 4.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	285,000	623,000
11-20	623,000	744,000
21-30	744,000	807,000
31-40	807,000	900,000
41-50	900,000	995,000
51-60	995,000	1,154,000
61-70	1,154,000	1,416,000
71-80	1,416,000	1,659,000
81-90	1,659,000	2,162,000
91-100	2,162,000	8,132,000

TABLE 4.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	208,000	526,000
11-20	526,000	581,000
21-30	581,000	650,000
31-40	650,000	733,000
41-50	733,000	808,000
51-60	808,000	937,000
61-70	937,000	1,047,000
71-80	1,047,000	1,227,000
81-90	1,227,000	1,382,000
91-100	1,382,000	1,740,000

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.

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

1-10	(22,737,000)	(18,224,000)
11-20	(18,224,000)	(15,363,000)
21-30	(15,363,000)	(12,196,000)
31-40	(12,196,000)	(9,848,000)
41-50	(9,848,000)	(7,937,000)
51-60	(7,937,000)	(7,495,000)
61-70	(7,495,000)	(6,737,000)
71-80	(6,737,000)	(5,870,000)
81-90	(5,870,000)	(4,777,000)
91-100	(4,777,000)	(1,975,000)

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.
 One institution reported positive net revenue for its men's program.

TABLE 4.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

1-10	(12,329,000)	(5,896,000)
11-20	(5,896,000)	(4,953,000)
21-30	(4,953,000)	(4,327,000)
31-40	(4,327,000)	(3,656,000)
41-50	(3,656,000)	(3,316,000)
51-60	(3,316,000)	(2,960,000)
61-70	(2,960,000)	(2,430,000)
71-80	(2,430,000)	(2,214,000)
81-90	(2,214,000)	(1,642,000)
91-100	(1,642,000)	(396,000)

TABLE 4.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

1-10	(9,011)	(5,384,000)
11-20	(5,384,000)	(4,217,000)
21-30	(4,217,000)	(3,643,000)
31-40	(3,643,000)	(3,103,000)
41-50	(3,103,000)	(2,902,000)
51-60	(2,902,000)	(2,600,000)
61-70	(2,600,000)	(2,281,000)
71-80	(2,281,000)	(1,947,000)
81-90	(1,947,000)	(1,599,000)
91-100	(1,599,000)	(407,000)

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.

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

1-10	(5,494,000)	(2,999,000)
11-20	(2,999,000)	(2,335,000)
21-30	(2,335,000)	(2,025,000)
31-40	(2,025,000)	(1,762,000)
41-50	(1,762,000)	(1,465,000)
51-60	(1,465,000)	(1,229,000)
61-70	(1,229,000)	(1,127,000)
71-80	(1,127,000)	(832,000)
81-90	(832,000)	(468,000)
91-100	(468,000)	(4,000)

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.
 Two institutions reported positive net revenue for their football programs.

TABLE 4.34(A)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	45,000	45,000
11-20	45,000	76,000
21-30	76,000	201,000
31-40	201,000	753,000
41-50	753,000	914,000
51-60	914,000	1,162,000
61-70	1,162,000	2,018,000
71-80	2,018,000	4,229,000
81-90	4,229,000	5,622,000
91-100	5,622,000	5,622,000

TABLE 4.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	(2,000,000)	(1,409,000)
11-20	(1,409,000)	(1,112,000)
21-30	(1,112,000)	(824,000)
31-40	(824,000)	(666,000)
41-50	(666,000)	(605,000)
51-60	(605,000)	(522,000)
61-70	(522,000)	(458,000)
71-80	(458,000)	(390,000)
81-90	(390,000)	(254,000)
91-100	(254,000)	(14,000)

TABLE 4.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

1-10	(1,685,000)	(1,339,000)
11-20	(1,339,000)	(1,075,000)
21-30	(1,075,000)	(931,000)
31-40	(931,000)	(789,000)
41-50	(789,000)	(722,000)
51-60	(722,000)	(674,000)
61-70	(674,000)	(584,000)
71-80	(584,000)	(493,000)
81-90	(493,000)	(411,000)
91-100	(411,000)	(8,000)

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. Six institutions reported positive net revenue for their men's basketball programs.

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
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	(3,124,000)	(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	615,000	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	465,000	6,134,000	2,287,000	7,237,000	2,631,000	6,973,000	(1,952,000)	(115,000)
	Women's	103,000	1,314,000	1,890,000	5,504,000	2,518,000	7,334,000	(2,287,000)	(228,000)
	Coed	565,000	13,806,000	2,871,000	17,728,000	1,960,000	9,852,000	(1,212,000)	522,000
	Total	1,494,000	15,413,000	7,345,000	21,237,000	7,172,000	21,237,000	(5,451,000)	0

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

	Generated Revenues	Total Revenues	Total Expenses
2008 (1.165)			
Men's	601,000	2,697,000	2,957,000
Women's	167,000	2,293,000	2,919,000
Coed/Nongender	803,000	3,362,000	2,793,000
Total	1,824,000	8,654,000	8,881,000
2007 (1.124)			
Men's	531,000	2,602,000	2,858,000
Women's	173,000	2,073,000	2,816,000
Coed/Nongender	761,000	3,455,000	2,630,000
Total	1,730,000	8,254,000	8,363,000
2006 (1.088)			
Men's	615,000	2,791,000	3,003,000
Women's	152,000	2,235,000	2,949,000
Coed/Nongender	704,000	3,518,000	2,564,000
Total	1,828,000	8,771,000	8,918,000
2005 (1.035)			
Men's	570,000	2,469,000	2,794,000
Women's	137,000	2,102,000	2,690,000
Coed/Nongender	736,000	3,330,000	2,435,000
Total	1,619,000	8,036,000	7,931,000
2004 (1.000)			
Men's	465,000	2,287,000	2,631,000
Women's	103,000	1,890,000	2,518,000
Coed/Nongender	565,000	2,871,000	1,960,000
Total	1,494,000	7,345,000	7,172,000

