



# AUDIT AND ADVISORY SERVICES

## Intercollegiate Athletics — Expenses Audit

Project No. 17-697

September 28, 2017

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September 28, 2017

H. Michael Williams  
Athletic Director  
Intercollegiate Athletics

Athletic Director Williams:

We have completed our audit of Intercollegiate Athletics expenses as per our annual service plan in accordance with the Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing* and the University of California Internal Audit Charter.

Our observations with management action plans is expounded upon in the accompanying report. Please destroy all copies of draft reports and related documents. Thank you to the staff of Intercollegiate Athletics for their cooperative efforts throughout the audit process. Please do not hesitate to call on Audit and Advisory Services if we can be of further assistance in this or other matters.

Respectfully reported,

Wanda Lynn Riley  
Chief Audit and Risk Executive

cc: Vice Chancellor and Chief Financial Officer Rosemarie Rae  
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**University of California, Berkeley**  
**Audit and Advisory Services**  
**Intercollegiate Athletics — Expenses**

**Table of Contents**

OVERVIEW .....	2
Executive Summary .....	2
Source and Purpose of the Audit .....	3
Scope of the Audit .....	3
Background Information .....	4
Summary Conclusion .....	5
SUMMARY OF OBSERVATIONS & MANAGEMENT RESPONSE AND ACTION PLAN .....	6
Ongoing Campus Support and Annual Debt Service .....	6
Event Planner Card Reconciliation Process .....	11
APPENDICES .....	12
Appendix A – Pac-12 Conference, Number of Sports by School, 2017 .....	12
Appendix B – USA Today, NCAA Finances, Reported Campus Subsidy to Intercollegiate Athletics, 2014-15 .....	13
Appendix C - US Department of Education, Number of Student Athletes for Selected Schools, 2006-2015 .....	14
Appendix D - US Department of Education, Total Athletics Revenue for Selected Schools, 2006-2015 .....	15
Appendix E –US Department of Education, Athletic Team Expenses for Selected Schools, 2006-2015 .....	16
Appendix F –US Department of Education, Athletic Non-Team Expenses for Selected Schools, 2006-2015 .....	17
Appendix G – US Department of Education, Athletic Team Revenue by Selected Sport, 2015 .....	18
Appendix H – US Department of Education, Athletic Team Expense by Selected Sport, 2015 .....	19
Appendix I –US Department of Education, Athletic Team Net Revenue by Selected Sport, 2015 .....	20
Appendix J – Department of Intercollegiate Athletics, Compilation of Statements of Operating Revenues and Expenses, FY2002-2016 .....	21

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## OVERVIEW

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### Executive Summary

The purpose of the audit was to evaluate Intercollegiate Athletics' (IA's) current processes and controls related to

- the alignment of expenses with the campus/departmental business purpose, compliance with internal policies, reasonableness, appropriate classification, and recording accurately in a timely manner;
- understanding variances over time, against budget, against related revenue streams, and between insourced and outsourced activities; and
- evaluating working assumptions for budgeting expenses.

Based upon our audit work performed, we make the following observations.

- We concur with the conclusions of the most recent Intercollegiate Athletics task force that maintaining the current size of the program, IA being responsible for the annual debt service for California Memorial Stadium (CMS) and the Simpson Center for Student-Athlete High Performance (SCSAHP), and IA having a balanced operating and non-operating (capital) budget are three conditions that appear mutually unsustainable in the short run. Assuming that the campus wishes to keep the current size of the program (number of student athletes and teams), the campus should plan for continuing to support any operating losses and shortfalls in debt service capacity for the foreseeable future.
- Required review and approval of event planner credit card transactions was not conducted during our test period. Management corrected this condition prior to the issuance of our final report.

Management has proposed responses and action plans that we believe adequately address our observations.

### Source and Purpose of the Audit

The purpose of the audit was to evaluate IA's current processes and controls related to

- the alignment of expenses with the campus/departmental business purpose, compliance with internal policies, reasonableness, appropriate classification, and recording accurately in a timely manner;
- understanding variances over time, against budget, against related revenue streams, and between insourced and outsourced activities; and
- evaluating working assumptions for budgeting expenses.

### Scope of the Audit

The audit scope included examining current business processes and internal controls in the prioritized areas of

- travel and entertainment;
- administrative salaries and benefits;
- student aid;
- team travel;
- fundraising and marketing; and
- budgeting and forecasting.

Additionally, the following reports authored by the Task Force on Intercollegiate Athletics and other campus committees were reviewed for purposes of gathering information and history on topics related to the scope of the audit.

- Task Force on Intercollegiate Athletics, *Report of the Academic Senate*, August 30, 2010
- Academic Planning and Resource Allocation (CAPRA) Subcommittee on IA, *IA Finances and Academic Performance of Student Athletes*, 2012-13
- Center for Studies in Higher Education, University of California, Berkeley, *The Management of Intercollegiate Athletics at UC Berkeley: Turning Points and Consequences*, November 2013
- Center for Studies in Higher Education, University of California, Berkeley, *A Cautionary Analysis of a Billion Dollar Athletic Expenditure: The History of the Renovation of California Memorial Stadium and the Construction of the Barclay Simpson Student Athlete High Performance Center*, February 2017
- Task Force on Intercollegiate Athletics, Final Report, June 5, 2017

Audit techniques included interviews with Intercollegiate Athletics staff about the current practices and control activities for specific business processes, the review of selected travel expense documentation, and the analysis of budget and operating revenue and expense data. Our fieldwork was completed in June 2017.

## Background Information

IA supports 30 men's and women's teams and over 900 student athletes. Over the fifteen year period between 2002 and 2016, operating revenues (including annual campus subsidies and distributions from IA's Endowment Seating Program [ESP] fund functioning as an endowment [FFE]) have grown from \$30 million to \$86 million and operating expenses have grown from \$36 million to \$88 million. For the past six fiscal years, IA has also had non-operating capital expenditures for annual debt service related to the renovation of California Memorial Stadium (CMS) and the construction of the Simpson Center for Student-Athlete High Performance (SCSAHP).

IA has been a subject of internal and external review including the commissioning of three internal task forces in the past seven years. Two of the three task forces (2010 and 2017) were focused on financial issues; the third (2014) was focused on academic performance issues. We also conducted an audit of IA's management of revenue streams in 2015 (Project 15-653).

We discuss long-term trends in IA's finances, revenues and expenses, with particular focus on ongoing campus support and the impact of the CMS/SCSAHP debt service in our first observation.

There continues to be concern as to whether IA's revised financial model related to CMS/SCSAHP developed in early fall 2012 is sustainable and can account for a debt payment aimed at increasing in FY2032-33 to an approximate total of \$26-\$37 million per year when principal payments will become due. The revised model recognizes that the sales from the ESP are a significant source of revenue, however, this model includes additional revenue sources and plans to reach a wider group of potential buyers. The revised model's revenue sources are

- The ESP (dedicated sales force; corporate bundles; perk pricing; more realistic sales projections)
- Media rights revenue (Pac-12 and campus)
- Rental of facilities (third party and campus unit rentals)
- Naming rights (revised approach from the original model)
- Philanthropy (designated for the facilities)

We reviewed and used externally available financial information for our report. As a member of the NCAA, the campus is required to collect and report certain financial information related to its intercollegiate athletics program each year. There is a standard reporting criteria that is used for all Division I-FBS schools and the university's external auditor conducts an annual agreed-upon-procedure engagement based upon NCAA-defined procedures of the campus' reporting. Submitted NCAA reports for individual schools are not publicly available.

