

Revenues & EXPENSES

2004 – 2009

NCAA® DIVISION II
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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August 2010

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division II Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2009

This report provides summary information concerning revenues and expenses of NCAA Division II 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 those 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 revenue and expense trends of athletics programs for Division II athletics programs with and without football teams. A third objective is to provide data relevant to gender issues.

Methodology. The survey was distributed to all Division II member institutions, including provisional members, with a resulting usable response rate of close to 100%. 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 of NACUBO and the NCAA leadership. These improvements include:

- The use of audited financial data for the first time;
- The designation of generated revenues, including only those revenues earned by activities of the athletics programs;
- The designation of allocated revenues, which include direct institutional support, indirect institutional support, student fees, and direct governmental support;
- The reporting of total revenues and net generated revenues, after excluding allocated revenues;
- 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 and
- 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 subsequent editions, including 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.

- Virtually all expense dashboard indicators, have been steady over the six year period.
- Generated revenues, however, have declined over the period, the result of which is a greater portion of operating expenses covered by Allocated Revenues.

- Total athletics expenditures as a percentage of the total institutional budget has also remained constant in the five to six percent range. This is without regard to revenues generated by Athletics. Thus, the growth rate for athletics expenditures has been very close to that of the overall institution.
- In both subgroups there remains significant disparity in generated revenues and expenses among their respective members.
- Cash contributions, sports camps, and ticket sales provide the major portion of generated revenues for both subgroups but, when combined, nevertheless account for less than ten percent of total revenues.
- Negative net revenues have increased steadily over the period. The football schools have seen increases in the median deficit of 66 percent since 2004 and seven percent since 2008, the median deficit for the non-football schools has increased by 49 percent since 2004 but only three percent since 2008.

INTRODUCTION

Revenues and Expenses of NCAA Division II Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2009

BACKGROUND AND CHANGES

This 2010 edition of Revenues and Expenses of Intercollegiate Athletics Programs reflects significant changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes are 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 is to isolate the financial impact of athletics on the respective educational institutions, rather than the surplus or deficit of the athletics budget.

Revenue Definitions. Revenues appearing on the athletics budget are now grouped as either (1) allocated revenues or (2) generated revenues. The former are comprised of:

- student fees directly allocated to athletics;
- direct institutional support, which are financial transfers directly from the general fund to athletics;
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution in behalf of athletics, and
- direct governmental support – the receipt of funds from state and local governmental agencies that are designated for athletics.

Generated revenues are produced by the athletics department and include ticket sales, radio and television receipts, alumni contributions, guarantees, royalties, NCAA distributions, and other revenue sources that are not dependent upon entities outside the athletics department.

Expense Definitions. Similarly, 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 a line item on both the revenue and the expense side. Since indirect support is excluded from generated revenues, the resulting expense item is included in the net cost to the institution.

Net Results. New terminology for the net operating results of the athletics department is also introduced in this report. “Net Generated Revenue” results when total generated revenues exceed university paid (or guaranteed) expenses. A “Negative Net Revenue” results when university paid (or guaranteed) expenses exceed generated revenues. These are generally recognized terms in the Economics literature.

Reporting of Median Values. Also significant in this report is the change from reporting **average** (or mean) data to **median** data. 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. 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 revenues and expenses of NCAA Division II and its two subgroups for the 2004 through 2009 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. These data are, indeed, consistent with and comparative to those reported in 2009. 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 close to 100% 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 on the NCAA 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 this year's study. 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. Percentile tables reporting net revenue for programs and sports now reflect the removal of allocated revenues.
3. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than thirty percent of total operating expenses.
4. 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.

The 2004 fiscal year was 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 sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

An additional objective is to provide a basis for analysis of the revenue and expense trends of Division II athletics programs with and without football teams. Thus, all data for a particular subgroup are shown in a self-contained section in the report, although some summary data for all Division II member institutions are provided in a summary section in the report.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subgroup. Additional information in this area may be obtained from the NCAA biennial Gender Equity Report.

SURVEY METHODS

Surveys were distributed to all NCAA Division II 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.

Response rates were approximately 100 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. 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, with men's and women's basketball information also provided for the entire division. 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 through 2008 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 seven 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 revenue and expense data for each subgroup, as well as net generated revenues (surpluses and deficits.) 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 and IV – Subgroup Information. Each of the two subgroups is reported separately in these sections. Medians are shown for generated revenues, total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender, and net operating results. Frequency distributions are provided for each set of means. 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 reported here. For instance, 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 different subgroups. Also noteworthy is the fact that the proportion of private vs. public institutions varies by subgroup.
3. Revenues and 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 II subgroup 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. The related Table numbers are indicated in parentheses.

DASHBOARD INDICATORS

Dashboard Indicators provide member institutions a review and planning tool designed to assist presidents and chancellors with financial decision-making regarding their intercollegiate athletics programs. They are comparators that allow institutional leaders to evaluate how their academic and financial data compare with those of their respective division and subgroup. In addition, the on-line tool, available from the NCAA, allows comparisons with conferences and self-designated peer groups.

Division II Indicators are included in this report for the first time and have been developed over the six year period from 2004 through 2009. A total of sixteen Indicators are shown for each subgroup of Division II. What follow are some observations of interest.

- Virtually all expense indicators have been remarkably steady over the six year period, including:
 - o athletic aid as 30 percent of total expenses for "with FB" schools and 36 to 37 percent for "without FB" schools.
 - o coaches compensation at 20 to 21 percent for "with FB," although this indicator moved from 19 percent to 17 percent over the period for "without FB."
 - o other athletics compensation at 11 percent for "with FB" and 13 percent for "without FB."
- Generated revenues, which is an indication of the extent to which athletics programs are providing their own support, fell from 17 percent in 2004 to 12 percent in 2009 for "with FB" schools and from nine percent to eight percent for "without FB." The implication, of course, is that the respective institutions are providing the remainder of support in the form of allocated revenues.
- Perhaps the most relevant indicator is that which shows total athletics expenditures as a percentage of the total institutional budget. As has been observed for many years, this percentage has remained fairly constant, below six percent for "with FB" schools and less than five percent for "without FB" schools. Noteworthy is the fact that these percentages do not include the effect of generated revenues, which would reduce the percentage further.

- Thus, although athletics expenditures for “with FB” schools have increased significantly from \$2.9 million in 2004 to \$4.5 million in 2009, this rate of increase has been no greater than the rate of increase of the total institutional budget. The same is true of the “without FB” schools, whose athletics expenditures have grown from \$2.2 million to \$3.1 million over the period.
- There has been a concomitant increase in expense per student athlete in both subgroups -- \$2,600 to \$4,000 (“with”) and \$4,200 to \$5,100 (“without.”)

Overall observations are that, although athletics expenses are rising, the rate of increase is consistent with that of the overall institution. Additionally, grants-in-aid and compensation continue to comprise over half of the total athletics budget, a situation that frustrates efforts to reduce costs. And without the benefit of sizable ticket sales, large alumni bases for donations, and the luxury of sharing in men’s post-season basketball distributions, all of which are present in many Division I schools, it remains difficult for Division II members to be self-supporting.

