

# Revenues & EXPENSES

2004 – 2009

NCAA® DIVISION III  
INTERCOLLEGIATE  
ATHLETICS PROGRAMS  
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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# EXECUTIVE SUMMARY

## NCAA Revenues and Expenses of Division III Intercollegiate Athletics Programs Report

### Fiscal Years 2004 through 2009

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2004 through 2009. 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 previous reports non-comparable to those of 2004 and beyond.

**Objectives.** The primary objective of the 2010 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 expense trends of NCAA Division III athletics programs and its two defined subgroups – schools with football and those without. A third objective is to provide data relevant to gender issues.

**Methodology.** The survey was distributed to all Division III member institutions, including provisional members, with a resulting usable response rate of close to 85%. 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 have been substantial changes incorporated in this edition of the report, many of which are the result of a collaborative effort between National Association of College and University Business Officers (NACUBO) and the NCAA leadership. These improvements include:

- 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, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in this 2010 edition. 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. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero.

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 and frequency distributions also better enable institutional officials to determine their relative position within their peer group.

**Findings and Observations.** Following are some of the more interesting observations of the two subgroups over the six year period presented.

- Median total expenses for football schools have increased by 67 percent since 2004; total expenses for non-football schools have increased by 94 percent over the same time period.
- The median number of student-athletes has grown from 448 in 2004 to 500 in 2009 for football schools; median total participants for non-football schools has grown from 242 to 262.
- The average expense per student-athlete has increased by 49 percent for football schools and 81 percent for non-football.
- Comparison of the maximum reported values and the median values in the various expense categories reflects the significant disparity among schools in both subgroups.
- For schools, 37 percent of the total budget is allocated to men's programs, 23 percent to women's programs, and forty percent non-gender. The respective allocations for non-football schools are 28 percent, 29 percent, and 43 percent.
- Budget allocations to the three major sports of football, men's basketball, and women's basketball have been very steady since 2004—at approximately thirteen, five, and four percent, respectively. For the non-football schools, men's basketball has remained at seven percent of the total budget and women's basketball six percent.
- Notwithstanding the previous point, football, basketball, and ice hockey have the highest reported median salaries for football school men's programs, and ice hockey and basketball are highest reported for women's programs. For non-football school schools, ice hockey, basketball, and lacrosse top the men's programs, while ice hockey, basketball, and field hockey are highest for the women.
- Salaries and benefits, indirect institutional support, and travel are the top three expense items for both subgroups.
- The effect of football on total budgets, as well as the various other sports is apparent throughout the report.



# INTRODUCTION

## Revenues and Expenses of NCAA Division III Intercollegiate Athletics Programs Report

### Fiscal Years 2004 through 2009

#### BACKGROUND AND CHANGES

The 2008 edition of Revenues and Expenses of Intercollegiate Athletics Programs initiated 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 2010 edition continues that effort for all NCAA divisions.

**Expense Definitions.** To this end, some expense items 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 an expense line item.

**Reporting of Median Values.** Also significant in this report is the change from reporting average (or mean) data to median data for 2004 and subsequent fiscal years. The impetus for this change was the impact that unusually large (outlier) revenue items, primarily Alumni and Booster Contributions, have had on average amounts in recent years. Although these were experienced primarily in Division I, it was deemed best to report median values for Divisions II and III for purposes of consistency.

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 subgroup 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 fiscal year is a benchmark year. This 2010 report provides summary information concerning expenses of NCAA Division III and its two subgroups for the 2004 through 2009 fiscal years, i.e., institutions’ fiscal years which ended within those respective calendar years. The data were collected via a questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are 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 Raiborn, 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 Division I report and are continued with this edition. 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. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than forty percent of total operating expenses.
3. 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.
4. In order to show “real” trend lines for expenses over the six year period, some data have been adjusted to remove the effects of inflation. Fiscal 2004 was used as the base year, and the Higher Education Price Index (HEPI) was used as the multiplier.

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 2010 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 total expenses, as well as expense line items (grants-in-aid, coaches’ salaries, etc.) Expense data are categorized by program (men’s and women’s) and by specific sports. Also presented are participation data.

An additional objective is to provide a basis for analysis of expense trends of athletics programs within each of the two respective Division III

“subgroups” – those institutions that sponsor football and those that do not sponsor football. Thus, all data for the two subgroups are shown either in the same tables or in adjoining tables.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of 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

Surveys for the six years reported were distributed to all NCAA Division III 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](http://www.NCAA.org) Research and Publications.)

Response rates for the two subgroups were approximately 85 percent. Thus, readers are able to compare financial results for one member institution with the median and mean results for those members in the same subgroup. 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 medians for similar institutions. Some comparisons may also be drawn among the results in the two subgroups. These comparisons highlight

the difference in the operating environments of those schools sponsoring football and those that do not. 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 subgroup. The reported numbers consist almost entirely of medians and frequency distributions of means for the respective subgroups. Partial 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 four 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 expense data for each subgroup. Tables also show average number of sports offered, average number of athletes, and average expense per athlete. These tables make it possible to see overall results and to make comparisons across subgroups.

**Sections III – Subgroup and Program Information.** Each of the two subgroups is reported separately in these sections. Medians are shown for, total expenses, as well as expenses by sport and by program (gender). Frequency distributions are provided for each set of means, as are percentages of various line items, based on total expenses. Additional data are reported for salaries and benefits.

**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 two subgroups. Athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subgroup are likely to be even greater when making comparisons across the two subgroups.
3. 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.



## FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division III subgroups with (FB) and without football (W/O FB) for the 2009 fiscal year, with comparisons to the 2004 through 2008 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. Unless otherwise noted, all data are based on median values and are for the 2009 fiscal year.

### Total Expenses

- With Football -- Median total expense has increased from \$1,548,000 in 2004 to \$2,581,000 in 2009, an increase of almost 67 percent. The increase from 2008 was 10.9 percent.
- Without Football -- The increase from \$660,000 in 2004 to \$1,282,000 in 2009 is 94 percent. The median increased by three percent from 2008.

### Number of Student-Athletes

- With Football -- The average number of participating athletes rose from 448 in 2004 to 490 in 2008 and 500 in 2009.
- Without Football -- The average rose from 242 in 2004 to 272 in 2008 but fell to 262 in 2009.