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**Total Expenses — Reported and Real
No Football Subdivision
2004 through 2008**

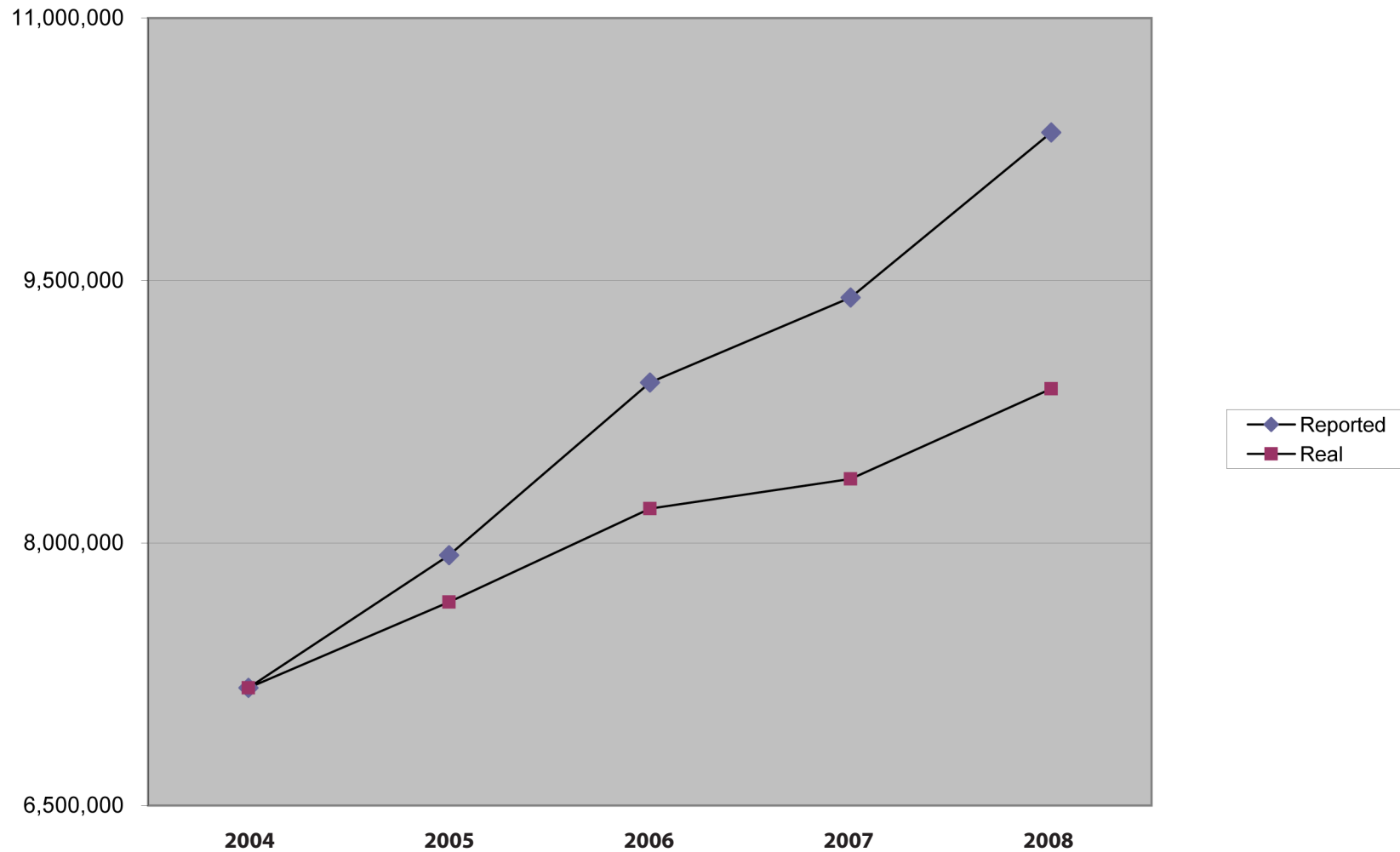


TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2008										
	Men's	13.17%	4.09%	17.25%	3.64%	3.74%	7.38%	3.48%	3.74%	7.22%
	Women's	-2.99%	3.50%	0.52%	10.59%	3.99%	14.59%	3.68%	3.74%	7.42%
	Coed	5.42%	3.81%	9.23%	-2.69%	3.51%	0.82%	6.21%	3.84%	10.04%
	Total	5.45%	3.81%	9.25%	4.84%	3.79%	8.63%	6.20%	3.84%	10.04%
2007										
	Men's	-6.07%	3.14%	-2.93%	1.44%	3.39%	4.84%	3.53%	3.46%	6.99%
	Women's	23.50%	4.13%	27.63%	0.92%	3.38%	4.30%	3.88%	3.48%	7.36%
	Coed	17.65%	3.94%	21.59%	6.86%	3.58%	10.43%	11.59%	3.73%	15.33%
	Total	2.96%	3.45%	6.40%	2.39%	3.43%	5.81%	2.02%	3.41%	5.44%
2006 (1.052)										
	Men's	2.6%	5.3%	7.9%	7.5%	5.5%	13.0%	2.2%	5.2%	7.5%
	Women's	5.5%	5.4%	10.9%	1.1%	5.2%	6.3%	4.3%	5.3%	9.6%
	Coed	-9.0%	4.7%	-4.3%	0.5%	5.1%	5.6%	0.2%	5.1%	5.3%
	Total	7.4%	5.5%	12.9%	3.8%	5.3%	9.1%	7.0%	5.5%	12.4%
2005 (1.035)										
	Men's	18.4%	4.1%	22.6%	4.3%	3.7%	8.0%	2.6%	3.6%	6.2%
	Women's	28.5%	4.5%	33.0%	7.5%	3.8%	11.2%	3.2%	3.6%	6.8%
	Coed	25.9%	4.4%	30.3%	12.1%	3.9%	16.0%	20.0%	4.2%	24.2%
	Total	4.7%	3.7%	8.4%	5.7%	3.7%	9.4%	6.8%	3.7%	10.6%

Notes: The Total Change reflects unadjusted amounts for the two years.
The Real Change reflects the change after adjusting the second year for the respective HEPI.
The Inflationary Change is caused by the increase in the HEPI.