To promote transparency, IA prepares a public statement of revenue and expenses that roughly follows the same reporting categories and conventions used for NCAA reporting. We have compiled a summary of these statements for fiscal years 2002 through 2016 at Appendix J. We note that, although we used data in these statements to prepare our summary and perform our analysis, we did not independently validate the statements through audit test work.

To obtain perspectives on other Pac-12 conference schools and other comparable large public research universities with Division I athletic programs, we used publicly available data from *USA Today*'s NCAA Finances database (<http://sports.usatoday.com/ncaa/finances/>) and the US Department of Education's (ED) Equity in Athletics Data Analysis database (<https://ope.ed.gov/athletics/#/>). We note that both *USA Today* and US ED used data collection and reporting conventions that may differ somewhat from NCAA reporting conventions. We noted that data from the two databases were generally consistent with the figures reported on the public statements prepared by IA and we did not reconcile any identified differences as our analysis was focused more on higher level trends over time rather than precise numbers for any given reporting category or specific year.

### **Summary Conclusion**

Based upon our audit work performed, we make the following observations.

- We concur with the conclusions of the most recent Intercollegiate Athletics task force that maintaining the current size of the program, IA being responsible for the annual debt service for CMS/SCSAHP, and IA having a balanced operating and non-operating (capital) budget are three conditions that appear mutually unsustainable in the short run. Assuming that the campus wishes to keep the current size of the program (number of student athletes and teams), the campus should plan for continuing to support any operating losses and shortfalls in debt service capacity for the foreseeable future. Even if the campus assumed responsibility for the debt service and reassigned the dedicated annual income stream of the ESP FFE endowment income distribution, the endowment income itself (averaging \$9-\$13 million over the last three years) is insufficient to cover the debt service and the campus would need to cover the difference. The situation becomes more serious when principal payments become due and if the FFE has not grown by that time to be large enough to support the increase per the debt repayment schedule.
- Required review and approval of event planner credit card transactions was not conducted during our test period. Management corrected this condition prior to the issuance of our final report.

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# SUMMARY OF OBSERVATIONS & MANAGEMENT RESPONSE AND ACTION PLAN

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## Ongoing Campus Support and Annual Debt Service

### Observation

As with other peer institutions, IA's finances have been a topic of intense scrutiny by both internal and external stakeholders for well over a decade. IA is considered an auxiliary enterprise, as defined in university policy Business and Finance Bulletin (BFB) BUS-72 *Establishment of Auxiliary Enterprises*. A defining characteristic of an auxiliary enterprise is that it is "essentially self-supporting" and provides "non-instructional support in the form of goods and services to students, faculty, and staff upon payment of a specific user charge or fee." Athletic programs are considered hybrid auxiliaries because their activities "include characteristics....that are complementary to the core instructional program, that contribute to students' physical and psychological well-being, or enrich their social, recreational, or cultural experience."

As part of our audit, we sought perspectives on the following topics, which have also been considered by prior task forces as well as internal and external stakeholders.

- The size of the campus subsidy relative to peer institutions
- Ongoing institutional support, annual debt service, and financial viability
- Long-term trends in IA's operating and non-operating revenues and expenses

Our goal was to provide an independent view, free from any particular stakeholder bias. Our perspective on these topics, which is primarily from a financial perspective, is only one of many. We do not explicitly consider the intangible benefits of IA to the greater campus, which we agree may be significant and important on its own merits. Those points of view can be found in other studies and prior task force reports.

### *The size of the campus subsidy relative to peer institutions*

The annual campus subsidy to IA can be measured in different ways. The most direct measure of campus support is about \$5 million for FY2015-16. However, in recent years the central campus has increased the administrative full costing assessment to 9 percent and is more consistently recouping costs from auxiliary units. If you include these transfers back to the campus the net campus subsidy (excluding funds to support debt service) is now close to zero. We discuss this in more detail below.

Many peer institutions provide ongoing financial institutional support to athletic programs. For mandatory annual financial reporting by NCAA members, the NCAA defines three categories of institutional support:



Direct Institutional Support	Direct funds provided by the institution to athletics for the operations of intercollegiate athletics including <ul style="list-style-type: none"> <li>• unrestricted funds allocated to the Athletics department by the university (e.g., state funds, tuition, tuition discounts/waivers, transfers);</li> <li>• federal work study support for student workers employed by Athletics; and</li> <li>• endowment unrestricted income, spending policy distributions and other investment income distributed to Athletics in the reporting year to support athletic operations. (restricted endowment income for athletics is considered separately as Athletic Restricted Endowment and Investment Income)</li> </ul>
Indirect Institutional Support	Value of costs covered and services provided by the institution to Athletics but not charged to Athletics including <ul style="list-style-type: none"> <li>• administrative services provided by the university to Athletics but not charged such as HR, Accounting and IT;</li> <li>• facilities maintenance;</li> <li>• security;</li> <li>• risk management; and</li> <li>• utilities.</li> </ul>
Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees	Debt service payments (principal and interest, including internal loan programs), leases and rental fees for athletics facilities for the reporting year provided by the institution to Athletics but not charged to Athletics.

*USA Today* collected data from public universities for 2014-15 and calculated a “total subsidy” figure for each school that represents “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.”<sup>1</sup>

Appendix B presents *USA Today*’s data for 2014-15 (the most recent available year) for other public Pac-12 universities as well as six large, public research universities with Division I athletic programs. The campus IA net subsidy is reported at \$1.25 million, but a footnote indicates that this amount is net of transfers back to campus and the combined amount of student fees and direct institutional support was approximately \$5 million (\$3.5 million in direct institutional support and \$1.4 million in student fees). Using this \$5 million figure for comparative purposes, the campus subsidy is toward the lower end of other Pac-12 conference schools, with subsidies that ranged from \$2 to \$19.3 million. Relative to other large public research universities, the campus falls between schools with large revenue streams and minimal campus support (University of Texas at Austin, Ohio State, Michigan and Penn State) and those with similar total revenue but more campus support (University of Virginia with \$13.5 million and University of North Carolina Chapel Hill with \$9 million).

For FY2015-16 [see Appendix J], not yet reported by *USA Today*, IA’s combined amount of student fees and direct institutional support remained at roughly \$5 million even though the composition changed (student fees decreased \$1 million to \$400,000 and direct institutional support increased \$1 million to \$4.5 million). However, transfers back to campus increased from \$3.8 to \$4.6 million, so the net subsidy (excluding student fees) decreased from \$1.2 million in

<sup>1</sup> *USA Today*, Methodology for NCAA Athletic Department Revenue Database, <http://sports.usatoday.com/2016/04/14/methodology-for-ncaa-athletic-department-revenue-database/>

2014-15 to roughly zero. However, this data excludes the effect of the annual debt service for the stadium renovation and new high performance center.

What has been notable in the last six years is the appearance and growth of expenses classified by the NCAA as “transfers to the institution” that are offsets to the direct institutional support. These transfers were reported as zero from FY2001-02 through FY2010-11 but have grown to the point that in FY 2015-16 direct institutional support roughly equals transfers back to the campus. As such, one could argue that there is no net operating subsidy anymore, but the campus does end up paying for an overall unit deficit (operating deficit and non-operating debt service).

In the past three years, IA has had to cover a deficiency of operating revenues over expenditures through principal withdrawals from their FFEs as well as one-time transfers from the central campus that were approved by the chancellor separate from the normal annual budget process. In FY2013-14 and FY2014-15 [see Appendix J], IA has had a significant operating profit (\$13.8 and \$9.2 million, respectively) but an overall loss due to the CMS/SCSAHP debt service. In FY2015-16, IA had both an operating loss of \$2.5 million and an overall loss of \$21.7 million after including the \$18.6 million debt service and other non-operating expenses.