### Expense per Student-Athlete

- With Football -- The resulting median expense per student athlete has risen steadily from \$3,500 in 2004 to \$5,200 in 2009, a 49 percent increase.
- Without Football -- The percentage increase here is even greater at 81 percent -- \$2,700 in 2004 versus \$4,900 in 2009.

### Division Disparity

- With Football -- The wide disparity in the division is evinced by the largest total expense of \$13,289,000, compared with the median of \$2,581,000.
- Without Football -- Similarly, the largest median expense is \$10,832,000, and the median is \$1,282,000.

### Expenses by Gender

- With Football -- For the 2009 fiscal year, total expenses for men's programs was \$945,000, which was 37 percent of total expenses. The median for women's programs was \$594,000 -- 23 percent. The percentages in 2004 were 43 and 25, respectively. Women's program expenses have increased at a higher rate than men's since 2004.
- Without Football -- The median men's expense was \$357,000 -- 28 percent, and for women's was \$370,000 -- 29 percent. The 2004 percentages were 33 percent each. The increase in women's expenses from 2004 was seventy percent, while men's expenses increased by 63 percent.

### Inflationary Effect

- With Football -- A portion of the total increase in expenses is due to inflation. For example, the total increase in men's programs from 2008 to 2009 was 12.2 percent, 2.4 percent of which was inflationary. For women's programs, 2.6 percent of the 13.4 percent increase was inflationary; and 2.4 percent of the 10.9 percent increase in total expenses was due to inflation.
- Without Football -- After removing the 2.4 percent inflationary gain, men's expenses actually decreased by 3.0 percent. Of the 8.2 percent increase in women's expenses, 2.3 percent was due to inflation. Total expenses increased by 3.2 percent, 2.2 of which was inflationary.

### Program Expenses

- With Football -- Relative spending on the three major programs of football, men's basketball, and women's basketball, has been remarkably steady over the six year period -- thirteen percent of the total expenses were devoted to football, five percent to men's basketball, and four percent to women's basketball.

Football remains the costliest of men's sports, followed by ice hockey, basketball, lacrosse, and baseball. Ice hockey is the most expensive of the women's sports, followed by basketball, crew, field hockey, and lacrosse.

- Without Football – The same is true in this subgroup – seven percent for men’s basketball and six percent for women’s basketball. Ice hockey had the highest median budget of the men’s sports, followed by basketball, baseball, and lacrosse. Ice hockey also has the highest median budget for the women, followed by basketball, lacrosse, crew, and equestrian, the latter two tied for fourth.

## **Salaries and Benefits by Sport**

- With Football -- The top three median salaries for men’s sports, (head coaches, as well as total coaches) are found in football, basketball, and ice hockey. Top women’s sports head coaching salaries are ice hockey and basketball (tied for highest), field hockey, and volleyball. The order is slightly different for the total coaching staff – basketball, ice hockey, cross country/track, and volleyball.
- Without Football – Ice hockey, basketball, and lacrosse show the highest salaries for the men, both head coaches and total staff, while ice hockey, basketball, field hockey, and soccer top the women head coaches. For total women’s staff, the order is ice hockey, basketball, field hockey, and lacrosse.

## **Distribution of Expense Line Items**

- With Football -- Salaries and benefits represent 46 percent of the total budget for this subgroup, followed by indirect institutional support at 19 percent, and team travel at thirteen percent.
- Without Football – While the ordering is the same as the Football subgroup, the relative percentages differ slightly at 42 percent, 25 percent, and twelve percent, respectively.

# **SUMMARY INFORMATION**

**TABLE 2.1**  
**HIGHLIGHTS**  
**DIVISION III**  
**Fiscal Years 2004 through 2009**

	With Football	Without Football		With Football	Without Football
<b>Median Total Expenses</b>			<b>Average Number of Athletes</b>		
2009	\$2,581,000	\$1,282,000	2009	500	262
Percent change from 2008	10.9%	3.2%	Percent change from 2008	2.04%	-3.68%
2008	\$2,328,000	\$1,242,000	2008	490	272
Percent change from 2007	7.8%	7.2%	Percent change from 2007	0.82%	7.94%
2007	\$2,160,000	\$1,159,000	2007	486	252
2006	\$2,012,000	\$1,055,000	2006	477	262
2005	\$1,804,000	\$837,000	2005	472	229
2004	\$1,548,000	\$660,000	2004	448	242
			<b>Median Expense per Athlete</b>		
			2009	5,200	4,900
			Percent change from 2008	8.7%	7.2%
			2008	4,800	4,600
			Percent change from 2007	6.9%	-0.7%
			2007	4,400	4,600
			2006	4,200	4,000
			2005	3,800	3,700
			2004	3,500	2,700

Note: Participating Athletes totals represent non– duplicated count.



**TABLE 2.2**  
**ACTIVITY DATA**  
**DIVISION III**  
**Fiscal Years 2005 through 2009**

	With Football	Without Football
<b>Participating Athletes by Program (Average)</b>		
Men's Program - 2009	313	132
-2008	306	144
-2007	303	128
-2006	294	150
-2005	293	132
-2004	276	127
Women's Program - 2009	188	129
-2008	184	125
-2007	183	124
-2006	183	127
-2005	180	117
-2004	172	115
<b>Median Expenses per Athlete</b>		
Men's Program - 2009	\$3,019	\$2,700
-2008	\$2,800	\$2,500
-2007	\$2,700	\$2,500
-2006	\$2,500	\$2,180
-2005	\$2,400	\$1,700
-2004	\$2,400	\$1,700
Women's Program - 2009	\$3,200	\$2,900
-2008	\$2,800	\$2,700
-2007	\$2,700	\$2,600
-2006	\$2,500	\$2,300
-2005	\$2,300	\$2,200
-2004	\$2,200	\$1,900

	With Football	Without Football
<b>Annual cost of full grant (Average)</b>		
Public Schools		
2009 - In-state	18,000	20,000
2009 - Out-of-state	25,000	28,000
2008 - In-state	17,000	19,000
2008 - Out-of-state	24,000	27,000
2007 - In-state	16,000	18,000
2007 - Out-of-state	23,000	26,000
2006 - In-state	16,000	17,000
2006 - Out-of-state	22,000	24,000
2005 - In-state	15,000	17,000
2005 - Out-of-state	21,000	23,000
2004 - In-state	14,000	16,000
2004 - Out-of-state	20,000	22,000
Private Schools		
2009 - In-state/Out-of-state	39,000	38,000
2008 - In-state/Out-of-state	37,000	36,000
2007 - In-state/Out-of-state	35,000	34,000
2006 - In-state/Out-of-state	33,000	32,000
2005 - In-state/Out-of-state	31,000	31,000
2004 - In-state/Out-of-state	30,000	52,000

Note: Participating Athletes totals represent non- duplicated count.