OTHER FINDINGS FOR DIVISION II WITH FOOTBALL

- The financial disparity within the subgroup is apparent from the largest generated revenue reported (\$3.8 million) and the median (\$500,000.) Likewise, the largest total expense reported is \$11.9 million, well above the \$4.5 million median.
- The median negative net revenue, which reflects the “net loss” for athletics programs, has increased from \$2,360,000 to \$3,907,000. It should be noted, however, that a large portion of this change is caused by inflation. For instance, in the 1.08% increase in total expenses from 2008 to 2009, there is a 2.18% inflationary effect, which means the real change in expenses is a 1.11% decrease.
- The median loss for men’s programs in 2009 was \$1,669,600 and that for women’s programs was \$1,145,800. Both are only slight increases from 2008. The median loss for football programs was \$855,700.

- Coaches’ salaries are highest in the sports of football, men’s ice hockey, and men’s basketball. On the women’s side, ice hockey and basketball are significantly higher than other sports.
- Cash contributions (36%), sports camps (16%), and ticket sales (14%) provide the preponderance of generated revenues, but the three combined provide only nine percent of total revenues.

OTHER FINDINGS FOR DIVISION II WITHOUT FOOTBALL

- As is true in Division II with Football, this subgroup shows substantial financial disparity among members. The highest generated revenue reported is \$4.2 million, more than sixteen times the \$257,000 median, and the largest total expense budget of \$11.9 million is almost four times the median of \$3.0 million.
- Although the median negative net revenue (“net loss”) for members of this subgroup has worsened from \$1,962,000 in 2004 to \$2,922,000, some portion of this is inflationary. For example, Total Expenses for 2009 decreased by a total of 1.75%, after an inflationary effect of 2.12%. Thus, the real decrease was 3.88%.
- The median loss for men’s programs in 2009 was \$1,014,400 and that for women’s programs was \$1,076,100. Both are only slight increases from 2008.
- Coaches’ salaries are highest in men’s ice hockey, more than double that of the next highest, which is men’s basketball. Gymnastics, water polo, and basketball are highest among women’s sports.
- Cash contributions (36%), sports camps (21%), and royalties/advertising/sponsorship (11%) provide the preponderance of generated revenues, but the three combined provide only seven percent of total revenues.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
DIVISION II
Fiscal Years 2004 through 2009

	With Football	Without Football		With Football	Without Football
Median Total Revenue			Average Number of Athletes		
2009	4,593,000	3,035,000	2009	380	232
Percent change from 2008	4%	-2%	Percent change from 2008	-1.81%	-2.75%
2008	4,406,000	3,100,000	2008	387	239
Percent change from 2007	7%	5%	Percent change from 2007	0.26%	5.10%
2007	4,109,000	2,948,000	2007	386	227
2006	3,754,000	2,608,000	2006	377	221
2005	3,504,000	2,230,000	2005	364	208
2004	2,658,000	2,128,000	2004	376	204
Median Total Generated Revenue			Median Expense per Athlete		
2009	541,000	257,000	2009	11,900	13,400
Percent change from 2008	-8%	-16%	Percent change from 2008	3%	2%
2008	587,000	306,000	2008	11,600	13,200
Percent change from 2007	10%	27%	Percent change from 2007	9%	3%
2007	536,000	241,000	2007	10,600	12,800
2006	507,000	216,000	2006	9,900	12,200
2005	434,000	193,000	2005	9,500	11,500
2004	384,000	154,000	2004	7,700	10,900
Median Total Expense					
2009	4,522,000	3,102,000			
Percent change from 2008	1%	-2%			
2008	4,474,000	3,158,000			
Percent change from 2007	9%	9%			
2007	4,106,000	2,904,000			
2006	3,720,000	2,695,000			
2005	3,446,000	2,390,000			
2004	2,885,000	2,221,000			

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.2
ACTIVITY DATA
DIVISION II
Fiscal Years 2005 through 2009

	With Football	Without Football
Participating Athletes by Program (Average)		
Men's Program - 2009	241	120
-2008	246	125
-2007	242	118
-2006	238	118
-2005	230	111
-2004	236	109
Women's Program - 2009	139	112
-2008	141	113
-2007	144	109
-2006	139	106
-2005	134	100
-2004	140	98
Median Expenses per Athlete		
Men's Program - 2009	8,300	9,100
-2008	7,800	9,000
-2007	7,600	9,000
-2006	7,200	8,300
-2005	6,800	7,700
-2004	6,300	7,900
Women's Program - 2009	9,000	10,500
-2008	8,300	10,200
-2007	7,300	9,500
-2006	7,200	9,100
-2005	6,700	8,500
-2004	5,800	8,600

	With Football	Without Football
Annual cost of full grant (Average)		
Public Schools		
2009 - In-state	16,400	20,000
2009 - Out-of-state	23,100	25,700
2008 - In-state	15,600	16,400
2008 - Out-of-state	21,900	25,000
2007 - In-state	14,700	16,300
2007 - Out-of-state	20,900	23,700
2006 - In-state	13,900	16,400
2006 - Out-of-state	20,500	23,700
2005 - In-state	12,900	17,300
2005 - Out-of-state	21,100	22,200
2004 - In-state	12,100	14,300
2004 - Out-of-state	17,800	20,600
Private Schools		
2009 - In-state/Out-of-state	31,600	33,300
2008 - In-state/Out-of-state	30,200	31,000
2007 - In-state/Out-of-state	28,900	29,800
2006 - In-state/Out-of-state	27,400	28,200
2005 - In-state/Out-of-state	26,300	27,000
2004 - In-state/Out-of-state	24,200	25,100

Note: Participating Athletes totals represent non– duplicated count.

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

	2004	2005	2006	2007	2008	2009
With Football						
Total Generated Revenues	384,000	434,000	507,000	536,000	587,000	541,000
Total Expenses	2,885,000	3,446,000	3,720,000	4,106,000	4,474,000	4,522,000
Median Net Generated Revenue	(2,360,000)	(2,672,000)	(3,086,000)	(3,309,000)	(3,637,000)	(3,907,000)
Without Football						
Total Generated Revenues	154,000	193,000	219,000	241,000	306,000	257,000
Total Expenses	2,221,000	2,390,000	2,695,000	2,904,000	3,158,000	3,102,000
Median Net Generated Revenue	(2,000,000)	(2,032,000)	(2,346,000)	(2,538,000)	(2,836,000)	(2,926,000)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2009

	2004	2005	2006	2007	2008	2009
With Football						
Largest Reported	11,299,000	14,864,000	17,789,000	19,800,000	13,469,000	11,951,000
Median	2,658,000	3,504,000	3,754,000	4,109,000	4,406,000	4,593,000
Without Football						
Largest Reported	5,435,000	6,135,000	8,748,000	10,982,000	11,073,000	11,899,000
Median	2,128,000	2,230,000	2,608,000	2,948,000	3,100,000	3,035,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2009