#### *Ongoing institutional support, annual debt service, and financial viability*

The 2010 IA task force recommended reducing direct institutional support, which at the time was deemed unsustainable at about \$7-\$10 million annually (at that time there were no transfers back to the institution reported). That has been accomplished in that it has been reduced to \$4.5 million (excluding student fees) in FY2016 and simultaneously transfers back to the campus have gone from zero to \$4.6 million, resulting in a roughly net zero operating subsidy position. However, now the campus clears an annual overall IA deficit due to the incremental effect of non-operating debt service that was not present at the time of the 2010 task force.

The CMS/SCSAHP debt service is \$18-\$20 million annually until principal payments commence in 2033. Logically, IA would need to generate \$18-\$20 million in net operating profit to service its debt for the near term. As with most athletic programs, men’s football and basketball are by far the largest revenue generating sources. For this campus, men’s basketball has a small operating loss, which leaves men’s football that currently generates approximately \$19 million in operating profit.

If the campus eliminated all other sports, all IA administration and support functions, and only had a football program, IA would currently just barely be able to service its debt. However, such a program change is not a viable option as the campus would not be Title IX compliant; donors and alumni, as seen in 2010 with prior attempts to cut individual sports, would likely protest; and IA would not be able to make larger principal payments when they become due in the 2030’s.

If IA was relieved by the campus of the debt service and ongoing ESP program revenue (recently averaging between \$8-\$13 million per year) but the historic annual campus operating subsidy remained (of approximately \$5-\$7 million), football would generate roughly enough operating income to support operating losses from other sports and for athletic program administration. All other things being equal, IA would generate relatively small operating profits or losses from year to year, similar to the FY2007-2012 period before significant debt service payments began in FY2012-13.

### *Long-term trends in IA's operating and non-operating revenues*

Notably, according to data submitted annually to the US ED, IA has consistently grown operating revenue over the past ten years [see Appendix D]. However the average annual growth rate of 3.35 percent has been below peers in the Pac-12 and other comparable large public research universities with Division I programs. In addition, the stadium financing model used to demonstrate financial viability makes certain assumptions about ESP sales, FFE investment returns, and withdrawal patterns. Under the model, IA develops over time a large quasi-endowment that will be large enough to generate enough annual income to ensure a healthy operating budget. However, ESP sales have been below projections, particularly for the most expensive seats, and IA has made unscheduled principal withdrawals from the FFE to cover operating losses and debt service that will impact its long run goal of attaining a large quasi-endowment.

### *Long-term trends in IA's operating and non-operating expenses*

IA has also controlled the growth of expenses, excluding debt service, over the past ten years relative to peers according campus submitted to US ED data. The average annual compound growth rate of expenses was 3.56 percent for the ten years ending 2015 [see Appendix E]. This is lower than all the other Pac-12 schools and most comparable public research universities. However, since its rate of revenue growth was 3.35 percent for the same period [see Appendix D], it was not consistently growing operating profit margins.

Furthermore, IA has experienced increases in certain expense categories due to external factors beyond their control. The campus has asked IA to directly pay for items that were previously absorbed elsewhere by the campus, such as salaries for certain administrators and services provided by University Health Services. The cost of supporting student athletes has also increased as the NCAA has raised limits or expanded categories of allowable expenses for student support. In addition, recommendations from the 2014 IA task force related to the academic performance of student athletes were implemented by IA without a commensurate increase in campus support to fund additional positions or increase student services.

Another less publicized factor that has impacted IA's expenses is the growth in the number of student athletes. IA supports 30 men's and women's sports, more than any other school in the Pac-12 besides Stanford and four more sports than sister campus UCLA. However, there has also been a significant increase in the number of student athletes in the past ten years.<sup>2</sup> In 2006 the campus had the most student athletes in the Pac-12 (then the Pac-10) with 798 athletes. Since then the number of student athletes has grown by 15.7 percent to 923 athletes in 2015. By contrast, UCLA has stayed roughly constant at 704 athletes in 2006 and 701 athletes in 2015 and even Stanford, the second largest program in 2006 with 794 athletes only grew by 5.4 percent to 837 athletes by 2015. Whereas in 2006 the campus roughly tied Stanford for the most student athletes

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<sup>2</sup> We used participation data submitted by individual schools to the US Department of Education and publicly available on their Equity in Athletics Data Analysis website ([ope.ed.gov/athletics](http://ope.ed.gov/athletics)). To calculate the total number of student athletes for a given year, we combined their unduplicated counts of men's and women's participation, which controls for athletes that participate in more than one sport and prevents double or triple counting. See Appendix C for a summary of the data we extracted and used.

(798 vs. 794) in the Pac-10 conference, by 2015 the campus was by far the largest program in the Pac-12 (923 vs. number 2 Stanford with 837) even though Stanford has seven more sports teams. Other programs like the University of Southern California (USC), Colorado, Oregon State, and Utah shrank the number of athletes between 2006 and 2015. USC shrank its program by almost 20 percent, from 691 athletes in 2006 to 554 in 2015.

Growing the number of athletes considerably in ten years while controlling the relative growth in expenses better than anyone else in the Pac-12 is admirable. However, since IA had operating losses in 2006 and since revenues only grew at roughly the same rate as expenses the net operating position has not materially improved. Any serious discussion of IA's expenses would have to include consideration of the current program size, including the number of student athletes and number of sports, if the campus is reluctant to continue the level of support it currently provides to cover operating losses and debt service.

### *Our Conclusion*

We concur with the conclusions of the most recent Intercollegiate Athletics task force that maintaining the current size of the program, IA being responsible for the annual debt service for CMS/SCSAHP, and IA having a balanced operating and non-operating (capital) budget are three conditions that appear mutually unsustainable in the short run.

Assuming that the campus wishes to keep the current size of the program (number of student athletes and teams), the campus should plan for continuing to support IA's operating losses and shortfalls in debt service capacity for the foreseeable future. Even if the campus assumed responsibility for the debt service and reassigned the dedicated annual income stream of the ESP FFE endowment income distribution, the endowment income itself (averaging \$9-\$13 million over the last three years) is insufficient to cover the debt service and the campus would need to cover the difference. The situation becomes more serious when principal payments become due and if the FFE endowment has not grown by that time to be large enough to support the increase per the debt repayment schedule.

### **Management Response and Action Plan**

Athletics concurs with the conclusions made in this report that arriving at a balanced budget given the amount of the debt service and numbers of sports supported by Athletics is not possible without a significant increase in institutional support. Chancellor Christ has indicated to Athletics that she wants to have a balanced budget solution by 2020 and senior leadership within Athletics have already begun developing proposed solutions. Chancellor Christ has also indicated that the campus will explore potentially assuming some of the seismic portion of the debt service, recently calculated as 77 percent of the California Memorial Stadium (CMS) debt and 54 percent of the combined debt between CMS and Simpson Center for Student-Athlete High Performance. The Chancellor has also indicated that she wants to review cross-subsidies between Athletics and the rest of the campus and address inequities where Athletics might be unfairly burdened similar to how the deficit was addressed in Student Affairs. The Chancellor has not indicated what level of institutional support she considers appropriate for Athletics and understands that some of these decisions will be made after a review of the Athletics department by a consultant scheduled for this fall. Nonetheless Athletics has already begun work on balanced budgets and intends to submit

a draft of them in September that reflects the transfer of the seismic costs to the campus, reduced program scope, possible financial adjustments, and new revenue opportunities.

