

Methodology for NCAA athletic department revenue database

USATODAY 11:41 a.m. EDT May 10, 2013

SHARE

3
CONNECT

5
TWEET

(<https://twitter.com/intent/tweet?url=http://usat.ly/10zH5P8&text=Methodology%20for%20NCAA%20athletic%20department%20>)

Methodology

The data, updated for 2012, 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.

The best way to use the data is to compare a school's expenses over time to see how they have changed. Because the categories are standardized, comparisons between schools are possible as well. The school's president or chancellor reviews the data before it's submitted to the NCAA, which also does a general audit of the data. In an effort to standardize reporting, NCAA staff members have worked with the National Association of College and University Business Officers to formulate definitions for each category. Still, some schools interpret the reporting rules slightly differently.

Schools' conference membership, typically the affiliation for basketball, are based on alignments for the 2011-12 school year.

Note: Dollar amounts have not been adjusted for inflation.

Source: USA TODAY public-records requests to each university.

--

Category explanations

--

Summary categories:

Total Revenue: Includes all sources

Total Expenses: Includes all operating expenses

Total Subsidy: The sum of students 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 by the donor for the operation of the athletics program. Report 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 ecommerce 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 the sponsorship (e.g., equipment, apparel, soft drinks, water and isotonic products).

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 athletes. It also includes university-provided support such as administrative costs, facilities and grounds maintenance, security, risk management, utilities, depreciation and debt service.

Other: All other sources of revenue including game guarantees, support from third-parties guaranteed by the school such as TV income, housing allowances, camp income, etc.; tournament/bowl game revenues from conferences; endowments and investments; revenue from game programs, novelties, food or other concessions; and parking revenues and other sources.

--

Expense categories:

Coaching/staff: All salaries, bonuses and benefits reported on the university's tax forms for coaches and staff, as well as third-party contributions.

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.

Buildings/grounds: Facilities costs charged to the athletics program, including debt service, maintenance, utilities and rental fees.

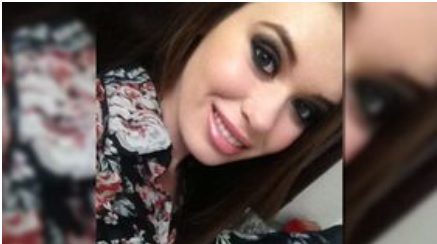
Other: Includes guarantees paid to other schools, severance payments to past coaches and staff, recruiting, team travel, equipment and uniforms, game day and camp expenses, fundraising and marketing costs, spirit group support, medical expense/insurance and conference dues. It also includes expenses charged to athletics by the university, such as building maintenance.

SHARE

3
CONNECT

5
TWEET
(<https://twitter.com/intent/tweet?url=http://usat.ly/10zH5P8&text=Methodology%20for%20NCAA%20athletic%20department%20>)

USA NOW



Teacher fired over Playboy photos
[USA NOW video](#)
Oct 17, 2013