**TABLE 2.3**  
**NET OPERATING RESULTS**  
**DIVISION III**  
**Median Values**  
**Fiscal Years 2004 through 2009**

	2004	2005	2006	2007	2008	2009
<b>With Football</b>						
Total Expenses	\$1,548,000	\$1,804,000	\$2,012,000	\$2,160,000	\$2,328,000	\$2,581,000
<b>Without Football</b>						
Total Expenses	\$660,000	\$837,000	\$1,055,000	\$1,159,000	\$1,242,000	\$1,282,000

**TABLE 2.4**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION III**  
**Fiscal Years 2005 through 2009**

	2004	2005	2006	2007	2008	2009
<b>With Football</b>						
Largest Reported	\$12,916,000	\$10,166,000	\$11,158,367	\$12,184,000	\$12,678,000	\$13,289,000
Median	\$1,548,000	\$1,804,000	\$2,012,000	\$2,160,000	\$2,328,000	\$2,581,000
<b>Without Football</b>						
Largest Reported	\$4,831,000	\$4,956,000	\$10,109,000	\$52,020,000	\$10,192,000	\$10,832,000
Median	\$660,000	\$837,000	\$1,055,000	\$1,159,000	\$1,242,000	\$1,282,000

# **DIVISION III WITH FOOTBALL**

**TABLE 3.1**  
**SUMMARY of REVENUES, EXPENSES and**  
**OPERATING RESULTS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2004 through 2009**

		<b>Total Expenses</b>	
		<b>Median</b>	<b>Largest</b>
<b>2009</b>			
	<b>Men's</b>	945,000	4,733,000
	<b>Women's</b>	594,000	2,392,000
	<b>Coed</b>	898,000	9,661,000
	<b>Total</b>	2,581,000	13,289,000
<b>2008</b>			
	<b>Men's</b>	842,000	4,339,000
	<b>Women's</b>	524,000	2,244,000
	<b>Coed</b>	855,000	9,659,000
	<b>Total</b>	2,328,000	12,678,000
<b>2007</b>			
	<b>Men's</b>	805,000	4,234,000
	<b>Women's</b>	485,000	1,945,000
	<b>Coed</b>	832,000	9,821,000
	<b>Total</b>	2,160,000	12,184,000
<b>2006</b>			
	<b>Men's</b>	742,000	4,092,000
	<b>Women's</b>	457,000	2,292,000
	<b>Coed</b>	778,000	9,138,000
	<b>Total</b>	2,012,000	11,158,000
<b>2005</b>			
	<b>Men's</b>	699,000	3,698,000
	<b>Women's</b>	414,000	1,838,000
	<b>Coed</b>	589,000	8,254,000
	<b>Total</b>	1,804,000	10,166,000
<b>2004</b>			
	<b>Men's</b>	663,000	6,411,000
	<b>Women's</b>	386,000	5,306,000
	<b>Coed</b>	481,000	3,704,000
	<b>Total</b>	1,548,000	12,916,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.

Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.



TABLE 3.2  
SUMMARY DATA RESTATED IN 2004  
DOLLARS  
DIVISION III WITH FOOTBALL  
Median Values  
Fiscal Years 2004 through 2009

	Total Expenses
<b>2009 (1.205)</b>	
Men's	784,000
Women's	493,000
Coed	746,000
<b>Total</b>	<b>2,142,000</b>
<b>2008 (1.179)</b>	
Men's	714,000
Women's	445,000
Coed	725,000
<b>Total</b>	<b>1,975,000</b>
<b>2007 (1.123)</b>	
Men's	714,000
Women's	445,000
Coed	725,000
<b>Total</b>	<b>1,975,000</b>
<b>2006 (1.092)</b>	
Men's	680,000
Women's	418,000
Coed	712,000
<b>Total</b>	<b>1,842,000</b>
<b>2005 (1.039)</b>	
Men's	673,000
Women's	398,000
Coed	567,000
<b>Total</b>	<b>1,736,000</b>
<b>2004 (1.00)</b>	
Men's	663,000
Women's	386,000
Coed	481,000
<b>Total</b>	<b>1,548,000</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3  
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 3.3**  
**PERCENTAGE CHANGE FROM PRIOR YEAR**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2004 through 2009**

		Real	Total Expenses Inflationary	Total
<b>2009</b>				
	<b>Men's</b>	9.80%	2.43%	12.23%
	<b>Women's</b>	10.79%	2.57%	13.36%
	<b>Coed</b>	2.90%	2.13%	5.03%
	<b>Total</b>	8.46%	2.41%	10.87%
<b>2008</b>				
	<b>Men's</b>	-0.42%	5.01%	4.60%
	<b>Women's</b>	3.01%	5.03%	8.04%
	<b>Coed</b>	-2.16%	4.92%	2.76%
	<b>Total</b>	2.65%	5.13%	7.78%
<b>2007</b>				
	<b>Men's</b>	5.44%	3.05%	8.49%
	<b>Women's</b>	3.35%	2.78%	6.13%
	<b>Coed</b>	4.07%	2.87%	6.94%
	<b>Total</b>	4.45%	2.90%	7.36%
<b>2006</b>				
	<b>Men's</b>	1.04%	5.11%	6.15%
	<b>Women's</b>	5.03%	5.36%	10.39%
	<b>Coed</b>	25.57%	6.52%	32.09%
	<b>Total</b>	6.11%	5.42%	11.53%
<b>2005</b>				
	<b>Men's</b>	1.51%	3.92%	5.43%
	<b>Women's</b>	3.11%	4.15%	7.25%
	<b>Coed</b>	17.88%	4.57%	22.45%
	<b>Total</b>	12.14%	4.39%	16.54%