	2004	2005	2006	2007	2008	2009
With Football						
Largest Reported	6,781,000	6,553,000	8,197,000	8,119,000	8,011,000	3,765,000
Median	384,000	434,000	507,000	536,000	587,000	541,000
Without Football						
Largest Reported	3,288,000	3,699,000	4,424,000	5,555,000	4,388,000	4,233,000
Median	154,000	193,000	219,000	241,000	306,000	257,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION II
Fiscal Years 2005 through 2009

	2004	2005	2006	2007	2008	2009
With Football						
Largest Reported	11,173,000	14,801,000	17,940,000	19,571,000	13,414,000	11,949,000
Median	2,885,000	3,446,000	3,720,000	4,106,000	4,474,000	4,522,000
Without Football						
Largest Reported	4,972,000	6,387,000	8,437,000	9,046,000	11,120,000	11,773,000
Median	2,221,000	2,390,000	2,695,000	2,904,000	3,158,000	3,102,000

TABLE 2.7
DASHBOARD INDICATORS
DIVISION II
Median Values
Fiscal Years 2004, 2006, 2008 and 2009

	With Football				Without Football			
	2004	2006	2008	2009	2004	2006	2008	2009
Indicator_1_Allocated_Revenue_Percent	0.83	0.85	0.86	0.88	0.91	0.91	0.91	0.91
Indicator_2_Generated_Revenue_Percent	0.17	0.15	0.14	0.12	0.09	0.09	0.09	0.08
Indicator_3_Student_Fees_Percent	0.10	0.08	0.09	0.09	0.00	0.00	0.00	0.00
Indicator_4_Contributions_Percent	0.05	0.05	0.05	0.04	0.03	0.04	0.03	0.03
Indicator_5_Total_Athletics_Revenues	\$2,658,000	\$3,754,000	\$4,406,000	\$4,593,000	\$2,062,000	\$2,608,000	\$3,100,000	\$3,035,000
Indicator_6_Athletic_Aid_Percent	0.30	0.27	0.29	0.29	0.37	0.37	0.34	0.36
Indicator_7_Coaches_Compensation_Percent	0.23	0.20	0.20	0.21	0.19	0.16	0.17	0.17
Indicator_8_Administrative_Staff_Compensation_Percent	0.13	0.11	0.11	0.11	0.13	0.13	0.13	0.13
Indicator_9_Team_Travel_Percent	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Indicator_10_Medical_Expenses_Insurance_Percent	0.00	0.02	0.02	0.02	0.00	0.01	0.01	0.01
Indicator_11_Other_Expenses_Percent	0.24	0.27	0.26	0.25	0.18	0.21	0.23	0.23
Indicator_12_Total_Athletics_Expenses	\$2,885,000	\$3,720,000	\$4,474,000	\$4,522,000	\$2,184,000	\$2,695,000	\$3,158,000	\$3,102,000
Indicator_13_Athletic_Aid_Per_Athlete_Dollar_Amt	\$2,600	\$3,300	\$3,900	\$4,000	\$4,200	\$5,000	\$5,200	\$5,100
Indicator_14_Student_Athlete_Percent_of_Student_Body	0.09	0.09	0.09	0.09	0.07	0.08	0.08	0.08
Indicator_15_ASR_Cohort		69	68			76	76	
Indicator_16_Athletics_vs_Institutional_Expenditures_Percent	0.05	0.06	0.06		0.04	0.05	0.05	

DIVISION II WITH FOOTBALL

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

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2009									
	Men's	217,200	2,360,200	1,712,300	5,789,900	2,001,200	7,422,700	(1,669,600)	(61,700)
	Women's	93,800	1,205,300	1,028,500	4,111,300	1,250,800	3,835,700	(1,145,800)	(55,200)
	Coed	136,000	1,441,600	1,524,300	6,847,200	1,167,500	7,058,400	(837,400)	107,200
	Total	540,600	3,765,200	4,593,100	11,950,700	4,521,600	11,948,700	(3,906,700)	0
2008									
	Men's	226,800	4,635,200	1,691,900	5,369,200	1,924,500	5,481,100	(1,549,400)	(58,500)
	Women's	88,800	1,149,900	967,000	3,715,700	1,177,900	3,874,600	(1,030,000)	(52,900)
	Coed	167,500	2,839,900	1,555,000	8,213,300	1,110,200	7,200,500	(816,900)	134,900
	Total	587,400	8,011,100	4,405,700	13,469,200	4,473,500	13,414,200	(3,637,500)	7,200
2007									
	Men's	224,300	4,665,700	1,535,400	7,905,500	1,829,100	5,779,900	(1,424,100)	(45,600)
	Women's	96,400	1,096,500	813,500	3,475,100	1,056,800	4,933,600	(914,400)	(88,100)
	Coed	171,200	3,203,100	1,567,500	18,274,000	1,073,700	8,908,800	(808,600)	130,900
	Total	536,100	8,118,500	4,108,600	19,800,200	4,105,900	19,571,100	(3,308,700)	7,400
2006									
	Men's	210,700	4,917,900	1,341,900	5,387,900	1,705,100	5,068,100	(1,307,700)	(94,000)
	Women's	77,700	685,600	760,500	2,793,500	998,400	4,136,500	(859,200)	(72,900)
	Coed	119,300	2,736,000	1,222,900	16,639,100	940,800	9,190,000	(696,300)	152,100
	Total	506,600	8,197,000	3,754,400	17,788,700	3,720,500	17,940,000	(3,086,100)	800
2005									
	Men's	192,000	4,711,300	1,311,300	9,718,200	1,558,900	9,261,800	(1,228,900)	(24,400)
	Women's	63,200	921,800	752,200	2,814,400	891,600	3,481,300	(809,500)	(53,900)
	Coed	120,300	1,365,200	1,135,700	5,889,600	719,600	5,500,200	(571,000)	123,900
	Total	434,200	6,553,400	3,503,600	14,863,900	3,446,300	14,801,000	(2,671,900)	41,900
2004									
	Men's	181,900	4,979,200	1,004,800	5,605,800	1,493,000	5,398,400	(1,178,300)	(136,000)
	Women's	59,500	837,400	544,800	2,634,900	817,000	2,963,400	(736,500)	(117,900)
	Coed	85,200	1,973,700	823,500	10,894,800	568,600	4,965,700	(408,100)	96,200
	Total	383,600	6,781,300	2,658,200	11,299,200	2,884,600	11,172,700	(2,359,700)	2,200

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 II WITH FOOTBALL
Median Values
Fiscal Years 2004 through 2009