TABLE 5.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
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	302,000	6,024,000	963,000	6,024,000	1,086,000	5,765,000
	Women's Basketball	36,000	772,000	588,000	2,072,000	817,000	2,141,000

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2008	2	2%	N/A*	91	98%	2,518,000
Men's Program	0	0%	N/A	93	100%	3,125,000
Women's Program	0	0%	N/A	93	100%	8,031,000
Total						
2007						
Men's Program	2	2%	N/A*	95	98%	2,355,000
Women's Program	0	0%	N/A	97	100%	2,950,000
Total	0	0%	N/A	97	100%	7,260,000
2006						
Men's Program	4	4%	N/A*	89	96%	2,215,000
Women's Program	0	0%	N/A	93	100%	2,680,000
Total	0	0%	N/A	93	100%	6,607,000
2005						
Men's Program	1	1%	N/A*	86	99%	2,022,000
Women's Program	0	0%	N/A	87	100%	2,490,000
Total	0	0%	N/A	87	100%	5,881,000
Fiscal 2004						
Men's Program	1	1%	N/A*	86	99%	1,070,000
Women's Program	0	0%	N/A	87	100%	2,287,000
Total	1	1%	N/A*	86	99%	5,461,000
Five Year Average						
Total Program				94	100%	(6,580,000)

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.
*Amounts excluded for groups smaller than 10.

TABLE 5.6
NET GENERATED REVENUES (BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2008	Men's Basketball	7	8%	N/A*	86	92%	868,000
	Women's basketball	0	0%	N/A	93	100%	944,000
2007	Men's Basketball	7	7%	N/A*	89	93%	822,000
	Women's basketball	0	0%	N/A	97	100%	858,000
2006	Men's Basketball	9	10%	N/A*	84	90%	774,000
	Women's basketball	0	0%	N/A	93	100%	791,000
2005	Men's Basketball	8	9%	N/A*	79	91%	729,000
	Women's basketball	0	0%	N/A	87	100%	760,000
2004	Men's Basketball	8	9%	N/A*	79	91%	670,000
	Women's basketball	0	0%	N/A	87	100%	687,000

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.

*Amounts excluded for groups smaller than 10.

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values (See note)

	Public	Private	Total
Total Ticket Sales	248,000	193,000	219,000
NCAA and conference distributions	337,000	331,000	331,000
Guarantees and options	159,000	100,000	135,000
Cash contributions from alumni			
Cash contributions from alumni and others	425,000	597,000	544,000
Third Party Support	10,000	33,000	21,000
Other:			
Concessions/Programs/Novelties	23,000	24,000	24,000
Broadcast Rights	5,000	8,000	6,000
Royalties/Advertising/Sponsorship	228,000	208,000	220,000
Sports camps	94,000	190,000	110,000
Endowment/Investment Income	26,000	61,000	48,000
Miscellaneous	117,000	96,000	103,000
Total Generated Revenues	2,045,000	2,238,000	2,125,000
Allocated Revenues:			
Direct Institutional support	1,916,000	7,891,000	5,692,000
Indirect Institutional Support	801,000	915,000	840,000
Student Fees	3,117,000	172,000	1,980,000
Direct government support	25,000	0	2,000
Total Allocated Revenues	7,127,000	8,947,000	7,990,000
Total All Revenues	9,252,000	11,421,000	10,082,000

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.
Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	809,000	253,000	114,000	36,000
NCAA and conference distributions	612,000	379,000	298,000	214,000
Guarantees and options	88,000	129,000	140,000	202,000
Cash contributions from alumni and others	1,032,000	893,000	407,000	271,000
Third Party Support	45,000	0	10,000	71,000
Other:				
Concessions/Programs/Novelties	43,000	35,000	14,000	16,000
Broadcast Rights	119,000	8,000	4,000	0
Royalties/Advertising/Sponsorship	515,000	297,000	186,000	141,000
Sports camps	303,000	87,000	147,000	78,000
Endowment/Investment Income	98,000	58,000	26,000	9,000
Miscellaneous	285,000	120,000	90,000	32,000
Total Generated Revenues	4,714,000	2,534,000	1,922,000	1,000,000
Allocated Revenues:				
Direct Institutional support	9,774,000	7,102,000	5,966,000	2,592,000
Indirect Institutional Support	1,676,000	966,000	583,000	506,000
Student Fees	2,364,000	2,443,000	1,990,000	1,951,000
Direct government support	30,000	15,000	0	27,000
Total Allocated Revenues	12,161,000	9,336,000	7,404,000	4,878,000
Total All Revenues	16,432,000	12,108,000	9,153,000	6,209,000

Note: Revenue sources are reported by quartiles of expense budgets.

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values

	Public	Private	Total
Grants-in-Aid			
Men	889,000	1,534,000	1,280,000
Women	1,205,000	2,062,000	1,554,000
Administrative and Non-gender	82,000	74,000	74,000
Total	2,147,000	3,634,000	2,887,000
Guarantees and Options			
Men	19,000	16,000	19,000
Women	5,000	6,000	6,000
Administrative and Non-gender	0	0	0
Total	27,000	32,000	31,000
Salaries and Benefits – University paid			
Men	963,000	1,128,000	1,040,000
Women	822,000	883,000	860,000
Administrative and Non-gender	1,467,000	1,395,000	1,408,000
Total	3,317,000	3,405,000	3,317,000
Salaries and Benefits – Third Party paid			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	6,000	0
Severance Pay			
Men	5,000	64,000	11,000
Women	15,000	28,000	16,000
Administrative and Non-gender	8,000	0	2,000
Total	35,000	98,000	39,000
Team travel			
Men	420,000	445,000	432,000
Women	356,000	393,000	379,000
Administrative and Non-gender	13,000	37,000	27,000
Total	780,000	860,000	836,000
Recruiting			
Men	83,000	96,000	93,000
Women	73,000	79,000	76,000
Administrative and Non-gender	6,000	5,000	6,000
Total	161,000	182,000	175,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values