## **Event Planner Card Reconciliation Process**

### **Observation**

The event planner card program, similar to procurement cards, requires that the cardholder or designated reconciler log into the campus financial system (BFS) to review the card activity. They collect and review order, payment, and receipt documentation. They can also change the general ledger chartstring from a default chartstring for their card to another one so that the expense can be applied to the correct fund, org node, or other chartfield value. Once the reviewer finishes their review, BFS workflow routes the activity to a designated approver and the transaction status is updated to “verified”.

Once the designated approver reviews and reconciles the documentation and charges, they approve the transactions to be posted in BFS and the transaction status is updated to “approved”. This reconciliation and approval process must be completed within 15 calendar days of the staging date noted in BFS. After the 15 calendar day staging period has passed, transactions will post to the general ledger, therefore, no changes can be made to the transaction in BFS. If the reviewer completes their work step, but the approver does not, the transactions will still post to BFS after the staging period closes.

Our review of IA’s event planner card transactions for FY2015-16 found that the procurement card approval process had not been completed by the designated approver for any of the cardholder’s transactions. For this period, there were 177 purchase transactions totaling approximately \$310,000. Additionally, for the FY2016-17 as of May 26, 2017, the same observation applied to 96 purchase transactions totaling approximately \$152,000.

### **Management Response and Action Plan**

Immediately following our discussion of this observation, we worked with US Bank Card Program office and updated BFS system security access to be able to login and view/approve EPC card transactions in BFS. We have been regularly completing this approval process in BFS and will continue to follow this approval process as outlined. We are also planning on shifting the cardholder role to another member of the business office to allow for a backup reconciler/approver. We expect to have this role transfer completed by the end of September 2017.

## APPENDICES

### Appendix A — Pac-12 Conference, Number of Sports by School, 2017

	Men's Sports		Women's Sports		Total Sports
	Sponsored by Pac-12	Not Sponsored by Pac-12	Sponsored by Pac-12	Not Sponsored by Pac-12	
Stanford	11	6	12	8	37
<b>California</b>	<b>10</b>	<b>4</b>	<b>12</b>	<b>4</b>	<b>30</b>
UCLA	8	4	12	2	26
Arizona State	8	2	11	2	23
Arizona	8	2	11	1	22
Washington	9	1	11	1	22
USC	7	2	10	2	21
Oregon	7	1	9	3	20
Utah	6	2	10	1	19
Oregon State	7	1	10	[not reported by Pac-12]	18 <sup>(1)</sup>
Colorado	5	2	7	3	17
Washington State	6	1	9	1	17

Notes: <sup>(1)</sup> Total excludes women's sports not sponsored by the Pac-12 which was not reported.

Source: Pac-12 Conference, <http://pac-12.com/sports>

**Appendix B — *USA Today*, NCAA Finances, Reported Campus Subsidy to Intercollegiate Athletics, 2014-15**

School <sup>(1)</sup>	Comparison Group	Total Revenues (in '000s)	Total Expenses (in '000s)	Total Campus Subsidy (in '000s)	Subsidy as % of Revenue
Oregon	Pac-12	\$105,702	\$103,881	\$2,009 <sup>(2)</sup>	1.90
Washington	Pac-12	103,540	104,403	3,895	3.76
UCLA	Pac-12	\$96,913	96,213	2,669	2.75
Arizona	Pac-12	87,135	80,706	8,965	10.29
<b>California</b>	<b>Pac-12</b>	<b>85,540</b>	<b>94,017</b>	<b>1,253<sup>(3)</sup></b>	<b>1.46</b>
Arizona State	Pac-12	84,440	83,874	19,379	22.95
Colorado	Pac-12	67,852	65,273	12,217	18.00
Oregon State	Pac-12	64,876	72,558	6,943	10.70
Utah	Pac-12	62,442	58,734	8,800 <sup>(4)</sup>	14.09
Washington State	Pac-12	54,113	67,387	6,112	11.30
UT Austin	Public Research University	183,521	173,248	0	0.00
Ohio State	Public Research University	167,166	154,033	0 <sup>(5)</sup>	0.00
Michigan – Ann Arbor	Public Research University	152,477	151,145	263	0.17
Penn State	Public Research University	125,721	122,271	0	0.00
UVA	Public Research University	91,257	91,346	13,555	14.85
UNC Chapel Hill	Public Research University	89,128	89,080	9,040	10.14

Notes:

<sup>(1)</sup> The *USA Today* data does not include Stanford University and the University of Southern California

<sup>(2)</sup> Oregon: Per *USA Today*, this amount takes into account \$197,428 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. This transfer amount cannot exceed the sum of money the department received from student fees and the school: \$1,766,553.

<sup>(3)</sup> California: Per *USA Today*, this amount takes into account \$3,747,281 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. This transfer amount cannot exceed the sum of money the department received from student fees and the school: \$5,000,000.

<sup>(4)</sup> Utah: Per *USA Today*, this amount takes into account \$1,422,152 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. This transfer amount cannot exceed the sum of money the department received from student fees and the school: \$10,222,091.

<sup>(5)</sup> Ohio State: Per *USA Today*, this amount takes into account \$75,470 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. This transfer amount cannot exceed the sum of money the department received from student fees and the school: \$75,470.

Source: *USA Today*, <http://sports.usatoday.com/ncaa/finances/>

## Appendix C — US Department of Education, Number of Student Athletes for Selected Schools, 2006-2015 Men and Women Combined and De-duplicated for Multi-sport Athletes

US ED ID #	Institution Name	State	Comparator Group	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10-Year Change	10-Year Annual Average Compound Growth Rate
110635	University of California-Berkeley	CA	Pac-12	798	882	872	894	896	887	895	894	931	923	15.7%	1.47%
104151	Arizona State University-Tempe	AZ	Pac-12	533	517	518	521	517	518	481	488	520	584	9.6%	0.92%
104179	University of Arizona	AZ	Pac-12	420	448	416	448	426	431	444	455	480	463	10.2%	0.98%
110662	University of California-Los Angeles	CA	Pac-12	704	769	700	755	785	760	803	834	760	701	-0.4%	-0.04%
123961	University of Southern California	CA	Pac-12	691	649	669	609	620	616	639	626	577	554	-19.8%	-2.19%
126614	University of Colorado Boulder	CO	Pac-12	411	452	344	358	332	327	301	336	340	355	-13.6%	-1.45%
209542	Oregon State University	OR	Pac-12	525	475	444	484	541	477	504	492	499	503	-4.2%	-0.43%
209551	University of Oregon	OR	Pac-12	401	385	406	412	414	465	462	478	474	454	13.2%	1.25%
230764	University of Utah	UT	Pac-12	412	396	388	397	419	419	447	419	417	402	-2.4%	-0.25%
236939	Washington State University	WA	Pac-12	439	458	506	484	471	492	515	527	513	533	21.4%	1.96%
236948	University of Washington-Seattle	WA	Pac-12	651	672	656	646	668	685	621	637	632	663	1.8%	0.18%
243744	Stanford University	CA	Pac-12	794	818	843	838	853	850	874	839	829	837	5.4%	0.53%
170976	University of Michigan-Ann Arbor	MI	Public Research	763	753	795	764	780	863	849	851	867	911	19.4%	1.79%
199120	University of North Carolina at Chapel Hill	NC	Public Research	784	765	787	751	773	752	792	850	771	766	-2.3%	-0.23%
204796	Ohio State University-Main Campus	OH	Public Research	849	894	934	969	870	783	873	907	1050	1045	23.1%	2.10%
214777	Pennsylvania State University-Main Campus	PA	Public Research	851	702	734	709	765	771	815	837	827	842	-1.1%	-0.11%
228778	The University of Texas at Austin	TX	Public Research	511	525	529	560	537	549	592	593	563	576	12.7%	1.20%
234076	University of Virginia-Main Campus	VA	Public Research	643	649	654	677	688	694	669	679	767	668	3.9%	0.38%

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

Note: Unduplicated counts reported above control for student athletes that participate in more than one sport and thus prevents double or triple counting.