Notes: The Total Change reflects unadjusted amounts for the period.  
The Real Change reflects the change after removal of the effects of inflation.  
The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 3.4**  
**TRENDS in Program EXPENSES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2004 through 2009**

		Total Expenses	
		Median	Largest
<b>2009</b>			
	Football	331,000	2,834,000
	Men's Basketball	121,000	571,000
	Women's Basketball	107,000	456,000
<b>2008</b>			
	Football	304,000	2,670,000
	Men's Basketball	113,000	397,000
	Women's Basketball	97,000	369,000
<b>2007</b>			
	Football	284,000	2,080,000
	Men's Basketball	107,000	358,000
	Women's Basketball	93,000	317,000
<b>2006</b>			
	Football	271,000	2,226,000
	Men's Basketball	102,000	329,000
	Women's Basketball	84,000	289,000
<b>2005</b>			
	Football	243,000	3,169,000
	Men's Basketball	93,000	395,000
	Women's Basketball	78,000	278,000
<b>2004</b>			
	Football	224,000	726,000
	Men's Basketball	88,000	563,000
	Women's Basketball	73,000	554,000

**TABLE 3.5**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	Public	Private	Total
<b>Salaries and Benefits – University paid</b>			
Men	323,000	512,000	488,000
Women	257,000	333,000	327,000
Administrative and Non-gender	575,000	403,000	417,000
Total	1,191,000	1,227,000	1,221,000
<b>Team travel</b>			
Men	153,000	176,000	170,000
Women	148,000	134,000	137,000
Administrative and Non-gender	1,000	3,000	3,000
Total	291,000	327,000	315,000
<b>Recruiting</b>			
Men	13,000	24,000	23,000
Women	8,000	11,000	10,000
Administrative and Non-gender	0	0	0
Total	23,000	39,000	37,000
<b>Equipment/uniforms/supplies</b>			
Men	76,000	85,000	84,000
Women	43,000	41,000	41,000
Administrative and Non-gender	26,000	16,000	17,000
Total	162,000	150,000	152,000
<b>Fundraising</b>			
Men	2,000	0	0
Women	0	0	0
Administrative and Non-gender	5,000	1,000	1,000
Total	10,000	9,000	9,000
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	8,000	32,000	26,000
Total	15,000	39,000	31,000
<b>Membership Dues</b>			
Men	2,000	1,000	1,000
Women	1,000	1,000	1,000
Administrative and Non-gender	17,000	18,000	18,000
Total	21,000	22,000	22,000



**Facilities Maintenance and Rental**

Men	0	0	0
Women	0	0	0
Administrative and Non-gender	13,000	0	0
<b>Total</b>	<b>29,000</b>	<b>5,000</b>	<b>7,000</b>

**Indirect Institutional Support**

Men	0	0	0
Women	0	0	0
Administrative and Non-gender	129,000	168,000	150,000
<b>Total</b>	<b>157,000</b>	<b>297,000</b>	<b>256,000</b>

**Other**

Men	2,000	12,000	10,000
Women	2,000	5,000	5,000
Administrative and Non-gender	40,000	45,000	43,000
<b>Total</b>	<b>46,000</b>	<b>95,000</b>	<b>89,000</b>

**Total Operating Expenses**

Men	855,000	956,000	945,000
Women	575,000	597,000	594,000
Administrative and Non-gender	927,000	895,000	898,000
<b>Total</b>	<b>2,513,000</b>	<b>2,597,000</b>	<b>2,581,000</b>

TABLE 3.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2009  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	312,000	483,000	615,000	673,000
Women	151,000	290,000	400,000	502,000
Administrative and Non-gender	276,000	313,000	510,000	736,000
Total	757,000	1,099,000	1,459,000	1,970,000
<b>Team travel</b>				
Men	114,000	151,000	193,000	298,000
Women	79,000	111,000	151,000	248,000
Administrative and Non-gender	0	6,000	4,000	4,000
Total	202,000	271,000	380,000	544,000
<b>Recruiting</b>				
Men	12,000	21,000	29,000	33,000
Women	6,000	9,000	12,000	15,000
Administrative and Non-gender	0	0	0	0
Total	21,000	34,000	43,000	50,000
<b>Equipment/uniforms/supplies</b>				
Men	56,000	76,000	89,000	106,000
Women	26,000	39,000	47,000	57,000
Administrative and Non-gender	14,000	18,000	20,000	17,000
Total	95,000	135,000	181,000	194,000
<b>Fundraising</b>				
Men	0	0	0	2,000
Women	0	0	0	0
Administrative and Non-gender	0	1,000	3,000	1,000
Total	5,000	9,000	16,000	20,000
<b>Game Expenses</b>				
Men	27,000	32,000	38,000	52,000
Women	19,000	27,000	25,000	39,000
Administrative and Non-gender	0	0	0	2,000
Total	53,000	63,000	72,000	98,000
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	28,000	25,000	30,000	24,000
<b>Total</b>	32,000	26,000	43,000	32,000

<b>Membership Dues</b>				
Men	1,000	1,000	2,000	2,000
Women	0	1,000	1,000	2,000
Administrative and Non-gender	16,000	19,000	18,000	20,000
Total	18,000	22,000	24,000	26,000
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	1,000
Women	0	0	0	0
Administrative and Non-gender	0	0	1,000	5,000
Total	5,000	1,000	6,000	27,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	100,000	373,000	1,248,000
Total	18,000	141,000	380,000	1,287,000
<b>Other</b>				
Men	1,000	16,000	11,000	30,000
Women	1,000	7,000	5,000	14,000
Administrative and Non-gender	23,000	45,000	49,000	96,000
Total	36,000	89,000	90,000	149,000
<b>Total Operating Expenses</b>				
Men	591,000	870,000	1,065,000	1,453,000
Women	326,000	530,000	672,000	976,000
Administrative and Non-gender	480,000	727,000	1,181,000	2,128,000
Total	1,493,000	2,159,000	2,925,000	4,658,000