	Public	Private	Total
Equipment/uniforms/supplies			
Men	126,000	132,000	127,000
Women	120,000	96,000	110,000
Administrative and Non-gender	102,000	65,000	66,000
Total	306,000	310,000	309,000
Fundraising			
Men	32,000	23,000	31,000
Women	20,000	12,000	24,000
Administrative and Non-gender	174,000	194,000	190,000
Total	251,000	233,000	245,000
Game Expenses			
Men	97,000	94,000	96,000
Women	74,000	76,000	76,000
Administrative and Non-gender	31,000	32,000	31,000
Total	241,000	200,000	215,000
Medical			
Men	3,000	4,000	4,000
Women	2,000	4,000	3,000
Administrative and Non-gender	83,000	114,000	94,000
Total	101,000	115,000	104,000
Membership Dues			
Men	3,000	5,000	4,000
Women	3,000	4,000	4,000
Administrative and Non-gender	35,000	22,000	31,000
Total	39,000	42,000	41,000
Sports Camps			
Men	26,000	91,000	47,000
Women	35,000	58,000	40,000
Administrative and Non-gender	19,000	5,000	11,000
Total	52,000	154,000	87,000
Spirit Groups			
Men	5,000	4,000	5,000
Women	9,000	0	4,000
Administrative and Non-gender	32,000	21,000	24,000
Total	32,000	24,000	26,000

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	42,000	33,000	33,000
Women	18,000	22,000	19,000
Administrative and Non-gender	84,000	98,000	92,000
Total	165,000	164,000	164,000
Indirect Institutional Support			
Men	134,000	101,000	101,000
Women	133,000	83,000	84,000
Administrative and Non-gender	692,000	851,000	795,000
Total	801,000	926,000	851,000
Other			
Men	84,000	120,000	100,000
Women	75,000	65,000	67,000
Administrative and Non-gender	430,000	317,000	368,000
Total	623,000	543,000	604,000
Total Operating Expenses			
Men	2,965,000	3,989,000	3,445,000
Women	3,034,000	3,603,000	3,401,000
Administrative and Non-gender	3,193,000	3,468,000	3,254,000
Total	9,392,000	11,759,000	10,347,000

NOTE: Total public schools reporting = 43; total private schools reporting = 50.
 Because of zero values reported by respondents, Median values can be misleading.

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	% of Total	Second Quartile	% of Total	Third Quartile	% of Total	Fourth (Low) Quartile	% of Total
Grants-in-Aid								
Men	1,964,000		1,489,000		1,093,000		785,000	
Women	2,245,000		1,795,000		1,475,000		1,028,000	
Administrative and Non-gender	85,000		88,000		38,000		48,000	
Total	4,256,000		3,461,000		2,570,000		1,871,000	
Guarantees and Options								
Men	93,000		24,000		11,000		12,000	
Women	12,000		7,000		4,000		5,000	
Administrative and Non-gender	0		0		12,000		1,000	
Total	61,000		36,000		15,000		20,000	
Salaries and Benefits – University paid								
Men	1,622,000		1,253,000		963,000		582,000	
Women	1,248,000		878,000		809,000		492,000	
Administrative and Non-gender	2,186,000		1,475,000		1,181,000		690,000	
Total	5,535,000		3,790,000		3,075,000		1,699,000	
Salaries and Benefits – Third Party paid								
Men	3,000		0		16,000		0	
Women	0		0		7,000		0	
Administrative and Non-gender	0		0		3,000		1,000	
Total	6,000		0		10,000		1,000	
Severance Pay								
Men	184,000		3,000		19,000		5,000	
Women	44,000		11,000		23,000		1,000	
Administrative and Non-gender	32,000		19,000		2,000		4,000	
Total	190,000		18,000		19,000		14,000	
Team travel								
Men	633,000		480,000		407,000		312,000	
Women	667,000		423,000		347,000		307,000	
Administrative and Non-gender	58,000		29,000		30,000		12,000	
Total	1,316,000		957,000		756,000		618,000	
Recruiting								
Men	145,000		108,000		82,000		48,000	
Women	112,000		84,000		64,000		40,000	
Administrative and Non-gender	4,000		6,000		16,000		0	
Total	308,000		199,000		141,000		100,000	

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	% of Total	Second Quartile	% of Total	Third Quartile	% of Total	Fourth (Low) Quartile	% of Total
Equipment/uniforms/supplies								
Men	175,000		146,000		127,000		89,000	
Women	161,000		133,000		89,000		69,000	
Administrative and Non-gender	132,000		59,000		119,000		18,000	
Total	443,000		369,000		299,000		175,000	
Fundraising								
Men	54,000		55,000		21,000		7,000	
Women	17,000		26,000		13,000		8,000	
Administrative and Non-gender	359,000		332,000		118,000		106,000	
Total	555,000		373,000		148,000		129,000	
Game Expenses								
Men	171,000		104,000		89,000		60,000	
Women	113,000		79,000		64,000		55,000	
Administrative and Non-gender	95,000		28,000		28,000		32,000	
Total	359,000		219,000		193,000		131,000	
Medical								
Men	11,000	0%	3,000	0%	3,000	0%	2,000	0%
Women	10,000	0%	2,000	0%	2,000	0%	3,000	0%
Administrative and Non-gender	166,000	1%	125,000	1%	67,000	1%	61,000	1%
Total	174,000	1%	127,000	1%	67,000	1%	75,000	1%
Membership Dues								
Men	6,000	0%	4,000	0%	5,000	0%	2,000	0%
Women	4,000	0%	4,000	0%	4,000	0%	2,000	0%
Administrative and Non-gender	33,000	0%	28,000	0%	31,000	0%	31,000	1%
Total	56,000	0%	41,000	0%	41,000	0%	37,000	1%
Sports Camps								
Men	109,000	1%	25,000	0%	59,000	1%	26,000	0%
Women	56,000	0%	29,000	0%	63,000	1%	17,000	0%
Administrative and Non-gender	21,000	0%	16,000	0%	34,000	0%	2,000	0%
Total	217,000	1%	47,000	0%	119,000	1%	47,000	1%
Spirit Groups								
Men	0	0%	10,000	0%	7,000	0%	0	0%
Women	0	0%	9,000	0%	14,000	0%	0	0%
Administrative and Non-gender	34,000	0%	20,000	0%	25,000	0%	16,000	0%
Total	34,000	0%	26,000	0%	25,000	0%	16,000	0%