**Appendix D — US Department of Education, Total Athletics Revenue for Selected Schools, 2006-2015  
In Thousands**

US ED ID #	Institution Name	Comparator Group	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10-Year Change Rate	10-Year Average Compound Growth Rate
<b>110635</b>	<b>University of California-Berkeley</b>	<b>Pac-12</b>	<b>60,539</b>	<b>63,885</b>	<b>73,355</b>	<b>69,035</b>	<b>65,006</b>	<b>68,183</b>	<b>91,815</b>	<b>90,262</b>	<b>85,540</b>	<b>84,201</b>	<b>39.1%</b>	<b>3.35%</b>
104151	Arizona State University-Tempe	Pac-12	53,473	53,479	53,298	57,060	55,379	63,751	63,771	72,776	83,706	92,146	72.3%	5.59%
104179	University of Arizona	Pac-12	45,320	46,988	51,823	56,363	58,274	76,000	66,328	97,631	85,370	81,279	79.3%	6.02%
110662	University of California-Los Angeles	Pac-12	61,310	66,088	66,178	61,876	66,004	70,741	83,927	86,427	96,913	98,913	61.3%	4.90%
123961	University of Southern California	Pac-12	76,384	76,410	80,151	75,749	75,707	84,149	97,802	106,529	105,919	106,195	39.0%	3.35%
126614	University of Colorado Boulder	Pac-12	42,355	52,632	49,860	49,522	60,923	57,099	66,327	64,303	67,852	77,277	82.5%	6.20%
209542	Oregon State University	Pac-12	45,410	47,186	50,211	51,652	50,844	53,842	60,193	67,034	72,134	77,668	71.0%	5.51%
209551	University of Oregon	Pac-12	50,490	56,624	60,284	75,412	85,740	73,912	81,374	81,546	85,824	92,375	83.0%	6.23%
236939	Washington State University	Pac-12	31,928	39,621	38,294	39,352	40,617	47,962	50,154	60,727	66,144	71,286	123.3%	8.36%
230764	University of Utah	Pac-12	25,913	26,949	31,777	31,859	38,091	46,153	51,793	59,005	64,629	70,346	171.5%	10.50%
236948	University of Washington-Seattle	Pac-12	59,648	60,729	60,576	64,034	70,231	82,595	85,073	100,275	103,540	107,155	79.6%	6.03%
243744	Stanford University	Pac-12	65,480	76,661	74,695	81,720	81,125	89,133	90,490	110,240	109,671	112,036	71.1%	5.52%
170976	University of Michigan-Ann Arbor	Public Research	89,080	99,027	95,193	106,666	122,486	128,750	122,742	135,870	132,336	146,220	64.1%	5.08%
199120	University of North Carolina at Chapel Hill	Public Research	58,189	61,263	70,153	67,614	71,370	78,830	78,141	79,846	85,288	90,970	56.3%	4.57%
204796	Ohio State University-Main Campus	Public Research	109,382	117,954	119,860	123,174	131,816	142,043	123,605	143,719	170,903	169,905	55.3%	4.50%
214777	Pennsylvania State University-Main Campus	Public Research	76,328	91,570	95,978	106,615	116,118	108,252	104,751	117,591	127,930	132,307	73.3%	5.65%
228778	The University of Texas at Austin	Public Research	105,049	120,288	138,459	143,555	150,296	163,295	165,691	161,035	179,555	182,104	73.4%	5.66%
234076	University of Virginia-Main Campus	Public Research	64,852	65,400	67,141	81,842	78,439	81,321	84,403	80,983	87,059	100,633	55.2%	4.49%

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

**Appendix E — US Department of Education, Athletic Team Expenses for Selected Schools, 2006-2015**  
**In Thousands**

US ED ID #	Institution Name	State	Comparator Group	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10-Year Change	10-Year Annual Average Compound Growth Rate
110635	University of California-Berkeley	CA	Pac-12	40,495	40,067	47,228	46,369	43,023	49,897	54,456	52,985	53,573	57,449	41.9%	3.56%
104151	Arizona State University-Tempe	AZ	Pac-12	38,502	39,195	37,918	42,380	41,521	49,963	49,930	56,293	61,869	60,554	57.3%	4.63%
104179	University of Arizona	AZ	Pac-12	22,777	23,415	30,643	31,999	48,277	65,733	55,812	82,262	48,141	53,115	133.2%	8.84%
110662	University of California-Los Angeles	CA	Pac-12	37,202	40,192	44,867	41,946	45,499	49,436	57,239	59,193	64,220	66,532	78.8%	5.99%
123961	University of Southern California	CA	Pac-12	40,480	45,415	44,771	43,670	43,290	48,501	51,074	61,457	60,578	62,065	53.3%	4.37%
126614	University of Colorado Boulder	CO	Pac-12	22,757	27,151	26,365	26,402	30,709	30,324	36,540	36,443	36,282	39,373	73.0%	5.64%
209542	Oregon State University	OR	Pac-12	27,011	28,144	29,295	28,952	29,117	30,158	33,388	39,298	37,242	40,611	50.4%	4.16%
209551	University of Oregon	OR	Pac-12	30,538	32,222	34,896	39,409	40,433	43,297	45,433	45,136	49,132	54,559	78.7%	5.97%
230764	University of Utah	UT	Pac-12	18,473	18,227	20,857	21,738	24,941	29,595	31,086	33,503	41,364	48,114	160.5%	10.05%
236939	Washington State University	WA	Pac-12	18,943	21,025	22,481	22,594	23,797	28,052	29,194	36,097	38,236	41,237	117.7%	8.09%
236948	University of Washington-Seattle	WA	Pac-12	34,233	38,918	41,247	41,628	44,899	51,303	52,333	59,385	61,124	67,133	96.1%	6.97%
243744	Stanford University	CA	Pac-12	40,507	44,193	44,590	48,616	48,002	52,636	51,368	58,187	58,647	65,872	62.6%	4.98%
170976	University of Michigan-Ann Arbor	MI	Public Research	42,203	45,880	48,434	48,962	56,679	60,347	63,608	70,929	77,741	87,637	107.7%	7.58%
199120	University of North Carolina at Chapel Hill	NC	Public Research	34,182	33,799	37,628	36,101	38,734	41,903	43,353	45,932	50,886	56,006	63.8%	5.06%
204796	Ohio State University-Main Campus	OH	Public Research	63,781	66,894	69,101	71,172	75,209	77,228	66,773	67,246	79,196	89,262	40.0%	3.42%
214777	Pennsylvania State University-Main Campus	PA	Public Research	35,489	38,758	44,194	45,048	47,974	60,226	63,152	70,419	74,044	78,993	122.6%	8.33%
228778	The University of Texas at Austin	TX	Public Research	47,241	51,426	56,424	60,182	61,534	62,192	65,310	82,467	78,008	78,415	66.0%	5.20%
234076	University of Virginia-Main Campus	VA	Public Research	40,909	42,973	44,687	44,744	47,236	49,305	58,340	54,906	54,489	59,528	45.5%	3.82%

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

**Appendix F — US Department of Education, Athletic Non-Team Expenses for Selected Schools, 2006-2015**  
**In Thousands**