	Generated Revenues	Total Revenues	Total Expenses
2009 (1.205)			
Men's	180,200	1,421,000	1,660,800
Women's	77,800	853,500	1,038,000
Coed	112,900	1,265,000	968,900
Total	448,600	3,811,700	3,752,400
2008 (1.179)			
Men's	192,400	1,435,100	1,632,300
Women's	75,300	820,200	999,100
Coed	142,100	1,318,900	941,700
Total	498,200	3,736,800	3,794,400
2007 (1.123)			
Men's	199,700	1,367,200	1,628,800
Women's	85,900	724,400	941,100
Coed	152,500	1,395,800	956,100
Total	477,400	3,658,600	3,656,200
2006 (1.092)			
Men's	192,900	1,228,800	1,561,400
Women's	71,200	696,400	914,300
Coed	109,300	1,119,900	861,500
Total	463,900	3,438,100	3,407,000
2005 (1.039)			
Men's	184,800	1,262,000	1,500,400
Women's	60,800	724,000	858,100
Coed	115,800	1,093,100	692,600
Total	417,900	3,372,100	3,316,900
2004 (1.00)			
Men's	181,900	1,004,800	1,493,000
Women's	59,500	544,800	817,000
Coed	85,200	823,500	568,600
Total	383,600	2,658,200	2,884,600

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 II WITH FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2009										
	Men's	-6.34%	2.11%	-4.23%	-0.98%	2.19%	1.21%	1.75%	2.24%	3.99%
	Women's	3.32%	2.31%	5.63%	4.06%	2.30%	6.36%	3.89%	2.30%	6.19%
	Coed	-20.55%	1.74%	-18.81%	-4.09%	2.11%	-1.97%	2.89%	2.27%	5.16%
	Total	-9.96%	1.99%	-7.97%	2.00%	2.25%	4.25%	-1.11%	2.18%	1.08%
2008										
	Men's	-3.66%	4.77%	1.11%	4.97%	5.23%	10.19%	0.21%	5.00%	5.22%
	Women's	-12.34%	4.46%	-7.88%	13.22%	5.64%	18.87%	6.16%	5.30%	11.46%
	Coed	-6.82%	4.66%	-2.16%	-5.51%	4.71%	-0.80%	-1.51%	4.91%	3.40%
	Total	4.36%	5.21%	9.57%	2.14%	5.09%	7.23%	3.78%	5.17%	8.95%
2007										
	Men's	3.53%	2.93%	6.45%	11.26%	3.16%	14.42%	4.32%	2.96%	7.27%
	Women's	20.65%	3.42%	24.07%	4.02%	2.95%	6.97%	2.93%	2.92%	5.85%
	Coed	39.52%	3.98%	43.50%	24.64%	3.54%	28.18%	10.98%	3.15%	14.13%
	Total	2.91%	2.91%	5.82%	6.41%	3.02%	9.43%	7.31%	3.04%	10.36%
2006										
	Men's	4.38%	5.36%	9.74%	-2.63%	4.96%	2.33%	4.07%	5.31%	9.38%
	Women's	17.11%	5.84%	22.94%	-3.81%	4.92%	1.10%	6.55%	5.43%	11.98%
	Coed	-5.61%	4.78%	-0.83%	2.45%	5.23%	7.68%	24.39%	6.35%	30.74%
	Total	11.01%	5.67%	16.67%	1.96%	5.20%	7.16%	2.72%	5.24%	7.96%
2005										
	Men's	1.59%	3.96%	5.55%	25.60%	4.90%	30.50%	0.50%	3.92%	4.41%
	Women's	2.18%	4.03%	6.22%	32.89%	5.18%	38.07%	5.03%	4.10%	9.13%
	Coed	35.92%	5.28%	41.20%	32.74%	5.18%	37.92%	21.81%	4.75%	26.56%
	Total	8.94%	4.25%	13.19%	26.86%	4.95%	31.80%	14.99%	4.49%	19.47%

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 REVENUES and EXPENSES
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2009							
	Football	89,600	797,200	871,000	2,317,200	993,100	5,710,200
	Men's Basketball	35,000	345,500	302,000	789,900	381,800	794,200
	Women's Basketball	20,500	193,100	268,600	774,900	332,200	772,000
2008							
	Football	97,900	2,188,500	808,700	2,543,500	921,500	2,858,200
	Men's Basketball	45,100	680,400	316,500	883,500	366,500	998,100
	Women's Basketball	26,500	284,000	265,400	739,800	328,100	926,600
2007							
	Football	84,500	1,979,600	718,500	7,553,200	870,600	2,906,700
	Men's Basketball	42,400	476,000	277,400	1,003,800	353,400	829,500
	Women's Basketball	25,900	329,600	244,000	788,100	314,600	802,700
2006							
	Football	84,100	624,100	595,100	2,975,900	807,400	2,659,800
	Men's Basketball	40,400	360,300	250,400	834,500	332,300	736,600
	Women's Basketball	21,600	319,500	237,900	664,400	284,900	658,200
2005							
	Football	70,400	978,100	569,000	2,278,700	721,900	2,289,800
	Men's Basketball	37,800	371,000	245,200	975,500	303,200	1,056,300
	Women's Basketball	18,800	338,000	189,900	883,900	269,800	927,600
2004							
	Football	68,300	1,104,600	446,500	1,792,300	664,400	1,787,500
	Men's Basketball	35,200	381,300	182,700	605,700	277,500	586,900
	Women's Basketball	21,300	373,100	162,600	614,700	254,300	613,200

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 3.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009							
	Men's Program	0	0%	0	146	100%	(1,669,600)
	Women's Program	0	0%	0	146	100%	(1,145,800)
	Total	0	0%	0	146	100%	(3,906,700)
2008							
	Men's Program	1	1%	N/A	149	99%	(1,578,800)
	Women's Program	0	0%	0	150	100%	(1,030,000)
	Total (See note)	0	0%	0	150	100%	(3,637,500)
2007							
	Men's Program	1	1%	N/A	146	99%	(1,424,800)
	Women's Program	0	0%	0	147	100%	(914,400)
	Total	0	0%	0	147	100%	(3,308,700)
2006							
	Men's Program	0	0%	0	138	100%	(1,307,700)
	Women's Program	0	0%	0	138	100%	(859,200)
	Total	0	0%	0	138	100%	(3,086,100)
2005							
	Men's Program	0	0%	0	136	100%	(12,288,900)
	Women's Program	0	0%	0	136	100%	(809,500)
	Total	0	0%	0	136	100%	(2,671,900)
2004							
	Men's Program	1	1%	N/A	127	99%	(1,182,900)
	Women's Program	0	0%	0	128	100%	(736,500)
	Total	0	0%	0	128	100%	(2,359,700)
	Five Year Average Total Program						

Note: One institution reported break-even for Total Program in 2008.