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

**TABLE 3.7**  
**TOTAL EXPENSES BY SPORT**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

<b>Sport</b>	<b>Men's Program Expenses</b>	<b>Women's Program Expenses</b>
Baseball	108,000	NA
Basketball	121,000	107,000
Crew	NA	90,000
Equestrian	NA	52,000
Fencing	40,000	29,000
Field Hockey	NA	84,000
Football	331,000	NA
Golf	28,000	25,000
Gymnastics	64,000	90,000
Ice Hockey	145,000	126,000
Lacrosse	118,000	77,000
Rifle	3,000	3,000
Skiing	54,000	52,000
Soccer	75,000	73,000
Softball	NA	74,000
Swimming	56,000	53,000
Tennis	28,000	26,000
Track & Field/X Country	78,000	75,000
Volleyball	58,000	75,000
Water Polo	53,000	49,000
Wrestling	79,000	NA
Other	86,000	28,000



**TABLE 3.8(a)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	\$36,000	\$11,000	\$51,000
Basketball	\$50,000	\$16,000	\$69,000
Cross Country/Track	\$27,000	\$9,000	\$41,000
Fencing	\$13,000	\$0	\$13,000
Football	\$71,000	\$115,000	\$191,000
Golf	\$11,000	\$0	\$11,000
Gymnastics	\$26,000	\$3,000	\$28,000
Ice Hockey	\$46,000	\$14,000	\$60,000
Lacrosse	\$45,000	\$13,000	\$59,000
Rifle	\$3,000	\$0	\$3,000
Skiing	\$14,000	\$4,000	\$18,000
Soccer	\$31,000	\$6,000	\$40,000
Swimming	\$22,000	\$5,000	\$28,000
Tennis	\$11,000	\$0	\$13,000
Volleyball	\$23,000	\$4,000	\$23,000
Water Polo	\$25,000	\$4,000	\$27,000
Wrestling	\$33,000	\$7,000	\$43,000
Other	\$43,000	\$8,000	\$46,000

**TABLE 3.8(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>
<b>Basketball</b>	\$43,000	\$12,000	\$60,000
<b>Bowling</b>	\$11,000	\$-	\$11,000
<b>Crew</b>	\$28,000	\$8,000	\$39,000
<b>Cross Country/Track</b>	\$27,000	\$9,000	\$41,000
<b>Equestrian</b>	\$15,000	\$4,000	\$15,000
<b>Fencing</b>	\$12,000	\$2,000	\$13,000
<b>Field Hockey</b>	\$38,000	\$6,000	\$45,000
<b>Golf</b>	\$9,000	\$-	\$11,000
<b>Gymnastics</b>	\$29,000	\$8,000	\$39,000
<b>Ice Hockey</b>	\$43,000	\$10,000	\$54,000
<b>Lacrosse</b>	\$36,000	\$6,000	\$45,000
<b>Rifle</b>	\$3,000	\$-	\$3,000
<b>Skiing</b>	\$21,000	\$3,000	\$28,000
<b>Soccer</b>	\$30,000	\$5,000	\$39,000
<b>Softball</b>	\$31,000	\$7,000	\$39,000
<b>Swimming</b>	\$21,000	\$5,000	\$28,000
<b>Tennis</b>	\$12,000	\$1,000	\$14,000
<b>Volleyball</b>	\$33,000	\$5,000	\$40,000
<b>Water Polo</b>	\$25,000	\$3,000	\$27,000
<b>Other</b>	\$13,000	\$1,000	\$25,000

**TABLE 3.9**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**  
**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	214,000	182,000	\$-	302,000	251,000	\$-	293,000	236,000	\$-
Assistant Coaches	127,000	51,000	\$-	196,000	65,000	\$-	192,000	64,000	\$-
Administrative Salaries	\$-	\$-	575,000	\$-	\$-	403,000	\$-	\$-	417,000
<b>Total Program</b>	<b>323,000</b>	<b>257,000</b>	<b>575,000</b>	<b>512,000</b>	<b>333,000</b>	<b>403,000</b>	<b>488,000</b>	<b>327,000</b>	<b>417,000</b>

**TABLE 3.10**  
**OPERATING EXPENSE DISTRIBUTION PERCENTAGES**  
**DIVISION III WITH FOOTBALL**  
**PERCENT OF TOTAL EXPENSES**  
**Mean Values**  
**Fiscal Year 2009**

	Public	Private	Total		Public	Private	Total
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	15%	19%	18%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	23%	15%	16%	Administrative and Non-gender	1%	1%	1%
Total	49%	45%	46%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	7%	7%	7%	Men	1%	0%	1%
Women	6%	5%	5%	Women	1%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	13%	12%	13%	Total	3%	1%	1%
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	2%	1%	Total	0%	0%	0%
<b>Equipment/uniforms/supplies</b>				<b>Facilities Maintenance and Rental</b>			
Men	3%	3%	3%	Men	0%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	5%	1%	2%
Total	6%	6%	6%	Total	5%	2%	2%
<b>Fundraising</b>				<b>Indirect Institutional Support</b>			
Men	1%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	9%	18%	17%
Total	2%	1%	1%	Total	10%	20%	19%
<b>Game Expenses</b>				<b>Other</b>			
Men	2%	2%	2%	Men	1%	1%	1%
Women	1%	1%	1%	Women	0%	1%	1%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	4%	2%	3%
Total	3%	3%	3%	Total	5%	4%	5%
<b>Medical</b>				<b>Total Operating Expenses</b>			
Men	0%	0%	0%	Men	31%	36%	35%
Women	0%	0%	0%	Women	23%	23%	23%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	46%	41%	42%
Total	1%	1%	1%	<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**TABLE 3.12**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	607,000	1,441,000
<b>11-20</b>	1,442,000	1,703,000
<b>21-30</b>	1,704,000	1,952,000
<b>31-40</b>	1,953,000	2,232,000
<b>41-50</b>	2,233,000	2,580,000
<b>51-60</b>	2,581,000	2,858,000
<b>61-70</b>	2,859,000	3,303,000
<b>71-80</b>	3,304,000	3,713,000
<b>81-90</b>	3,714,000	5,114,000
<b>91-100</b>	5,115,000	13,289,000

**TABLE 3.13**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	148,000	529,000
<b>11-20</b>	530,000	634,000
<b>21-30</b>	635,000	750,000
<b>31-40</b>	751,000	838,000
<b>41-50</b>	839,000	944,000
<b>51-60</b>	945,000	1,062,000
<b>61-70</b>	1,063,000	1,134,000
<b>71-80</b>	1,135,000	1,300,000
<b>81-90</b>	1,301,000	1,581,000
<b>91-100</b>	1,582,000	4,733,000