US ED ID #	Institution Name	Comparison Group	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10-Year Change	10-Year Average Compound Growth Rate
110635	University of California-Berkeley	Pac-12	20,044	23,766	26,127	22,666	21,802	17,738	21,906	23,462	22,775	26,751	33.5%	2.93%
104151	Arizona State University-Tempe	Pac-12	14,972	13,710	15,380	14,680	13,858	13,788	13,767	16,306	21,271	26,016	73.8%	5.68%
104179	University of Arizona	Pac-12	18,291	20,543	20,985	23,164	8,473	9,045	10,258	11,012	32,899	21,695	18.6%	1.72%
110662	University of California-Los Angeles	Pac-12	24,107	25,896	21,310	19,929	20,505	21,304	26,687	27,234	32,693	32,381	34.3%	2.99%
123961	University of Southern California	Pac-12	35,904	30,995	35,380	32,079	32,417	35,649	46,728	45,072	45,341	44,131	22.9%	2.08%
126614	University of Colorado Boulder	Pac-12	16,946	21,218	21,842	22,189	28,477	23,933	29,788	27,861	28,992	35,360	108.7%	7.63%
209542	Oregon State University	Pac-12	18,399	19,042	20,916	19,757	20,772	22,796	25,649	27,735	34,891	37,057	101.4%	7.25%
209551	University of Oregon	Pac-12	18,993	24,038	25,316	26,250	28,874	26,795	30,167	34,826	34,570	36,317	91.2%	6.70%
230764	University of Utah	Pac-12	7,441	8,722	10,127	10,121	12,004	16,558	20,707	24,317	21,518	17,214	131.4%	8.75%
236939	Washington State University	Pac-12	10,787	15,471	13,387	15,452	16,820	19,910	20,960	24,631	27,907	30,048	178.6%	10.79%
236948	University of Washington-Seattle	Pac-12	16,580	18,413	19,329	20,013	23,002	22,531	23,877	26,712	27,456	26,365	59.0%	4.75%
243744	Stanford University	Pac-12	23,328	30,934	30,105	33,104	33,123	36,497	39,123	52,054	51,022	46,159	97.9%	7.06%
170976	University of Michigan-Ann Arbor	Public Research	26,089	32,705	30,756	33,155	39,158	40,626	47,755	51,902	53,262	52,604	101.6%	7.26%
199120	University of North Carolina at Chapel Hill	Public Research	24,007	27,246	32,332	31,275	31,975	36,369	34,778	33,587	34,225	34,964	45.6%	3.83%
204796	Ohio State University-Main Campus	Public Research	45,417	32,087	32,963	33,762	37,976	39,173	55,844	52,822	57,771	62,602	37.8%	3.26%
214777	Pennsylvania State University-Main Campus	Public Research	36,485	40,518	32,306	35,213	36,524	33,975	37,363	38,353	43,774	43,267	18.6%	1.72%
228778	The University of Texas at Austin	Public Research	42,073	49,557	56,511	53,770	64,444	67,043	72,896	63,518	74,845	76,867	82.7%	6.21%
234076	University of Virginia-Main Campus	Public Research	23,943	22,428	19,010	26,126	25,165	25,176	25,799	24,584	31,266	40,638	69.7%	5.43%

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

**Appendix G — US Department of Education, Athletic Team Revenue by Selected Sport, 2015  
In Thousands, Men's, Women's and Coed Teams Combined by Sport**

US ED ID#	Institution Name	State	BASEBALL	BASKETBALL	BEACH VOLLEYBALL	TRACK (ALL)	FIELD HOCKEY	FOOTBALL	GOLF	GYMNASTICS	LACROSSE	ROWING	SOCCER	SOFTBALL	SWIMMING AND DIVING	TENNIS	VOLLEYBALL	WATER POLO	OTHER SPORTS
110635	University of California-Berkeley	CA	1,554	11,690	136	1,394	1,126	41,527	1,047	1,201	622	2,688	1,370	1,479	1,954	1,759	1,674	1,137	643
104151	Arizona State University-Tempe	AZ	1,476	7,926	94	619	-	42,892	550	143	-	-	199	674	331	164	360	180	-
104179	University of Arizona	AZ	1,022	22,283	419	1,022	-	41,388	454	261	-	-	485	698	909	525	433	-	-
110662	University of California-Los Angeles	CA	976	12,700	144	529	-	38,548	851	1,013	-	121	1,064	903	452	1,035	762	558	-
123961	University of Southern California	CA	1,916	7,658	585	-	-	51,240	1,513	-	1,491	1,919	1,740	-	2,321	1,974	2,741	1,470	-
126614	University of Colorado Boulder	CO	-	8,730	-	639	-	37,545	437	-	533	-	703	-	-	163	555	-	-
209542	Oregon State University	OR	2,835	9,222	-	1,162	-	32,942	1,078	1,642	-	1,626	2,247	1,395	-	-	1,912	-	-
209551	University of Oregon	OR	1,047	9,527	15	1,047	-	66,576	275	108	113	-	221	700	-	121	467	-	-
230764	University of Utah	UT	268	9,137	-	-	-	47,686	81	644	-	-	198	278	219	125	205	-	-
236939	Washington State University	WA	1,097	8,089	-	1,743	-	34,458	624	-	-	1,164	1,075	-	-	612	910	-	-
236948	University of Washington-Seattle	WA	522	11,499	61	878	-	69,134	833	413	-	1,291	733	726	-	719	734	-	-
243744	Stanford University	CA	799	26,891	10	905	186	43,745	882	368	120	809	717	211	341	326	603	630	152
170976	University of Michigan-Ann Arbor	MI	335	17,105	-	159	75	97,150	128	252	187	76	142	376	189	104	161	50	-
199120	University of North Carolina at Chapel Hill	NC	1,052	21,839	-	1,453	700	40,523	591	585	1,471	103	1,417	496	1,340	849	674	-	-
204796	Ohio State University-Main Campus	OH	448	20,951	-	143	102	86,646	182	238	1,001	77	466	188	-	189	367	-	9
214777	Pennsylvania State University-Main Campus	PA	759	12,339	-	1,573	613	75,463	548	1,219	1,369	-	1,322	723	1,367	719	1,599	-	-
228778	The University of Texas at Austin	TX	5,399	19,947	-	1,125	-	127,465	611	-	-	269	665	674	1,421	462	1,798	-	-
234076	University of Virginia-Main Campus	VA	2,483	11,360	-	1,819	777	27,931	692	-	2,016	1,303	1,723	706	1,414	1,424	810	-	-

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

**Appendix H — US Department of Education, Athletic Team Expense by Selected Sport, 2015  
In Thousands, Men's, Women's and Coed Teams Combined by Sport**