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009							
	Football	0	0%	0	146	100%	(855,700)
	Men's Basketball	0	0%	0	146	100%	(308,800)
	Women's Basketball	0	0%	0	146	100%	(296,200)
2008							
	Football	0	0%	0	150	100%	(787,200)
	Men's Basketball	2	1%	N/A	148	99%	(296,100)
	Women's Basketball	0	0%	0	150	100%	(275,600)
2007							
	Football	0	0%	0	147	100%	(746,400)
	Men's Basketball	0	0%	0	147	100%	(270,400)
	Women's Basketball	0	0%	0	147	100%	(256,700)
2006							
	Football	0	0%	0	138	100%	(698,300)
	Men's Basketball	0	0%	0	138	100%	(250,900)
	Women's Basketball	0	0%	0	138	100%	(245,600)
2005							
	Football	0	0%	0	136	100%	(607,000)
	Men's Basketball	0	0%	0	136	100%	(238,500)
	Women's Basketball	0	0%	0	136	100%	(229,900)
2004							
	Football	0	0%	0	128	100%	(553,800)
	Men's Basketball	0	0%	0	128	100%	(219,200)
	Women's Basketball	0	0%	0	128	100%	(208,100)

TABLE 3.7
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total
Total Ticket Sales	53,800	30,100	38,900
NCAA and conference distributions	33,100	12,700	24,100
Guarantees and options	16,900	11,500	15,300
Cash contributions from alumni and others	259,400	108,000	194,000
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	25,900	6,300	14,700
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	39,000	500	24,500
Sports camps	54,100	6,000	18,500
Endowment/Investment Income	800	0	0
Miscellaneous	25,100	0	10,800
Total Generated Revenues	766,700	308,400	540,600
Allocated Revenues:			
Direct Institutional Support	2,241,300	3,912,900	2,690,200
Indirect Institutional Support	253,700	276,400	256,300
Student Fees	607,700	0	376,100
Direct government support	0	0	0
Total Allocated Revenues	3,590,300	4,217,300	3,821,600
Total All Revenues	4,594,800	4,591,300	4,593,100

TABLE 3.8
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	39,100	64,300	28,300	34,200
NCAA and conference distributions	55,300	41,400	10,200	10,400
Guarantees and options	12,900	15,300	20,000	16,900
Cash contributions from alumni and others	229,900	310,200	186,200	75,400
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	14,700	34,600	8,500	11,200
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	52,800	46,900	4,100	3,000
Sports camps	37,900	132,400	15,400	0
Endowment/Investment Income	0	2,400	0	0
Miscellaneous	27,500	37,200	0	200
Total Generated Revenues	771,700	822,900	418,200	241,500
Allocated Revenues:				
Direct Institutional Support	4,941,700	3,117,300	2,411,200	1,317,200
Indirect Institutional Support	820,800	368,900	200,000	0
Student Fees	0	547,600	381,200	406,300
Direct government support	0	0	0	0
Total Allocated Revenues	5,971,700	4,166,500	3,590,300	2,160,200
Total All Revenues	6,901,100	5,109,000	4,112,300	2,693,200

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	626,800	1,274,400	799,600	Men	90,700	98,400	95,500
Women	388,800	719,700	475,600	Women	52,400	45,700	50,300
Administrative and Non-gender	0	0	0	Administrative and Non-gender	11,600	1,600	7,800
Total	1,017,100	2,019,500	1,298,800	Total	184,100	156,600	172,000
Guarantees and Options				Fundraising			
Men	2,900	0	1,500	Men	7,700	0	2,800
Women	500	0	0	Women	1,200	0	600
Administrative and Non-gender	0	0	0	Administrative and Non-gender	20,100	2,600	11,300
Total	5,000	500	3,000	Total	55,200	16,700	36,000
Salaries and Benefits – University paid				Game Expenses			
Men	629,700	593,100	603,900	Men	44,200	42,100	42,900
Women	392,500	276,000	323,500	Women	32,000	26,400	29,200
Administrative and Non-gender	501,400	345,100	451,900	Administrative and Non-gender	1,800	0	0
Total	1,605,900	1,236,700	1,396,200	Total	91,400	84,500	86,500
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	0	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	62,600	70,000	64,700
Total	0	0	0	Total	77,900	75,000	77,300
Severance Pay				Membership Dues			
Men	0	0	0	Men	1,000	1,200	1,100
Women	0	0	0	Women	900	700	900
Administrative and Non-gender	0	0	0	Administrative and Non-gender	15,900	20,000	17,200
Total	0	0	0	Total	18,800	25,000	21,300
Team travel				Sports Camps			
Men	196,000	180,600	188,900	Men	6,600	0	1,300
Women	145,800	121,200	141,900	Women	9,400	0	0
Administrative and Non-gender	55	0	0	Administrative and Non-gender	0	0	0
Total	360,000	319,800	354,300	Total	19,000	0	8,000
Recruiting				Spirit Groups			
Men	30,100	28,900	29,900	Men	0	0	0
Women	15,400	15,100	15,200	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	6,100	2,200	3,800
Total	46,700	45,100	45,700	Total	11,100	6,400	8,700

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	900	0	0
Women	0	0	0
Administrative and Non-gender	5,200	0	2,300
Total	26,400	0	15,800
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	159,200	160,000	159,600
Total	253,700	276,400	256,300
Other			
Men	30,700	24,200	29,800
Women	18,700	8,700	15,500
Administrative and Non-gender	86,300	47,900	80,700
Total	166,700	114,500	146,400
Total Operating Expenses			
Men	1,823,200	2,292,900	2,001,200
Women	1,229,600	1,358,700	1,250,900
Administrative and Non-gender	1,218,000	923,700	1,167,500
Total	4,456,600	4,910,900	4,521,600

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	1,261,300	797,700	816,900	52,800
Women	853,500	497,500	452,500	259,700
Administrative and Non-gender	0	0	0	0
Total	2,166,100	1,279,200	1,334,100	808,300
Guarantees and Options				
Men	2,400	5,000	1,800	0
Women	0	1,000	500	0
Administrative and Non-gender	0	0	0	0
Total	3,000	6,400	3,500	400
Salaries and Benefits – University paid				
Men	890,700	717,900	509,700	376,400
Women	503,000	487,800	276,000	173,000
Administrative and Non-gender	766,000	579,600	434,600	256,400
Total	2,186,500	1,772,600	1,289,800	793,600
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Team travel				
Men	236,700	197,800	182,700	148,900
Women	198,100	167,600	124,600	95,200
Administrative and Non-gender	3,400	0	0	200
Total	501,000	392,400	337,704	248,403
Recruiting				
Men	49,700	34,000	32,400	12,500
Women	21,200	15,800	14,300	6,200
Administrative and Non-gender	0	0	0	0
Total	70,800	49,600	47,600	21,000

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	138,600	113,500	85,200	69,500
Women	70,600	59,700	45,600	33,100
Administrative and Non-gender	19,200	6,500	7,800	800
Total	244,400	193,400	152,900	116,400
Fundraising				
Men	14,100	2,900	1,300	0
Women	3,300	0	500	0
Administrative and Non-gender	32,500	20,100	9,900	200
Total	86,000	55,600	31,300	3,300
Game Expenses				
Men	52,700	46,200	36,900	35,100
Women	38,100	34,300	25,700	23,700
Administrative and Non-gender	4,200	0	0	0
Total	115,900	97,800	75,000	64,700
Medical				
Men	0	0	0	200
Women	0	0	0	0
Administrative and Non-gender	71,800	66,900	75,900	27,700
Total	93,000	77,900	82,500	67,000
Membership Dues				
Men	1,700	1,000	600	400
Women	1,800	1,100	800	400
Administrative and Non-gender	17,800	17,200	18,300	13,600
Total	25,500	22,200	22,200	16,900
Sports Camps				
Men	3,600	20,200	0	0
Women	0	21,500	0	0
Administrative and Non-gender	0	0	0	0
Total	8,500	65,900	4,300	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	9,900	10,500	1,400	0
Total	12,700	13,000	2,500	2,600