**TABLE 3.14**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	128,000	287,000
<b>11-20</b>	288,000	371,000
<b>21-30</b>	372,000	421,000
<b>31-40</b>	422,000	516,000
<b>41-50</b>	517,000	593,000
<b>51-60</b>	594,000	668,000
<b>61-70</b>	669,000	773,000
<b>71-80</b>	774,000	883,000
<b>81-90</b>	884,000	1,202,000
<b>91-100</b>	1,203,000	2,392,000

**TABLE 3.15**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	0	397,000
<b>11-20</b>	398,000	491,000
<b>21-30</b>	492,000	638,000
<b>31-40</b>	639,000	764,000
<b>41-50</b>	765,000	897,000
<b>51-60</b>	898,000	1,123,000
<b>61-70</b>	1,124,000	1,316,000
<b>71-80</b>	1,317,000	1,651,000
<b>81-90</b>	1,652,000	2,524,000
<b>91-100</b>	2,525,000	9,661,000

# **DIVISION III WITHOUT FOOTBALL**



**TABLE 5.1**  
**SUMMARY of REVENUES, EXPENSES and**  
**OPERATING RESULTS**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2009**

		<b>Total Expenses</b>	
		<b>Median</b>	<b>Largest</b>
<b>2009</b>			
	<b>Men's</b>	357,000	2,209,000
	<b>Women's</b>	370,000	1,629,000
	<b>Coed</b>	614,000	9,394,000
	<b>Total</b>	1,282,000	10,832,000
<b>2008</b>			
	<b>Men's</b>	359,000	2,148,000
	<b>Women's</b>	342,000	1,534,000
	<b>Coed</b>	636,000	8,973,000
	<b>Total</b>	1,242,000	10,192,000
<b>2007</b>			
	<b>Men's</b>	325,000	2,277,000
	<b>Women's</b>	322,000	1,457,000
	<b>Coed</b>	560,000	50,942,000
	<b>Total</b>	1,159,000	52,020,000
<b>2006</b>			
	<b>Men's</b>	327,000	1,813,000
	<b>Women's</b>	295,000	7,879,000
	<b>Coed</b>	472,000	8,963,000
	<b>Total</b>	1,055,000	10,109,000
<b>2005</b>			
	<b>Men's</b>	226,000	1,744,000
	<b>Women's</b>	261,000	1,273,000
	<b>Coed</b>	294,000	3,975,000
	<b>Total</b>	837,000	4,956,000
<b>2004</b>			
	<b>Men's</b>	219,000	1,780,000
	<b>Women's</b>	218,000	1,268,000
	<b>Coed</b>	203,000	3,542,000
	<b>Total</b>	660,000	4,831,000

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.

Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 5.2  
SUMMARY DATA RESTATED IN 2004  
DOLLARS  
DIVISION III WITHOUT FOOTBALL  
Median Values  
Fiscal Years 2004 through 2009

	Total Expenses
<b>2009 (1.205)</b>	
Men's	296,000
Women's	307,000
Coed	509,000
<b>Total</b>	<b>1,064,000</b>
<b>2008 (1.179)</b>	
Men's	305,000
Women's	290,000
Coed	539,000
<b>Total</b>	<b>1,053,000</b>
<b>2007 (1.123)</b>	
Men's	289,000
Women's	286,000
Coed	498,000
<b>Total</b>	<b>1,032,000</b>
<b>2006 (1.092)</b>	
Men's	299,000
Women's	270,000
Coed	433,000
<b>Total</b>	<b>966,000</b>
<b>2005 (1.039)</b>	
Men's	218,000
Women's	251,000
Coed	283,000
<b>Total</b>	<b>806,000</b>
<b>2004 (1.00)</b>	
Men's	219,000
Women's	218,000
Coed	203,000
<b>Total</b>	<b>660,000</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 255.1; 2007 = 260.3; 2008 = 275.2; 2009 = 279.3  
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 5.3**  
**PERCENTAGE CHANGE FROM PRIOR YEAR**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2009**

		Total Expenses		
		Real	Inflationary	Total
2009				
	Men's	-2.95%	2.39%	-0.56%
	Women's	5.86%	2.33%	8.19%
	Coed	-5.57%	2.11%	-5.46%
	Total	1.04%	2.18%	5.22%
2008				
	Men's	5.54%	4.93%	10.46%
	Women's	1.40%	4.81%	6.21%
	Coed	8.23%	5.34%	15.57%
	Total	2.03%	5.13%	7.16%
2007				
	Men's	-5.34%	2.73%	-0.61%
	Women's	5.93%	5.23%	9.15%
	Coed	15.01%	5.63%	18.64%
	Total	6.83%	5.03%	9.86%
2006				
	Men's	37.16%	7.53%	44.69%
	Women's	7.57%	5.46%	15.03%
	Coed	55.00%	7.54%	60.54%
	Total	19.85%	6.19%	26.05%
2005				
	Men's	-0.46%	5.65%	5.20%
	Women's	15.14%	4.59%	19.72%
	Coed	39.41%	5.42%	44.83%
	Total	22.12%	4.70%	26.82%

Notes: The Total Change reflects unadjusted amounts for the period.  
The Real Change reflects the change after removal of the effects of inflation.  
The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 5.4**  
**TRENDS in Program EXPENSES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2009**

		Total Expenses	
		Median	Largest
<b>2009</b>			
	Men's Basketball	85,000	402,000
	Women's Basketball	79,000	378,000
<b>2008</b>			
	Men's Basketball	86,000	345,000
	Women's Basketball	76,000	411,000
<b>2007</b>			
	Men's Basketball	76,000	353,000
	Women's Basketball	66,000	449,000
<b>2006</b>			
	Men's Basketball	75,000	337,000
	Women's Basketball	63,000	394,000
<b>2005</b>			
	Men's Basketball	66,000	309,000
	Women's Basketball	58,000	396,000
<b>2004</b>			
	Men's Basketball	52,000	320,000
	Women's Basketball	48,000	373,000