	BASEBALL	BASKETBALL	BEACH VOLLEYBALL	TRACK (ALL)	FIELD HOCKEY	FOOTBALL	GOLF	GYMNASTICS	LACROSSE	ROWING	SOCCER	SOFTBALL	SWIMMING AND DIVING	TENNIS	VOLLEYBALL	WATER POLO	OTHER SPORTS
110635 University of California-Berkeley CA	1,552	12,032	136	2,340	1,126	22,079	1,386	1,261	622	2,996	2,039	1,479	2,667	1,466	1,674	1,524	1,069
104151 Arizona State University-Tempe AZ	3,732	9,736	288	3,277	-	26,602	1,796	1,433	-	-	1,378	1,741	2,748	962	1,531	1,073	-
104179 University of Arizona AZ	1,978	14,538	822	3,640	-	21,400	1,263	1,087	-	-	1,318	1,721	2,541	1,465	1,344	-	-
110662 University of California-Los Angeles CA	2,907	12,953	435	3,578	-	26,736	1,965	2,451	-	1,358	3,563	1,820	1,540	2,426	3,018	1,782	-
123961 University of Southern California CA	2,023	8,103	666	-	-	31,186	1,694	-	1,491	1,957	1,757	-	2,682	2,287	2,769	1,805	-
126614 University of Colorado Boulder CO	-	9,448	-	2,667	-	18,372	1,380	-	1,248	-	1,805	-	-	899	1,862	-	-
209542 Oregon State University OR	2,835	8,886	-	1,162	-	15,746	1,078	1,642	-	1,626	2,247	1,395	-	-	1,912	-	-
209551 University of Oregon OR	2,863	11,030	38	5,442	-	23,768	1,768	1,112	1,452	-	1,515	2,047	-	1,549	1,977	-	-
230764 University of Utah UT	1,769	11,185	-	-	-	22,045	452	2,504	-	-	1,237	1,449	2,063	1,374	1,319	-	-
236939 Washington State University WA	2,422	8,027	-	3,269	-	18,431	1,357	-	-	1,778	1,845	-	-	1,014	1,721	-	-
236948 University of Washington-Seattle Campus WA	2,803	9,880	61	3,882	-	31,811	2,271	1,633	-	4,562	3,439	2,519	-	2,028	2,246	-	-
243744 Stanford University CA	2,184	10,275	167	3,968	1,380	23,724	1,777	2,377	1,314	2,732	3,018	1,346	2,690	2,155	2,539	1,622	398
170976 University of Michigan-Ann Arbor MI	2,382	12,621	-	4,579	1,605	36,598	1,439	2,952	3,866	2,427	3,103	2,393	3,694	1,994	1,746	1,246	-
199120 University of North Carolina at Chapel Hill NC	2,535	11,947	-	2,458	1,248	23,461	1,024	875	2,368	478	2,441	1,056	2,048	1,715	1,160	-	-
204796 Ohio State University-Main Campus OH	2,152	14,177	-	2,982	1,140	37,378	1,322	2,351	3,666	1,966	2,824	1,485	-	1,867	2,898	-	287
214777 Pennsylvania State University-Main Campus PA	1,483	10,250	-	3,343	1,229	36,163	1,113	2,408	2,876	-	2,845	1,427	2,515	1,589	3,030	-	-
228778 The University of Texas at Austin TX	5,816	15,559	-	6,294	-	30,269	2,294	-	-	2,797	2,410	2,070	5,154	2,260	3,492	-	-
234076 University of Virginia-Main Campus VA	4,377	12,921	-	3,069	1,256	20,333	1,375	-	3,007	1,890	2,985	1,189	2,219	2,412	1,378	-	-

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

**Appendix I — US Department of Education, Athletic Team Net Revenue by Selected Sport, 2015  
In Thousands, Men's, Women's and Coed Teams Combined by Sport**

	BASEBALL	BASKETBALL	BEACH VOLLEYBALL	TRACK (ALL)	FIELD HOCKEY	FOOTBALL	GOLF	GYMNASTICS	LACROSSE	ROWING	SOCCER	SOFTBALL	SWIMMING AND DIVING	TENNIS	VOLLEYBALL	WATER POLO	OTHER SPORTS	TOTAL FOR SELECTED SPORTS
<b>110635 University of California-Berkeley</b>	<b>2</b>	<b>(342)</b>	<b>-</b>	<b>(946)</b>	<b>-</b>	<b>19,448</b>	<b>(339)</b>	<b>(61)</b>	<b>-</b>	<b>(308)</b>	<b>(669)</b>	<b>-</b>	<b>(714)</b>	<b>293</b>	<b>-</b>	<b>(388)</b>	<b>(426)</b>	<b>15,551</b>
104151 Arizona State University-Tempe	(2,256)	(1,810)	(193)	(2,658)	-	16,290	(1,246)	(1,290)	-	-	(1,179)	(1,067)	(2,417)	(797)	(1,171)	(894)	-	(688)
104179 University of Arizona	(956)	7,745	(402)	(2,618)	-	19,989	(809)	(826)	-	-	(832)	(1,023)	(1,632)	(940)	(911)	-	-	16,785
110662 University of California-Los Angeles	(1,931)	(253)	(291)	(3,049)	-	11,813	(1,114)	(1,438)	-	(1,237)	(2,499)	(918)	(1,088)	(1,392)	(2,256)	(1,224)	-	(6,878)
123961 University of Southern California	(106)	(446)	(81)	-	-	20,054	(181)	-	-	(39)	(17)	-	(361)	(313)	(28)	(335)	-	18,147
126614 University of Colorado Boulder	-	(718)	-	(2,028)	-	19,172	(943)	-	(715)	-	(1,103)	-	-	(735)	(1,306)	-	-	11,623
209542 Oregon State University	-	336	-	-	-	17,196	-	-	-	-	-	-	-	-	-	-	-	17,532
209551 University of Oregon	(1,817)	(1,504)	(23)	(4,395)	-	42,808	(1,493)	(1,004)	(1,339)	-	(1,293)	(1,346)	(1,844)	(1,428)	(1,509)	-	-	25,569
230764 University of Utah	(1,501)	(2,047)	-	(1,526)	-	25,641	(371)	(1,859)	-	(613)	(771)	(1,171)	(1,844)	(1,249)	(1,113)	-	-	13,445
236939 Washington State University	(1,324)	62	-	(3,004)	-	16,027	(733)	-	-	(3,271)	(2,706)	(1,792)	(1,309)	(402)	(811)	-	-	9,907
236948 University of Washington-Seattle	(2,280)	1,619	-	(3,062)	(1,194)	37,323	(1,438)	(1,220)	(1,194)	(1,923)	(2,301)	(1,135)	(2,349)	(1,830)	(1,512)	-	(246)	20,410
243744 Stanford University	(1,385)	16,616	(157)	(3,062)	(1,194)	20,020	(895)	(2,009)	(1,194)	(1,923)	(2,301)	(1,135)	(2,349)	(1,830)	(1,512)	(992)	(246)	14,029
170976 University of Michigan-Ann Arbor	(2,047)	4,484	-	(4,420)	(1,530)	60,552	(1,310)	(2,700)	(3,679)	(2,352)	(2,961)	(2,017)	(3,504)	(1,890)	(1,585)	(1,196)	-	33,844
199120 University of North Carolina at Chapel Hill	(1,484)	9,892	-	(1,005)	(548)	17,062	(433)	(290)	(897)	(375)	(1,025)	(560)	(708)	(866)	(487)	-	-	18,278
204796 Ohio State University-Main Campus	(1,704)	6,774	-	(2,839)	(1,038)	49,268	(1,139)	(2,113)	(2,665)	(1,889)	(2,359)	(1,297)	-	(1,678)	(2,532)	-	(278)	34,511
214777 Pennsylvania State University-Main Campus	(724)	2,089	-	(1,770)	(616)	39,299	(565)	(1,189)	(1,507)	-	(1,522)	(705)	(1,148)	(870)	(1,431)	-	-	29,341
228778 The University of Texas at Austin	(417)	4,388	-	(5,170)	-	97,196	(1,683)	-	-	(2,528)	(1,744)	(1,396)	(3,733)	(1,798)	(1,694)	-	-	81,421
234076 University of Virginia-Main Campus	(1,895)	(1,560)	-	(1,251)	(479)	7,598	(683)	-	(990)	(588)	(1,262)	(483)	(804)	(988)	(568)	-	-	(3,954)

Source: US Department of Education, Equity in Athletics Data Analysis, <https://ope.ed.gov/athletics/#/>

# Appendix J — Department of Intercollegiate Athletics, Compilation of Statements of Operating Revenues and Expenses, FY2002-2016