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	4,900	2,100	0	0
Women	0	0	0	0
Administrative and Non-gender	12,700	0	900	3,100
Total	7,657	6,600	10,500	6,700
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	443,500	245,600	159,200	0
Total	820,800	368,900	200,000	0
Other				
Men	74,600	43,900	26,200	13,800
Women	30,000	23,000	13,400	4,900
Administrative and Non-gender	132,800	125,400	71,900	23,000
Total	243,100	195,700	120,700	46,000
Total Operating Expenses				
Men	3,209,700	2,231,400	1,931,400	1,319,300
Women	1,855,600	1,468,300	1,091,100	629,700
Administrative and Non-gender	1,966,600	1,488,000	1,037,500	497,800
Total	7,304,700	5,123,200	4,097,000	2,705,700

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 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	28,100	231,200	(6,900)	NA	NA	NA
Basketball	35,000	381,800	(15,200)	20,500	332,200	(8,200)
Crew	NA	NA	NA	13,900	195,900	4,700
Equestrian	NA	NA	NA	2,500	75,600	(3,100)
Fencing	3,700	179,700	0	2,100	99,500	0
Field Hockey	NA	NA	NA	9,600	190,900	(1,000)
Football	89,600	993,100	(26,000)	NA	NA	NA
Golf	4,700	67,100	(3,200)	3,300	62,700	(4,500)
Gymnastics	0	0	0	30,800	145,200	(700)
Ice Hockey	175,500	1,036,800	4,000	103,000	835,400	1,600
Lacrosse	11,600	209,500	2,800	14,700	146,400	(8,000)
Rifle	7,000	107,400	(5,200)	5,200	88,100	(9,800)
Skiing	8,900	181,000	(4,600)	10,700	200,000	(8,700)
Soccer	NA	NA	NA	13,400	191,200	(8,700)
Softball	17,800	116,700	0	17,700	147,700	0
Swimming	2,200	63,000	(700)	1,300	68,900	(1,500)
Tennis	4,500	127,300	(3,300)	3,800	137,200	(3,600)
Track & Field/X Country	10,700	50,900	(16,300)	13,600	199,700	(4,700)
Volleyball	1,700	132,300	(6,700)	6,700	138,200	3,900
Water Polo	18,700	218,900	(20,300)	NA	NA	NA
Wrestling	24,000	95,800	0	5,100	61,300	(22,300)
Other	000,000	000,000	(000,000)	00,000	000,000	(00,000)

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses,

TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	46,800	12,800	61,600	0
Basketball	80,100	39,900	119,700	0
Cross Country/Track	22,200	3,900	29,300	0
Fencing	24,600	10,000	34,600	0
Football	89,900	212,600	305,200	0
Golf	9,800	0	10,400	0
Gymnastics				
Ice Hockey	140,000	126,300	282,900	0
Lacrosse	40,100	4,500	44,000	0
Rifle	0	0	0	0
Skiing	11,200	7,700	18,900	1,500
Soccer	33,900	6,200	42,800	0
Swimming	27,600	5,600	32,500	0
Tennis	12,500	0	13,600	0
Volleyball	19,900	0	19,900	0
Water Polo	12,200	2,300	14,500	0
Wrestling	49,400	13,100	65,900	0
Other	15,400	0	15,400	0

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	67,900	34,800	102,800	0
Bowling	7,900	0	9,200	0
Crew	39,000	12,300	52,700	0
Cross Country/Track	22,800	5,700	31,800	0
Equestrian	9,500	2,100	12,700	0
Fencing	24,600	10,000	34,600	0
Field Hockey	44,300	5,200	52,000	0
Golf	9,500	6,400	9,900	0
Gymnastics	71,100	6,400	77,400	0
Ice Hockey	105,700	120,000	248,200	0
Lacrosse	47,600	3,900	53,700	0
Rifle	N/A	N/A	N/A	N/A
Skiing	25,700	4,500	30,800	750
Soccer	40,300	6,200	50,100	0
Softball	40,200	7,000	48,900	0
Swimming	33,500	6,000	39,500	0
Tennis	13,000	0	13,200	0
Volleyball	45,800	10,200	61,100	0
Water Polo	14,400	2,700	17,100	0
Other	13,500	0	13,500	0

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION II 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	299,300	256,400	0	272,100	195,300	0	287,600	227,900	0
Assistant Coaches	291,800	96,000	0	255,900	65,700	0	286,400	86,000	0
Administrative Salaries	3,100	700	501,400	0	0	345,100	0	0	451,900
Total Program	629,700	392,500	501,400	593,100	276,000	345,100	603,900	323,500	451,900

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
Fiscal Year 2009
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subgroup Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	15%	3%	13%	1%	14%	2%
NCAA and conference distributions	6%	1%	8%	1%	6%	1%
Guarantees and options	3%	1%	6%	0%	4%	1%
Cash contributions from alumni and others	36%	7%	38%	3%	36%	5%
Third Party Support	1%	0%	0%	0%	1%	0%
Other:						
Concessions/Programs/Novelties	5%	1%	3%	0%	5%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	2%	8%	1%	9%	1%
Sports camps	17%	3%	13%	1%	16%	2%
Endowment/Investment Income	1%	0%	4%	0%	2%	0%
Miscellaneous	8%	2%	5%	0%	7%	1%
Total Generated Revenues	<u>100%</u>	<u>19%</u>	<u>100%</u>	<u>8%</u>	<u>100%</u>	<u>15%</u>
Allocated Revenues:						
Direct Institutional Support		51%		79%		61%
Indirect Institutional Support		9%		12%		10%
Student Fees		19%		2%		13%
Direct government support		2%		0%		1%
Total Allocated Revenues		81%		92%		85%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 106 public and 19 private institutions reporting.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Grants-in-Aid			
Men	14%	26%	19%
Women	9%	15%	11%
Administrative and Non-gender	0%	0%	0%
Total	24%	41%	30%
Guarantees and Options			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Salaries and Benefits – University paid			
Men	14%	13%	14%
Women	9%	6%	8%
Administrative and Non-gender	13%	8%	11%
Total	36%	27%	33%
Salaries and Benefits – Third Party paid			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Severance Pay			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
Team travel			
Men	4%	4%	4%
Women	4%	3%	3%
Administrative and Non-gender	0%	0%	0%
Total	8%	7%	8%
Recruiting			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%