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Quartiles
Fiscal Year 2008
Median Values

	First (High) Quartile	% of Total	Second Quartile	% of Total	Third Quartile	% of Total	Fourth (Low) Quartile	% of Total
Facilities Maintenance and Rental								
Men	81,000	0%	33,000	0%	30,000	0%	25,000	0%
Women	27,000	0%	22,000	0%	28,000	0%	7,000	0%
Administrative and Non-gender	281,000	2%	171,000	1%	78,000	1%	29,000	0%
Total	624,000	4%	254,000	2%	109,000	1%	64,000	1%
Indirect Institutional Support								
Men	778,000	5%	71,000	1%	69,000	1%	161,000	3%
Women	130,000	1%	31,000	0%	83,000	1%	185,000	3%
Administrative and Non-gender	1,676,000	10%	912,000	8%	538,000	6%	333,000	6%
Total	1,738,000	11%	966,000	8%	583,000	6%	506,000	8%
Other								
Men	201,000	1%	133,000	1%	84,000	1%	50,000	1%
Women	121,000	1%	83,000	1%	50,000	1%	43,000	1%
Administrative and Non-gender	643,000	4%	329,000	3%	394,000	4%	199,000	3%
Total	947,000	6%	561,000	5%	526,000	6%	295,000	5%
Total Operating Expenses								
Men	5,765,000	35%	4,020,000	34%	3,050,000	33%	2,263,000	38%
Women	5,009,000	31%	3,577,000	30%	3,157,000	35%	2,236,000	37%
Administrative and Non-gender	5,671,000	35%	3,719,000	31%	3,021,000	33%	1,598,000	27%
Total	16,361,000	100%	11,841,000	100%	9,116,000	100%	6,017,000	100%

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

TABLE 5.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Year 2008

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	78,000	644,000	(536,000)	N/A	N/A	N/A
Basketball	434,000	1,449,000	(849,000)	63,000	1,015,000	(944,000)
Bowling	N/A	N/A	N/A	5,000	80,000	(80,000)
Crew	N/A	N/A	N/A	28,000	282,000	(223,000)
Equestrian	N/A	N/A	N/A	3,000	202,000	(199,000)
Fencing	3,000	39,000	(32,000)	1,000	32,000	(24,000)
Field Hockey	N/A	N/A	N/A	19,000	450,000	(389,000)
Golf	29,000	194,000	(151,000)	13,000	199,000	(170,000)
Gymnastics	36,000	283,000	(247,000)	22,000	437,000	(429,000)
Ice Hockey	400,000	1,581,000	(680,000)	14,000	993,000	(955,000)
Lacrosse	43,000	523,000	(448,000)	25,000	377,000	(373,000)
Rifle	0	4,000	(4,000)	0	122,000	(122,000)
Skiing	21,000	364,000	(343,000)	21,000	376,000	(355,000)
Soccer	22,000	490,000	(470,000)	18,000	525,000	(498,000)
Softball	N/A	N/A	N/A	21,000	443,000	(421,000)
Swimming	17,000	236,000	(208,000)	12,000	238,000	(219,000)
Synchronized Swimming	N/A	N/A	N/A	12,000	137,000	(125,000)
Tennis	6,000	179,000	(171,000)	5,000	224,000	(202,000)
Track & Field/X Country	9,000	272,000	(263,000)	6,000	302,000	(284,000)
Volleyball	87,000	347,000	(262,000)	14,000	494,000	(469,000)
Water Polo	29,000	207,000	(184,000)	28,000	213,000	(192,000)
Wrestling	36,000	417,000	(376,000)	N/A	N/A	N/A
Other	34,000	144,000	(108,000)	22,000	102,000	(80,000)

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
FOOTBALL CHAMPIONSHIP SUBDIVISION
Median Values
Fiscal Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Baseball	85,000	0	86,000	77,000	0	77,000	155,000	0	155,000	5,000	0	4,800
Basketball	269,000	0	280,000	227,000	0	228,000	506,000	0	514,000	48,000	0	50,000
Cross Country/Track	33,000	0	33,000	24,000	0	24,000	56,000	0	56,000	2,000	0	2,000
Fencing	8,000	0	8,000	0	0	0	8,000	0	8,000	0	0	0
Golf	34,000	0	34,000	3,000	0	3,000	37,000	0	37,000	1,000	0	2,000
Gymnastics	73,000	0	73,000	18,000	0	18,000	90,000	0	90,000	0	0	0
Ice Hockey	224,000	0	224,000	166,000	0	166,000	397,000	0	398,000	31,000	0	31,000
Lacrosse	79,000	0	79,000	52,000	0	52,000	127,000	0	127,000	2,000	0	2,000
Rifle	4,000	0	4,000	0	0	0	4,000	0	4,000	0	0	0
Skiing	41,000	0	41,000	58,000	0	58,000	109,000	0	109,000	10,000	0	10,000
Soccer	77,000	0	78,000	49,000	0	49,000	132,000	0	132,000	3,000	0	3,000
Swimming	32,000	0	33,000	19,000	0	19,000	54,000	0	54,000	1,000	0	1,000
Tennis	31,000	0	31,000	6,000	0	6,000	38,000	0	40,000	1,000	0	2,000
Volleyball	90,000	0	90,000	47,000	0	47,000	147,000	0	147,000	3,000	0	6,000
Water Polo	59,000	0	59,000	15,000	0	15,000	63,000	0	63,000	1,000	0	1,000
Wrestling	79,000	0	79,000	43,000	0	43,000	126,000	0	126,000	14,000	0	14,000
Other	39,000	0	39,000	28,000	0	28,000	76,000	0	76,000	35,000	0	35,000

