

**TABLE 1: NATIONAL BASKETBALL ASSOCIATION  
AVERAGE TEAM PROFITABILITY STATEMENTS (IN MILLIONS)**

ITEM	SMALL MARKET		LARGE MARKET	
<b>REVENUE</b>	<b>\$228.000</b>		<b>\$339.850</b>	
<b>COSTS</b>				
Player Salaries	\$91.862	58%	\$123.733	52%
Business Operating Expenses	\$25.341	16%	\$42.831	18%
Team Non-staff Costs	\$23.757	15%	\$28.554	12%
Luxury Tax	-	-	\$14.277	6%
Revenue Sharing	-	-	\$11.897	5%
Team Staff Costs	\$15.838	10%	\$14.277	6%
Other	\$1.584	1%	\$2.379	1%
<b>TOTAL EXPENSES</b>	<b>\$158.383</b>	<b>100%</b>	<b>\$237.948</b>	<b>100%</b>
<b>PROFIT</b>	<b>\$69.617</b>	<b>-</b>	<b>\$101.902</b>	<b>-</b>