	Public	Private	Total
Equipment/uniforms/supplies			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%
Total	4%	4%	4%
Fundraising			
Men	1%	0%	1%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	1%
Total	2%	1%	2%
Game Expenses			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	3%	2%	2%
Medical			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	2%
Total	2%	2%	2%
Membership Dues			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	1%	0%
Sports Camps			
Men	1%	0%	1%
Women	1%	0%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	0%	1%
Spirit Groups			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	1%
Total	2%	1%	2%
Indirect Institutional Support			
Men	2%	1%	2%
Women	1%	1%	1%
Administrative and Non-gender	6%	9%	7%
Total	9%	11%	10%
Other			
Men	1%	1%	1%
Women	1%	0%	1%
Administrative and Non-gender	3%	1%	2%
Total	5%	3%	4%
Total Operating Expenses			
Men	43%	50%	46%
Women	28%	27%	27%
Administrative and Non-gender	29%	23%	27%
Total	100%	100%	100%

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	40,000	122,000
11-20	122,000	210,000
21-30	210,000	299,000
31-40	299,000	362,000
41-50	362,000	541,000
51-60	541,000	717,000
61-70	717,000	854,000
71-80	854,000	1,158,000
81-90	1,158,000	1,503,000
91-100	1,503,000	3,765,000

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	18,000	70,000
11-20	70,000	96,000
21-30	96,000	135,000
31-40	135,000	176,000
41-50	176,000	217,000
51-60	217,000	258,000
61-70	258,000	329,000
71-80	329,000	423,000
81-90	423,000	656,000
91-100	656,000	2,360,000

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	0	8,440
11-20	8,441	21,594
21-30	21,595	35,223
31-40	35,224	57,521
41-50	57,522	93,805
51-60	93,806	126,738
61-70	126,739	182,038
71-80	182,039	228,609
81-90	228,610	327,887
91-100	327,888	1,205,271

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	0	20,000
11-20	20,000	41,000
21-30	41,000	64,000
31-40	64,000	103,000
41-50	103,000	136,000
51-60	136,000	186,000
61-70	186,000	296,000
71-80	296,000	413,000
81-90	413,000	691,000
91-100	691,000	1,442,000

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	2,000	16,000
11-20	16,000	24,000
21-30	24,000	46,000
31-40	46,000	68,000
41-50	68,000	90,000
51-60	90,000	106,000
61-70	106,000	130,000
71-80	130,000	178,000
81-90	178,000	283,000
91-100	283,000	797,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	100	10,000
11-20	10,000	18,000
21-30	18,000	22,000
31-40	22,000	29,000
41-50	29,000	35,000
51-60	35,000	52,000
61-70	52,000	67,000
71-80	67,000	94,000
81-90	94,000	142,000
91-100	142,000	346,000

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	0	4,000
11-20	4,000	9,000
21-30	9,000	11,000
31-40	11,000	13,000
41-50	13,000	21,000
51-60	21,000	30,000
61-70	30,000	39,000
71-80	39,000	65,000
81-90	65,000	89,000
91-100	89,000	193,000

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	1,501,000	2,217,000
11-20	2,217,000	3,211,000
21-30	3,211,000	3,877,000
31-40	3,877,000	4,234,000
41-50	4,234,000	4,522,000
51-60	4,522,000	5,061,000
61-70	5,061,000	5,480,000
71-80	5,480,000	6,175,000
81-90	6,175,000	7,582,000
91-100	7,582,000	11,949,000

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	763,000	1,197,000
11-20	1,197,000	1,501,000
21-30	1,501,000	1,657,000
31-40	1,657,000	1,809,000
41-50	1,809,000	2,001,000
51-60	2,001,000	2,237,000
61-70	2,237,000	2,554,000
71-80	2,554,000	2,924,000
81-90	2,924,000	3,423,000
91-100	3,423,000	7,423,000

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	376,000	565,000
11-20	565,000	798,000
21-30	798,000	989,000
31-40	989,000	1,149,000
41-50	1,149,000	1,251,000
51-60	1,251,000	1,374,000
61-70	1,374,000	1,518,000
71-80	1,518,000	1,750,000
81-90	1,750,000	2,159,000
91-100	2,159,000	3,836,000

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	0	324,000
11-20	324,000	536,000
21-30	536,000	750,000
31-40	750,000	940,000
41-50	940,000	1,167,000
51-60	1,167,000	1,411,000
61-70	1,411,000	1,604,000
71-80	1,604,000	1,821,000
81-90	1,821,000	2,401,000
91-100	2,401,000	7,058,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	302,000	594,000
11-20	594,000	706,000
21-30	706,000	792,000
31-40	792,000	879,000
41-50	879,000	993,000
51-60	993,000	1,082,000
61-70	1,082,000	1,190,000
71-80	1,190,000	1,343,000
81-90	1,343,000	1,603,000
91-100	1,603,000	5,710,000

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	137,000	232,000
11-20	232,000	281,000
21-30	281,000	308,000
31-40	308,000	339,000
41-50	339,000	382,000
51-60	382,000	406,000
61-70	406,000	435,000
71-80	435,000	515,000
81-90	515,000	590,000
91-100	590,000	794,000

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	93,000	221,000
11-20	221,000	253,000
21-30	253,000	275,000
31-40	275,000	313,000
41-50	313,000	332,000
51-60	332,000	356,000
61-70	356,000	403,000
71-80	403,000	449,000
81-90	449,000	534,000
91-100	534,000	772,000

TABLE 3.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(10,922,000)	(6,590,000)
11-20	(6,590,000)	(5,557,000)
21-30	(5,557,000)	(4,572,000)
31-40	(4,572,000)	(4,159,000)
41-50	(4,159,000)	(3,907,000)
51-60	(3,907,000)	(3,588,000)
61-70	(3,588,000)	(3,225,000)
71-80	(3,225,000)	(2,809,000)
81-90	(2,809,000)	(1,970,000)
91-100	(1,970,000)	(1,356,000)

TABLE 3.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(7,335,000)	(3,109,000)
11-20	(3,109,000)	(2,532,000)
21-30	(2,532,000)	(2,139,000)
31-40	(2,139,000)	(1,954,000)
41-50	(1,954,000)	(1,670,000)
51-60	(1,670,000)	(1,511,000)
61-70	(1,511,000)	(1,344,000)
71-80	(1,344,000)	(1,236,000)
81-90	(1,236,000)	(1,051,000)
91-100	(1,051,000)	(547,000)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(3,594,000)	(1,911,000)
11-20	(1,911,000)	(1,558,000)
21-30	(1,558,000)	(1,363,000)
31-40	(1,363,000)	(1,236,000)
41-50	(1,236,000)	(1,146,000)
51-60	(1,146,000)	(1,014,000)
61-70	(1,014,000)	(895,000)
71-80	(895,000)	(751,000)
81-90	(751,000)	(505,000)
91-100	(505,000)	(372,000)

TABLE 3.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(5,683,000)	(1,470,000)
11-20	(1,470,000)	(1,197,000)
21-30	(1,197,000)	(1,069,000)
31-40	(1,069,000)	(977,000)
41-50	(977,000)	(856,000)
51-60	(856,000)	(732,000)
61-70	(732,000)	(659,000)
71-80	(659,000)	(577,000)
81-90	(577,000)	(474,000)
91-100	(474,000)	(291,000)

