**METHODOLOGY**

The data, updated for 2015, are based on the revenue and expense reports collected from more than 225 public schools in the NCAA’s Division I that have an obligation to release the data (the NCAA does not release the data publicly). The others are private or are covered under a state exemption.

In an effort to standardize reporting, NCAA staff members have worked with the National Association of College and University Business Officers and other higher-education finance experts to formulate definitions for each category. Still, some schools interpret the reporting rules slightly differently.

Beginning with 2015 data, the NCAA revised the definitions of several revenue and expense categories, including where certain revenues and expenses are recorded.

On the revenue side, a category was added to allow an athletics department to deduct from its operating revenues certain amounts that it transfers back to the school. This amount cannot exceed the sum of student fees and direct institutional support that the department receives from the school.

On the expense side, a new category was created to clarify that an athletics department should report debt service payments on facilities as part of its operating expenses. Another category was revised so that it now groups facilities maintenance with overhead and other administrative expenses. That means an assessment of annual spending on facilities spending no longer can be made from these reports, which allowed such assessments for 2005 through 2014.

Schools’ conference membership, typically the affiliation for basketball, are based on alignments for the 2014-15 school year.

Note: Dollar amounts have not been adjusted for inflation.

Source: USA TODAY public records requests to each university.

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**CATEGORY EXPLANATIONS, 2015**

**Summary categories**

**Total Revenue:** Includes all sources of operating revenue.

**Total Expenses:** Includes all operating expenses

**Total Subsidy:** The sum of student fees, direct and indirect institutional support and state money, minus certain funds transferred back to the school. The transfer amount cannot exceed the sum of student fees and direct institutional support that the department receives from the school. (Under NCAA reporting rules, any additional money transferred to the school cannot be considered part of the department’s annual operating revenues or expenses.)

The NCAA and others consider student fees, direct and indirect institutional support and state money “allocated,” or everything not generated by the department’s athletics functions.

**Percent subsidy:** Percent of revenues from allocated sources.

**Revenue categories**

**Ticket sales:** Sales of admissions to athletics events. Include ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Does not include amounts in excess of face value (such as for preferential seating).

**Contributions:** Includes amounts received directly from individuals, corporations, associations, foundations, clubs or other organizations for the operations of the athletics program. Amounts paid in excess of a ticket’s value. Contributions include cash, marketable securities and in-kind contributions such as dealer-provided cars, apparel and drink products for team and staff use. Also includes revenue from preferential seating.

**Rights/Licensing:** Includes revenue for athletics from radio and television broadcasts, Internet and e-commerce rights received from institution-negotiated contracts, the NCAA and conference revenue-sharing arrangements; and revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. Includes the value of in-kind products and services provided as part of a corporate sponsorship (e.g., equipment, apparel, soft drinks, water and isotonic products). Also includes revenue from food, concessions and parking.

**Student fees:** Fees assessed to support athletics.

**School funds:** Includes both direct and indirect support from the university, including state funds, tuition, tuition waivers etc., as well as federal Work Study amounts for student workers employed by athletics department. It also includes the value of university-provided support such as administrative services, facilities and grounds maintenance, security, risk management, utilities, depreciation and debt service that is not charged to the athletics department.

**Other:** Amount that the athletics department transferred back to the school and — under a 2015 change in the NCAA’s reporting system — is recorded as a revenue loss. All other sources of revenue, including game guarantees, support from third-parties guaranteed by the school such as TV income, housing allowances, etc.; revenue from sports camps; income from athletics restricted endowments and investments that are used for operations in the reporting year.

**Expense categories**

**Coaching/staff:** All salaries, bonuses and benefits reported on the university’s tax forms for coaches and staff, as well as amounts to coaches and staff from third parties that are guaranteed by the institution.

**Scholarships:** Athletically related student aid, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons), and aid for non-athletes such as student managers.

**Facilities/overhead:** Debt service payments, including internal loan programs; other facilities costs charged to the athletics program, including maintenance, utilities and rental fees; overhead/administrative fees charged by the school to athletics. (this

**Other:** Includes guarantees paid to other schools; severance payments to past coaches and staff; recruiting; team travel; equipment and uniforms; game day and camp expenses; fundraising and marketing costs; spirit group support; medical expense/insurance; conference dues; the value of university-provided support such as administrative services, facilities and grounds maintenance, security, risk management, utilities, depreciation and debt service that is not charged to the athletics department.

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**CATEGORY EXPLANATIONS, 2005-2014**

**Summary categories**

**Total Revenue:** Includes all sources of operating revenue.

**Total Expenses:** Includes all operating expenses

**Total Subsidy:** The sum of student fees, direct and indirect institutional support and state money. The NCAA and others consider such funds “allocated” or everything not generated by the department’s athletics functions.

**Percent subsidy:** Percent of revenues from allocated sources.

**Revenue categories**

**Ticket sales:** Sales of admissions to athletics events. Include ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Does not include amounts in excess of face value (such as preferential seating) or sales for conference and national tournaments that are pass-through transactions.

**Contributions:** Includes amounts received directly from individuals, corporations, associations, foundations, clubs or other organizations for the operations of the athletics program. Amounts paid in excess of a ticket’s value. Contributions include cash, marketable securities and in-kind contributions such as dealer-provided cars, apparel and drink products for team and staff use. Also includes revenue from preferential seating.

**Rights/Licensing:** Includes revenue for athletics from radio and television broadcasts, Internet and e-commerce rights received from institution-negotiated contracts, the NCAA and conference revenue sharing arrangements; and revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. Includes the value of in-kind products and services provided as part of a corporate sponsorship (e.g., equipment, apparel, soft drinks, water and isotonic products). Also includes revenue from food, concessions and parking.

**Student fees:** Fees assessed to support athletics.

**School funds:** Includes both direct and indirect support from the university, including state funds, tuition, tuition waivers etc. as well as federal Work Study amounts for student workers employed by athletics department. It also includes the value of university-provided support such as administrative services, facilities and grounds maintenance, security, risk management, utilities, depreciation and debt service that is not charged to the athletics department.

**Other:** All other sources of revenue including game guarantees, support from third-parties guaranteed by the school such as TV income, housing allowances, etc; endowments and investments; sports camp revenues.

**Expense categories**

**Coaching/staff:** All salaries, bonuses and benefits reported on the university’s tax forms for coaches and staff, as well as amounts to coaches and staff from third parties that are guaranteed by the institution.

**Scholarships:** Athletically related student aid, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons), and aid for non-athletes such as student managers.

**Facilities/overhead:** Direct facilities costs charged to the athletics program, including debt service, maintenance, utilities and rental fees.

**Other:** Includes guarantees paid to other schools; severance payments to past coaches and staff; recruiting; team travel; equipment and uniforms; game day and camp expenses; fundraising and marketing costs; spirit group support; medical expense/insurance and conference dues; the value of university-provided support such as administrative services, facilities and grounds maintenance, security, risk management, utilities, depreciation and debt service that is not charged to the athletics department.