(Dollars in thousands)  
Operating Revenues

	FY Ended 6/30/2002	FY Ended 6/30/2003	FY Ended 6/30/2004	FY Ended 6/30/2005	FY Ended 6/30/2006	FY Ended 6/30/2007	FY Ended 6/30/2008	FY Ended 6/30/2009	FY Ended 6/30/2010	FY Ended 6/30/2011	FY Ended 6/30/2012	FY Ended 6/30/2013	FY Ended 6/30/2014	FY Ended 6/30/2015	FY Ended 6/30/2016
Ticket Sales	6,445	7,184	7,133	9,995	9,494	13,898	15,482	15,674	14,343	15,954	11,126	14,536	14,220	10,936	10,690
Student Fees	2,443	2,426	2,013	1,911	1,968	2,070	2,241	2,146	2,146	2,258	2,447	1,447	1,444	1,444	444
Contributions	6,902	7,395	9,189	10,907	12,239	14,715	13,894	15,617	10,232	8,127	12,978	26,063	22,693	22,554	19,752
Guarantees	-	-	2,721	1,285	2,261	1,200	2,063	975	2,356	1,035	3,421	284	44	3,814	332
State/Government Support	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-
Direct Institutional Support	-	-	3,430	3,274	3,640	7,716	5,210	8,893	9,952	8,248	7,072	6,121	3,538	3,536	4,556
In-Kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
Media Rights	-	-	7,496	9,332	9,884	11,501	10,964	11,396	11,384	10,181	15,279	21,458	22,593	17,044	19,486
NCAA/Conference Distributions	2,057	2,743	102	110	93	-	-	-	-	-	-	-	-	8,654	8,409
TV/Radio/Internet Rights	134	499	788	403	406	465	784	887	737	1,591	669	1,196	1,325	649	502
Program/Novelty/Concessions	417	411	-	-	-	-	-	-	-	-	-	-	-	-	-
Athletic Privilege Cards	-	-	2,554	4,144	4,377	5,046	6,374	6,404	6,967	8,432	7,204	6,972	9,469	9,548	8,789
Sponsorships/Royalties	-	-	1,257	1,449	1,616	1,805	2,021	2,534	2,236	1,510	1,700	1,389	638	1	-
Sports Camps	1,537	1,428	1,639	1,626	1,600	1,751	2,326	2,888	8,330	7,250	5,885	11,488	13,359	9,193	11,135
Endowment Income	2,154	3,004	-	-	-	-	-	-	-	-	-	-	-	-	780
Bowl Game Revenue	-	-	1,273	850	866	1,284	2,967	2,698	683	657	403	841	939	-	1,366
Other	30,161	34,634	39,599	45,286	48,444	61,451	64,326	71,150	69,346	65,243	68,184	91,815	90,262	89,287	86,264
<b>Total Operating Revenues</b>															

Operating Expenses

Student Aid	4,984	5,782	6,186	8,043	8,402	8,447	8,997	9,957	11,131	8,899	10,053	10,001	9,865	9,686	11,682
Guarantees	-	6,590	8,656	10,004	10,647	12,581	13,155	14,691	14,996	14,490	15,784	18,022	14,669	16,430	20,008
Coaches Compensation and Benefits	6,683	6,861	8,901	9,317	10,016	10,874	12,179	13,778	13,598	13,187	14,713	15,979	17,250	16,969	19,428
Administration Compensation and Benefits	2,285	2,474	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	10	17	27	-	16	82	-	4	5	2,115	2,403	2,291	23
Recruiting	49	53	6	5	2	77	4	1	1,006	9	928	912	1,143	1,265	6
Films	1	8	657	669	683	0	741	838	-	945	-	-	-	-	1,308
Team Travel	127	375	-	-	-	-	-	-	4,868	-	6,447	5,588	6,117	6,150	-
Equipment/Uniform/Supplies Game	3,478	3,689	3,679	3,843	3,914	4,985	4,669	5,503	1,934	5,176	1,708	1,898	3,203	3,137	7,225
Expenses	2,384	2,518	2,159	2,317	2,802	2,203	1,534	2,433	2,975	1,758	1,499	3,619	3,603	3,766	2,929
Fundraising/Marketing/Promotion	-	-	1,655	1,747	1,884	2,305	2,356	3,210	3,246	2,760	3,008	3,879	4,172	4,228	4,055
Telephone	34	1,040	2,227	4,120	2,598	2,747	2,634	2,740	-	3,110	-	-	-	-	3,558
Entertainment	6	411	-	-	-	-	-	-	-	-	-	-	-	-	-
Campus Administration	557	384	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense Sports	441	664	-	-	-	-	-	-	-	-	-	-	-	-	-
Camps	585	401	-	-	-	-	-	-	1,417	-	83	56	35	1	-
Maintenance and General	225	-	54	69	79	86	1,152	1,204	-	74	3	0	0	1	1
Direct Facilities Cost	-	7,072	7	9	4	3	-	-	4,018	4	-	-	-	-	-
Direct Support to University	7,260	-	-	-	-	-	4,981	4,318	-	-	2,111	3,747	4,446	6,031	4,897
Indirect Support	-	-	1,834	2,545	2,318	3,656	-	-	-	1,922	-	-	-	-	-
Spirit Groups	-	-	427	-	-	-	-	-	7	-	-	-	-	-	-
Medical Expenses and Insurance	-	-	1,152	-	-	-	-	-	8	-	11	14	14	11	10
Memberships/Dues	-	24	-	24	12	13	5	9	1,572	8	0	9	4	4	0
Team Meal Expenses Bowl	22	3	-	1	6	2	1,366	1,122	1,041	1	1,393	1,231	1,430	1,583	2,669
Game Expenses Transfers to	1	-	-	1,122	1,063	911	44	51	-	1,170	1,548	1,468	49	51	71
Institution Other Operating	-	-	-	43	47	50	-	-	-	1,435	-	-	-	-	930
Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,040
<b>Total Operating Expenses</b>	<b>36,307</b>	<b>39,042</b>	<b>45,167</b>	<b>53,174</b>	<b>53,722</b>	<b>61,451</b>	<b>64,275</b>	<b>72,739</b>	<b>69,346</b>	<b>64,477</b>	<b>67,635</b>	<b>76,362</b>	<b>76,446</b>	<b>80,095</b>	<b>88,811</b>

<b>Total Operating Profit/(Loss)</b>	<b>(6,146)</b>	<b>(4,408)</b>	<b>(5,568)</b>	<b>(7,888)</b>	<b>(5,278)</b>	<b>-</b>	<b>51</b>	<b>(1,589)</b>	<b>-</b>	<b>766</b>	<b>549</b>	<b>15,453</b>	<b>13,816</b>	<b>9,192</b>	<b>(2,547)</b>
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Non-Operating Revenue — Capital	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-
Non-Operating Expenses — Capital	-	-	-	-	-	-	-	-	-	28	25	1,260	276	51	619
Loan repayment and/or Debt Service	-	-	-	-	-	-	-	-	-	557	3,387	15,384	16,869	17,617	18,562
Proceeds from Debt Issuance	-	-	-	-	-	-	-	-	-	-	-	2,672	-	-	-

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(6,146)</b>	<b>(4,408)</b>	<b>(5,568)</b>	<b>(7,888)</b>	<b>(5,278)</b>	<b>-</b>	<b>51</b>	<b>(1,589)</b>	<b>-</b>	<b>181</b>	<b>137</b>	<b>1,481</b>	<b>(3,329)</b>	<b>(8,476)</b>	<b>(21,728)</b>
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Source: Department of Intercollegiate Athletics, Statement of Operating Revenues and Expenses, Fiscal Years Ending 2002-2016