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscall Year 2008

	— Head Coach —			— All Assistant Coaches —			— All Coaches —			— Administrative —		
	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total	Institution Paid	3rd Party Paid	Total
Basketball	137,000	0	137,000	169,000	0	169,000	310,000	0	314,000	30,000	0	30,000
Bowling	10,000	0	10,000	3,000	0	3,000	10,000	0	10,000	0	0	0
Crew	48,000	0	48,000	22,000	6,000	22,000	75,000	6,000	75,000	35,000	0	35,000
Cross Country/Track	34,000	0	34,000	27,000	0	27,000	62,000	0	62,000	2,000	0	2,000
Equestrian	48,000	0	48,000	0	0	0	48,000	0	48,000	0	0	0
Fencing	12,000	0	12,000	2,000	0	2,000	15,000	0	15,000	1,000	0	1,000
Field Hockey	68,000	0	68,000	3,000	0	30,000	85,000	0	85,000	16,000	0	16,000
Golf	32,000	0	33,000	3,000	0	3,000	39,000	0	39,000	2,000	0	3,000
Gymnastics	80,000	0	80,000	40,000	0	40,000	111,000	0	111,000	3,000	0	3,000
Ice Hockey	128,000	0	128,000	101,000	0	101,000	229,000	0	229,000	16,000	0	16,000
Lacrosse	62,000	0	62,000	41,000	0	43,000	103,000	0	103,000	4,000	0	4,000
Rifle	19,000	0	19,000	0	0	0	19,000	0	19,000	0	0	0
Skiing	41,000	0	41,000	58,000	0	58,000	109,000	0	109,000	10,000	0	10,000
Soccer	69,000	0	69,000	44,000	0	45,000	112,000	0	114,000	2,000	0	2,000
Softball	64,000	0	64,000	36,000	0	36,000	105,000	0	105,000	3,000	0	3,000
Swimming	32,000	0	34,000	19,000	0	19,000	54,000	0	54,000	0	0	200
Synchronized Swimming	19,000	0	19,000	5,000	0	5,000	24,000	0	24,000	0	0	0
Tennis	31,000	0	31,000	6,000	0	6,000	42,000	0	42,000	1,000	0	1,000
Volleyball	69,000	0	70,000	44,000	0	44,000	108,000	0	115,000	3,000	0	3,000
Water Polo	50,000	0	50,000	15,000	0	15,000	64,000	0	64,000	4,000	0	4,000
Other	17,000	0	17,000	34,000	0	34,000	56,000	0	56,000	0	0	0

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
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	464,000	0	635,000	492,000	0	594,000	470,000	0
Third Party Paid	0	0	0	2,000	0	0	0	0	0
Total	574,000	464,000	0	646,000	492,000	0	594,000	470,000	0
Assistant Coaches									
Institution Paid	389,000	332,000	0	436,000	353,000	0	420,000	342,000	0
Third Party Paid	0	0	0	0	0	0	0	0	0
Total	389,000	332,000	0	436,000	353,000	0	420,000	342,000	0
Administrative Salaries									
Institution Paid	49,000	31,000	1,467,000	66,000	42,000	1,395,000	59,000	37,000	1,408,000
Third Party Paid	0	0	0	0	0	0	0	0	0
Total	52,000	39,000	1,467,000	66,000	42,000	1,395,000	63,000	40,000	1,408,000
Total Program									
Institution Paid	963,000	822,000	1,467,000	1,128,000	883,000	1,395,000	1,040,000	860,000	1,408,000
Third Party Paid	0	0	0	0	0	0	0	0	0
Total	984,000	822,000	1,467,000	1,158,000	883,000	1,395,000	1,040,000	860,000	1,408,000
Severance Pay	5,000	15,000	8,000	64,000	28,000	0	11,000	16,000	2,000

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.
Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.14
REVENUE DISTRIBUTION
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
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	12	3	15	5	14	4
NCAA and conference distributions	16	3	20	4	18	4
Guarantees and options	12	2	7	1	9	2
Cash contributions from alumni and others	27	7	27	7	27	7
Third Party Support	2	0	1	0	1	0
Other:						
Concessions/Programs/Novelties	2	1	2	0	2	0
Broadcast Rights	0	0	0	0	0	0
Royalties/Advertising/Sponsorship	14	3	12	3	13	3
Sports camps	5	1	7	1	6	1
Endowment/Investment Income	2	0	3	1	2	1
Miscellaneous	9	2	6	2	7	2
Total Generated Revenues	<u>100</u>	24	<u>100</u>	25	<u>100</u>	25
Allocated Revenues:						
Direct Institutional support		26		66		47
Indirect Institutional Support		6		8		7
Student Fees		43		1		21
Direct government support		0		0		0
Total Allocated Revenues		<u>76</u>		<u>75</u>		<u>75</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.
Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Grants-in-Aid			
Men	10	15	13
Women	13	18	16
Administrative and Non-gender	1	1	1
Total	24	34	29
Guarantees and Options			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	1	1
Salaries and Benefits – University paid			
Men	10	10	10
Women	9	7	8
Administrative and Non-gender	15	11	13
Total	35	29	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
Total	0	0	0
Team travel			
Men	5	4	4
Women	4	4	4
Administrative and Non-gender	0	0	0
Total	9	8	9
Recruiting			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	0	0	0
Total	2	2	2

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Equipment/uniforms/supplies			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	1	1	1
Total	3	3	3
Fundraising			
Men	1	0	0
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	3
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	1	1	1
Total	1	1	1
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	1	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