**TABLE 5.5**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	Public	Private	Total
<b>Salaries and Benefits – University paid</b>			
Men	204,000	121,000	130,000
Women	178,000	174,000	177,000
Administrative and Non-gender	431,000	256,000	286,000
Total	788,000	552,000	588,000
<b>Team travel</b>			
Men	95,000	74,000	83,000
Women	86,000	80,000	81,000
Administrative and Non-gender	0	0	0
Total	222,000	169,000	174,000
<b>Recruiting</b>			
Men	5,000	5,000	5,000
Women	5,000	5,000	5,000
Administrative and Non-gender	0	0	0
Total	11,000	12,000	11,000
<b>Equipment/uniforms/supplies</b>			
Men	40,000	26,000	29,000
Women	31,000	28,000	29,000
Administrative and Non-gender	0	1,000	0
Total	76,000	59,000	73,000
<b>Fundraising</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	4,000	0	0
Total	14,000	1,000	2,000
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	13,000	1,000	8,000
Total	14,000	10,000	12,000
<b>Membership Dues</b>			
Men	1,000	1,000	1,000
Women	1,000	1,000	1,000
Administrative and Non-gender	14,000	13,000	14,000
Total	16,000	16,000	16,000

**Facilities Maintenance and Rental**

Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
<b>Total</b>	<b>7,000</b>	<b>9,000</b>	<b>9,000</b>

**Indirect Institutional Support**

Men	0	0	0
Women	0	0	0
Administrative and Non-gender	65,000	36,000	42,000
<b>Total</b>	<b>137,000</b>	<b>103,000</b>	<b>122,000</b>

**Other**

Men	0	0	0
Women	0	2,000	0
Administrative and Non-gender	26,000	25,000	26,000
<b>Total</b>	<b>49,000</b>	<b>35,000</b>	<b>38,000</b>

**Total Operating Expenses**

Men	420,000	311,000	357,000
Women	361,000	372,000	370,000
Administrative and Non-gender	698,000	465,000	614,000
<b>Total</b>	<b>1,539,000</b>	<b>1,175,000</b>	<b>1,282,000</b>



TABLE 5.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2009  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	38,000	110,000	206,000	352,000
Women	108,000	129,000	194,000	404,000
Administrative and Non-gender	73,000	239,000	339,000	671,000
Total	249,000	534,000	800,000	1,383,000
<b>Team travel</b>				
Men	25,000	55,000	123,000	177,000
Women	39,000	61,000	111,000	195,000
Administrative and Non-gender	0	1,000	0	4,000
Total	79,000	135,000	229,000	423,000
<b>Recruiting</b>				
Men	1,000	5,000	5,000	14,000
Women	2,000	4,000	6,000	14,000
Administrative and Non-gender	0	0	0	0
Total	4,000	10,000	11,000	29,000
<b>Equipment/uniforms/supplies</b>				
Men	11,000	23,000	42,000	62,000
Women	16,000	21,000	35,000	58,000
Administrative and Non-gender	0	0	3,000	26,000
Total	29,000	50,000	96,000	161,000
<b>Fundraising</b>				
Men	0	0	0	1,000
Women	0	0	0	0
Administrative and Non-gender	0	0	1,000	13,000
Total	0	0	3,000	20,000
<b>Game Expenses</b>				
Men	14,000	20,000	28,000	36,000
Women	18,000	19,000	27,000	35,000
Administrative and Non-gender	0	0	0	3,000
Total	32,000	44,000	59,000	83,000
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	8,000	15,000	15,000
<b>Total</b>	9,000	9,000	16,000	23,000

<b>Membership Dues</b>				
Men	0	0	1,000	2,000
Women	1,000	1,000	1,000	2,000
Administrative and Non-gender	5,000	11,000	15,000	19,000
Total	13,000	15,000	18,000	24,000
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	13,000
Total	5,000	0	13,000	43,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	70,000	700,000
Total	30,000	42,000	191,000	700,000
<b>Other</b>				
Men	0	0	0	3,000
Women	2,000	0	0	3,000
Administrative and Non-gender	1,000	15,000	37,000	85,000
Total	13,000	25,000	46,000	105,000
<b>Total Operating Expenses</b>				
Men	138,000	274,000	452,000	711,000
Women	238,000	272,000	447,000	802,000
Administrative and Non-gender	163,000	434,000	716,000	1,575,000
Total	599,000	1,017,000	1,691,000	3,120,000

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

**TABLE 5.7**  
**TOTAL EXPENSES BY SPORT**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

<b>Sport</b>	<b>Men's Program Expenses</b>	<b>Women's Program Expenses</b>
Baseball	83,000	NA
Basketball	85,000	79,000
Crew	NA	59,000
Equestrian	NA	59,000
Fencing	38,000	33,000
Field Hockey	NA	60,000
Football	NA	NA
Golf	20,000	28,000
Gymnastics	0	35,000
Ice Hockey	158,000	139,000
Lacrosse	80,000	61,000
Rifle	14,000	15,000
Skiing	48,000	25,000
Soccer	60,000	57,000
Softball	NA	53,000
Swimming	51,000	49,000
Tennis	20,000	20,000
Track & Field/X Country	21,000	22,000
Volleyball	32,000	40,000
Water Polo	22,000	22,000
Wrestling	63,000	NA
Other	52,000	30,000

**TABLE 5.8(a)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	\$21,000	\$5,000	\$29,000
Basketball	\$35,000	\$7,000	\$45,000
Cross Country/Track	\$9,000	\$2,000	\$11,000
Fencing	\$15,000	\$2,000	\$22,000
Football			
Golf	\$6,000	\$-	\$7,000
Gymnastics			
Ice Hockey	\$42,000	\$7,000	\$53,000
Lacrosse	\$30,000	\$6,000	\$38,000
Rifle	\$12,000	\$2,000	\$14,000
Skiing	\$22,000	\$1,000	\$22,000
Soccer	\$21,000	\$4,000	\$26,000
Swimming	\$19,000	\$4,000	\$24,000
Tennis	\$6,000	\$-	\$8,000
Volleyball	\$7,000	\$2,000	\$10,000
Water Polo	\$6,000	\$-	\$7,000
Wrestling	\$15,000	\$6,000	\$21,000
Other	\$20,000	\$4,000	\$25,000