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

	Public	Private	Subdivision
Facilities Maintenance and Rental			
Men	1	1	1
Women	0	0	0
Administrative and Non-gender	3	2	2
Total	3	3	3
Indirect Institutional Support			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	4	7	6
Total	6	8	7
Other			
Men	1	1	1
Women	1	1	1
Administrative and Non-gender	5	3	4
Total	7	7	6
Total Operating Expenses			
Men	33	37	35
Women	32	34	33
Administrative and Non-gender	35	29	32
Total	100	100	100

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

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	400,000	770,000
11-20	770,000	1,047,000
21-30	1,047,000	1,375,000
31-40	1,375,000	1,869,000
41-50	1,869,000	2,125,000
51-60	2,125,000	2,461,000
61-70	2,461,000	2,777,000
71-80	2,777,000	4,385,000
81-90	4,385,000	6,443,000
91-100	6,443,000	13,693,000

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	78,000	252,000
11-20	252,000	419,000
21-30	419,000	488,000
31-40	488,000	596,000
41-50	596,000	700,000
51-60	700,000	776,000
61-70	776,000	1,002,000
71-80	1,002,000	1,601,000
81-90	1,601,000	3,997,000
91-100	3,997,000	11,841,000

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	27,000	57,000
11-20	57,000	88,000
21-30	88,000	113,000
31-40	113,000	154,000
41-50	154,000	195,000
51-60	195,000	244,000
61-70	244,000	310,000
71-80	310,000	419,000
81-90	419,000	627,000
91-100	627,000	1,354,000

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	94,000	337,000
11-20	337,000	484,000
21-30	484,000	631,000
31-40	631,000	801,000
41-50	801,000	935,000
51-60	935,000	1,179,000
61-70	1,179,000	1,500,000
71-80	1,500,000	1,774,000
81-90	1,774,000	2,353,000
91-100	2,353,000	6,873,000

TABLE 5.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	29,000	171,000
11-20	171,000	255,000
21-30	255,000	288,000
31-40	288,000	343,000
41-50	343,000	432,000
51-60	432,000	504,000
61-70	504,000	590,000
71-80	590,000	834,000
81-90	834,000	3,407,000
91-100	3,407,000	11,711,000

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.

TABLE 5.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	4,000	13,000
11-20	13,000	21,000
21-30	21,000	39,000
31-40	39,000	55,000
41-50	55,000	61,000
51-60	61,000	75,000
61-70	75,000	94,000
71-80	94,000	138,000
81-90	138,000	206,000
91-100	206,000	545,000

TABLE 5.23
TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	2,673,000	6,989,000
11-20	6,989,000	8,439,000
21-30	8,439,000	9,428,000
31-40	9,428,000	10,517,000
41-50	10,517,000	12,115,000
51-60	12,115,000	13,299,000
61-70	13,299,000	16,460,000
71-80	16,460,000	20,173,000
81-90	20,173,000	23,592,000
91-100	23,592,000	40,251,000

TABLE 5.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	1,114,000	1,992,000
11-20	1,992,000	2,519,000
21-30	2,519,000	2,829,000
31-40	2,829,000	3,104,000
41-50	3,104,000	3,445,000
51-60	3,445,000	3,806,000
61-70	3,806,000	4,410,000
71-80	4,410,000	5,301,000
81-90	5,301,000	5,906,000
91-100	5,906,000	11,766,000

TABLE 5.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	1,310,000	2,071,000
11-20	2,071,000	2,453,000
21-30	2,453,000	2,789,000
31-40	2,789,000	3,147,000
41-50	3,147,000	3,401,000
51-60	3,401,000	3,554,000
61-70	3,554,000	4,226,000
71-80	4,226,000	4,613,000
81-90	4,613,000	5,329,000
91-100	5,329,000	10,314,000

TABLE 5.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	670,000	1,514,000
11-20	1,514,000	1,913,000
21-30	1,913,000	2,409,000
31-40	2,409,000	2,942,000
41-50	2,942,000	3,254,000
51-60	3,254,000	3,625,000
61-70	3,625,000	4,245,000
71-80	4,245,000	4,969,000
81-90	4,969,000	6,783,000
91-100	6,783,000	12,451,000

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.

TABLE 5.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	314,000	875,000
11-20	875,000	1,028,000
21-30	1,028,000	1,132,000
31-40	1,132,000	1,275,000
41-50	1,275,000	1,449,000
51-60	1,449,000	1,596,000
61-70	1,596,000	1,834,000
71-80	1,834,000	2,084,000
81-90	2,084,000	2,984,000
91-100	2,984,000	9,276,000

TABLE 5.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	505,000	709,000
11-20	709,000	819,000
21-30	819,000	882,000
31-40	882,000	927,000
41-50	927,000	1,015,000
51-60	1,015,000	1,103,000
61-70	1,103,000	1,198,000
71-80	1,198,000	1,359,000
81-90	1,359,000	1,618,000
91-100	1,618,000	2,879,000

TABLE 5.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	(22,105,000)	(13,684,000)
11-20	(13,684,000)	(10,346,000)
21-30	(10,346,000)	(9,260,000)
31-40	(9,260,000)	(8,821,000)
41-50	(8,821,000)	(8,031,000)
51-60	(8,031,000)	(7,088,000)
61-70	(7,088,000)	(6,476,000)
71-80	(6,476,000)	(5,094,000)
81-90	(5,094,000)	(4,460,000)
91-100	(4,460,000)	(2,511,000)

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.

TABLE 5.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	(7,152,000)	(4,397,000)
11-20	(4,397,000)	(3,469,000)
21-30	(3,469,000)	(3,132,000)
31-40	(3,132,000)	(2,853,000)
41-50	(2,853,000)	(2,518,000)
51-60	(2,518,000)	(2,260,000)
61-70	(2,260,000)	(2,009,000)
71-80	(2,009,000)	(1,777,000)
81-90	(1,777,000)	(1,465,000)
91-100	(1,465,000)	(157,000)

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.
Two institutions reported positive net generated revenues for their men's programs.

TABLE 5.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	(10,214,000)	(5,105,000)
11-20	(5,105,000)	(4,332,000)
21-30	(4,332,000)	(3,766,000)
31-40	(3,766,000)	(3,363,000)
41-50	(3,363,000)	(3,125,000)
51-60	(3,125,000)	(2,919,000)
61-70	(2,919,000)	(2,630,000)
71-80	(2,630,000)	(2,202,000)
81-90	(2,202,000)	(1,936,000)
91-100	(1,936,000)	(1,267,000)

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

Fiscal Year 2008

1-10	(2,399,000)	(1,554,000)
11-20	(1,554,000)	(1,317,000)
21-30	(1,317,000)	(1,144,000)
31-40	(1,144,000)	(1,037,000)
41-50	(1,037,000)	(868,000)
51-60	(868,000)	(796,000)
61-70	(796,000)	(669,000)
71-80	(669,000)	(585,000)
81-90	(585,000)	(362,000)
91-100	(362,000)	(11,000)

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.
 Seven institutions reported positive net generated revenues for their men's basketball programs.

TABLE 5.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

1-10	(2,724,000)	(1,528,000)
11-20	(1,528,000)	(1,287,000)
21-30	(1,287,000)	(1,097,000)
31-40	(1,097,000)	(1,047,000)
41-50	(1,047,000)	(944,000)
51-60	(944,000)	(887,000)
61-70	(887,000)	(787,000)
71-80	(787,000)	(738,000)
81-90	(738,000)	(637,000)
91-100	(637,000)	(381,000)

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.

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2008)

Division I – Basketball

TABLE 6.1
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

Percentile	More than	Less than
1-10	29,000	196,000
11-20	196,000	275,000
21-30	275,000	341,000
31-40	341,000	415,000
41-50	415,000	515,000
51-60	515,000	734,000
61-70	734,000	1,494,000
71-80	1,494,000	4,744,000
81-90	4,744,000	8,470,000
91-100	8,470,000	23,520,000

TABLE 6.2
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

Percentile	More than	Less than
1-10	285,000	758,000
11-20	758,000	915,000
21-30	915,000	1,112,000
31-40	1,112,000	1,327,000
41-50	1,327,000	1,589,000
51-60	1,589,000	1,873,000
61-70	1,873,000	2,479,000
71-80	2,479,000	3,787,000
81-90	3,787,000	5,033,000
91-100	5,033,000	15,048,000

TABLE 6.3
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

Percentile	More than	Less than
1-10	4,000	19,000
11-20	19,000	38,000
21-30	38,000	47,000
31-40	47,000	65,000
41-50	65,000	79,000
51-60	79,000	110,000
61-70	110,000	170,000
71-80	170,000	284,000
81-90	284,000	599,000
91-100	599,000	5,271,000

TABLE 6.4
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

Percentile	More than	Less than
1-10	208,000	621,000
11-20	621,000	758,000
21-30	758,000	865,000
31-40	865,000	987,000
41-50	987,000	1,094,000
51-60	1,094,000	1,279,000
61-70	1,279,000	1,474,000
71-80	1,474,000	1,899,000
81-90	1,899,000	2,706,000
91-100	2,706,000	5,168,000

Division I – Basketball

TABLE 6.5
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	29,000	169,000
11-20	169,000	213,000
21-30	213,000	276,000
31-40	276,000	351,000
41-50	351,000	467,000
51-60	467,000	599,000
61-70	599,000	1,171,000
71-80	1,171,000	3,538,000
81-90	3,538,000	5,823,000
91-100	5,823,000	16,157,000

TABLE 6.6
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	285,000	813,000
11-20	813,000	995,000
21-30	995,000	1,204,000
31-40	1,204,000	1,459,000
41-50	1,459,000	1,663,000
51-60	1,663,000	1,836,000
61-70	1,836,000	2,409,000
71-80	2,409,000	3,340,000
81-90	3,340,000	4,730,000
91-100	4,730,000	15,048,000

TABLE 6.7
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	4,000	18,000
11-20	18,000	24,000
21-30	24,000	42,000
31-40	42,000	55,000
41-50	55,000	70,000
51-60	70,000	92,000
61-70	92,000	117,000
71-80	117,000	172,000
81-90	172,000	257,000
91-100	257,000	1,020,000

TABLE 6.8
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	208,000	647,000
11-20	647,000	855,000
21-30	855,000	958,000
31-40	958,000	1,089,000
41-50	1,089,000	1,180,000
51-60	1,180,000	1,314,000
61-70	1,314,000	1,453,000
71-80	1,453,000	1,640,000
81-90	1,640,000	2,530,000
91-100	2,530,000	5,168,000

Division I – Basketball

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	89,000	226,000
11-20	226,000	304,000
21-30	304,000	367,000
31-40	367,000	443,000
41-50	443,000	594,000
51-60	594,000	905,000
61-70	905,000	2,331,000
71-80	2,331,000	6,124,000
81-90	6,124,000	9,543,000
91-100	9,543,000	23,520,000

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	392,000	745,000
11-20	745,000	892,000
21-30	892,000	1,064,000
31-40	1,064,000	1,284,000
41-50	1,284,000	1,521,000
51-60	1,521,000	1,887,000
61-70	1,887,000	2,636,000
71-80	2,636,000	3,964,000
81-90	3,964,000	5,266,000
91-100	5,266,000	9,386,000

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	280,000	587,000
11-20	587,000	730,000
21-30	730,000	825,000
31-40	825,000	927,000
41-50	927,000	1,037,000
51-60	1,037,000	1,270,000
61-70	1,270,000	1,484,000
71-80	1,484,000	2,177,000
81-90	2,177,000	2,746,000
91-100	2,746,000	4,879,000

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

Percentile	More than	Less than
1-10	4,000	20,000
11-20	20,000	41,000
21-30	41,000	52,000
31-40	52,000	68,000
41-50	68,000	93,000
51-60	93,000	132,000
61-70	132,000	201,000
71-80	201,000	407,000
81-90	407,000	729,000
91-100	729,000	5,271,000

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 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.
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 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.
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.	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 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's women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.	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.

Glossary

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	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.
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.		

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