**TABLE 5.8(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>
<b>Basketball</b>	\$33,000	\$6,000	\$42,000
<b>Bowling</b>	\$8,000	\$-	\$8,000
<b>Crew</b>	\$18,000	\$5,000	\$25,000
<b>Cross Country/Track</b>	\$8,000	\$2,000	\$11,000
<b>Equestrian</b>	\$11,000	\$3,000	\$20,000
<b>Fencing</b>	\$12,000	\$2,000	\$13,000
<b>Field Hockey</b>	\$24,000	\$4,000	\$33,000
<b>Golf</b>	\$9,000	\$-	\$10,000
<b>Gymnastics</b>	\$9,000	\$7,000	\$16,000
<b>Ice Hockey</b>	\$52,000	\$6,000	\$56,000
<b>Lacrosse</b>	\$21,000	\$4,000	\$31,000
<b>Rifle</b>	\$8,000	\$3,000	\$12,000
<b>Skiing</b>	\$12,000	\$1,000	\$14,000
<b>Soccer</b>	\$21,000	\$4,000	\$25,000
<b>Softball</b>	\$14,000	\$4,000	\$19,000
<b>Swimming</b>	\$15,000	\$4,000	\$23,000
<b>Tennis</b>	\$7,000	\$1,000	\$8,000
<b>Volleyball</b>	\$11,000	\$3,000	\$14,000
<b>Water Polo</b>	\$7,000	\$-	\$7,000
<b>Other</b>	\$12,000	\$1,000	\$12,000

**TABLE 5.9**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**  
**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
<b>Head Coaches</b>	114,000	119,000	\$-	97,000	124,000	\$-	102,000	121,000	\$-
<b>Assistant Coaches</b>	29,000	27,000	\$-	25,000	29,000	\$-	26,000	28,000	\$-
<b>Administrative Salaries</b>	\$-	\$-	431,000	\$-	\$-	256,000	\$-	\$-	286,000
<b>Total Program</b>	204,000	178,000	431,000	121,000	174,000	256,000	130,000	177,000	286,000



TABLE 5.10  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION III WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Mean Values  
Fiscal Year 2009

	Public	Private	Total		Public	Private	Total
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	12%	10%	11%	Men	0%	0%	0%
Women	11%	13%	13%	Women	0%	0%	0%
Administrative and Non-gender	24%	17%	19%	Administrative and Non-gender	1%	1%	1%
Total	47%	40%	42%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	6%	6%	6%	Men	1%	0%	0%
Women	6%	6%	6%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	13%	12%	Total	1%	1%	1%
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	0%	1%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	0%	0%	0%
<b>Equipment/uniforms/supplies</b>				<b>Facilities Maintenance and Rental</b>			
Men	2%	2%	2%	Men	0%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	3%	2%	2%
Total	5%	5%	5%	Total	3%	3%	3%
<b>Fundraising</b>				<b>Indirect Institutional Support</b>			
Men	0%	0%	0%	Men	1%	0%	0%
Women	0%	0%	0%	Women	1%	2%	1%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	18%	25%	23%
Total	1%	1%	1%	Total	19%	27%	25%
<b>Game Expenses</b>				<b>Other</b>			
Men	2%	2%	2%	Men	0%	0%	0%
Women	1%	2%	2%	Women	0%	1%	0%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	3%	3%	3%
Total	4%	4%	4%	Total	4%	4%	4%
<b>Medical</b>				<b>Total Operating Expenses</b>			
Men	0%	0%	0%	Men	24%	22%	23%
Women	0%	0%	0%	Women	23%	27%	26%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	53%	51%	51%
Total	1%	1%	1%	<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**TABLE 5.12**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	278,000	540,000
<b>11-20</b>	541,000	768,000
<b>21-30</b>	769,000	891,000
<b>31-40</b>	892,000	1,035,000
<b>41-50</b>	1,036,000	1,281,000
<b>51-60</b>	1,282,000	1,606,000
<b>61-70</b>	1,607,000	1,934,000
<b>71-80</b>	1,935,000	2,534,000
<b>81-90</b>	2,535,000	3,922,000
<b>91-100</b>	3,923,000	10,832,000

**TABLE 5.13**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	0	0
<b>11-20</b>	0	0
<b>21-30</b>	152,000	206,000
<b>31-40</b>	207,000	260,000
<b>41-50</b>	261,000	356,000
<b>51-60</b>	357,000	434,000
<b>61-70</b>	435,000	544,000
<b>71-80</b>	545,000	660,000
<b>81-90</b>	661,000	756,000
<b>91-100</b>	757,000	2,209,000

**TABLE 5.14**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	72,000	148,000
<b>11-20</b>	149,000	217,000
<b>21-30</b>	218,000	259,000
<b>31-40</b>	260,000	301,000
<b>41-50</b>	302,000	369,000
<b>51-60</b>	370,000	471,000
<b>61-70</b>	472,000	586,000
<b>71-80</b>	587,000	740,000
<b>81-90</b>	741,000	892,000
<b>91-100</b>	893,000	1,629,000

**TABLE 5.15**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2009**

<b>1-10</b>	0	0
<b>11-20</b>	0	0
<b>21-30</b>	253,000	320,000
<b>31-40</b>	321,000	428,000
<b>41-50</b>	429,000	613,000
<b>51-60</b>	614,000	717,000
<b>61-70</b>	718,000	890,000
<b>71-80</b>	891,000	1,278,000
<b>81-90</b>	1,279,000	2,110,000
<b>91-100</b>	2,111,000	9,394,000

# GLOSSARY

<b>Athletics aid equivalencies:</b>	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.	<b>Division II:</b>	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.
<b>Capital Expenditures:</b>	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.	<b>Division III:</b>	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.
<b>Football Bowl Sub-division:</b>	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.	<b>Direct Institutional support:</b>	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.
<b>Football Championship Sub-division:</b>	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 women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.	<b>Indirect Institutional Support:</b>	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
<b>Division I without Football:</b>	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.		

<b>Inflationary Effect:</b>	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.	<b>Private institutions:</b>	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.
<b>Median Values:</b>	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.	<b>Public institutions:</b>	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.
<b>Net operating results:</b>	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.)	<b>Revenues:</b>	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.
<b>Non-gender revenues and expenses:</b>	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.	<b>Third Party Payments:</b>	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.
<b>Object of expenditure:</b>	Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.		
<b>Operating expenses:</b>	Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.		

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to providing a  
**quality**  
education to

**STUDENT** – **ATHLETES**