TABLE 3.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(739,000)	(534,000)
11-20	(534,000)	(417,000)
21-30	(417,000)	(366,000)
31-40	(366,000)	(340,000)
41-50	(340,000)	(309,000)
51-60	(309,000)	(284,000)
61-70	(284,000)	(271,000)
71-80	(271,000)	(227,000)
81-90	(227,000)	(195,000)
91-100	(195,000)	(96,000)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2009

1-10	(748,000)	(511,000)
11-20	(511,000)	(419,000)
21-30	(419,000)	(348,000)
31-40	(348,000)	(320,000)
41-50	(320,000)	(296,000)
51-60	(296,000)	(270,000)
61-70	(270,000)	(252,000)
71-80	(252,000)	(227,000)
81-90	(227,000)	(198,000)
91-100	(198,000)	(80,000)

DIVISION II WITHOUT FOOTBALL

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2009									
	Men's	81,000	1,299,300	990,100	4,050,600	1,090,900	3,958,000	(1,009,800)	(5,500)
	Women's	57,600	600,200	1,001,000	4,881,600	1,181,300	4,843,600	(1,072,700)	(15,700)
	Coed	65,900	4,131,800	1,026,500	10,697,500	845,800	6,830,900	(721,900)	13,500
	Total	256,700	4,232,800	3,035,400	11,899,300	3,102,300	11,773,100	(2,921,600)	0
2008									
	Men's	101,100	1,517,600	945,300	3,888,800	1,126,800	3,840,200	(994,000)	(14,100)
	Women's	68,200	523,300	934,400	4,681,800	1,150,300	4,582,900	(1,042,900)	(19,100)
	Coed	90,800	4,311,700	995,200	9,674,900	921,600	6,524,000	(673,600)	34,900
	Total	305,600	4,388,200	3,100,300	11,072,800	3,157,700	11,120,300	(2,844,300)	0
2007									
	Men's	100,400	1,349,000	811,700	2,792,500	1,062,600	3,729,100	(929,500)	(39,700)
	Women's	63,000	614,500	760,000	3,078,300	1,034,600	4,455,200	(929,900)	(867)
	Coed	89,000	4,857,500	1,072,200	8,855,700	782,800	5,671,800	(628,200)	88,800
	Total	241,300	5,554,600	2,947,900	10,982,300	2,903,600	9,046,300	(2,538,300)	0
2006									
	Men's	74,200	1,453,547	788,500	2,549,400	976,400	2,923,500	(841,400)	(29,600)
	Women's	52,800	558,917	692,100	2,202,200	966,600	2,221,000	(869,500)	(58,900)
	Coed	74,900	3,880,586	958,200	8,060,300	963,600	5,627,100	(488,800)	71,000
	Total	216,200	4,424,005	2,607,600	8,748,100	2,695,000	8,436,600	(2,346,000)	5,500
2005									
	Men's	58,500	1,417,412	699,000	2,448,200	855,300	2,843,500	(749,400)	(35,900)
	Women's	40,900	522,095	661,800	1,969,000	847,000	2,586,500	(762,200)	(40,200)
	Coed	50,400	3,625,071	792,300	4,572,700	613,400	3,290,600	(463,500)	43,700
	Total	193,100	3,698,548	2,229,900	6,134,900	2,390,000	6,386,600	(1,983,200)	0
2004									
	Men's	48,700	1,358,032	617,400	2,328,700	857,300	2,179,800	(743,900)	(27,300)
	Women's	31,800	543,136	548,000	2,178,900	841,200	2,179,900	(744,400)	(72,000)
	Coed	40,300	3,216,968	584,200	3,896,900	434,700	2,705,100	(319,000)	45,000
	Total	153,600	3,288,361	2,128,100	5,435,200	2,221,400	4,971,900	(1,961,600)	0

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 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION II WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2009

	Generated Revenues	Total Revenues	Total Expenses
2009 (1.205)			
Men's	67,200	821,700	855,000
Women's	47,800	830,700	980,300
Coed	54,700	851,900	701,900
Total	213,000	2,519,000	2,574,500
2008 (1.179)			
Men's	85,700	801,800	955,700
Women's	57,900	792,500	975,600
Coed	77,000	844,100	781,700
Total	259,200	2,629,600	2,678,300
2007 (1.123)			
Men's	89,400	722,800	946,200
Women's	56,100	676,500	921,300
Coed	79,300	954,800	697,100
Total	214,900	2,625,000	2,585,600
2006 (1.092)			
Men's	67,900	722,000	894,200
Women's	48,300	633,800	885,200
Coed	68,600	1,119,900	635,100
Total	200,300	2,387,900	2,467,900
2005 (1.039)			
Men's	56,300	672,800	823,200
Women's	39,300	636,900	858,100
Coed	48,500	762,500	590,400
Total	185,800	2,146,200	2,300,200
2004 (1.000)			
Men's	48,700	617,400	857,300
Women's	31,800	548,000	841,200
Coed	40,300	584,200	434,700
Total	153,600	2,128,100	2,221,400

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 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2009										
	Men's	-21.59%	1.71%	-19.88%	2.48%	2.26%	4.74%	-10.54%	7.35%	-3.19%
	Women's	-17.44%	1.90%	-15.54%	4.82%	2.31%	7.13%	0.48%	2.21%	2.69%
	Coed	-28.96%	1.54%	-27.42%	0.92%	2.22%	3.15%	-10.21%	1.98%	-8.22%
	Total	-17.82%	1.82%	-16.00%	-4.21%	2.11%	-2.09%	-3.88%	2.12%	-1.75%
2008										
	Men's	-4.14%	4.84%	0.70%	10.93%	5.53%	16.46%	1.00%	5.04%	6.04%
	Women's	3.21%	5.05%	8.25%	17.15%	5.80%	22.95%	5.89%	5.29%	11.18%
	Coed	-2.90%	4.92%	2.02%	-11.59%	4.41%	-7.18%	12.14%	5.60%	17.73%
	Total	20.61%	6.03%	26.65%	0.18%	4.99%	5.17%	3.59%	5.17%	8.75%
2007										
	Men's	31.66%	3.65%	35.31%	0.11%	2.83%	2.94%	5.82%	3.01%	8.83%
	Women's	16.15%	3.17%	19.32%	6.74%	3.07%	9.81%	4.08%	2.96%	7.03%
	Coed	15.60%	3.23%	18.83%	N/A	N/A	11.90%	9.76%	-28.53%	-18.76%
	Total	7.29%	4.32%	11.61%	9.93%	3.12%	13.05%	4.77%	2.97%	7.74%
2006										
	Men's	20.60%	6.23%	26.84%	7.31%	5.49%	12.80%	8.62%	5.53%	14.16%
	Women's	22.90%	6.19%	29.10%	-0.49%	5.07%	4.58%	3.16%	10.96%	14.12%
	Coed	41.44%	7.17%	48.61%	-100.00%	120.94%	20.94%	7.57%	49.52%	57.09%
	Total	7.80%	4.16%	11.96%	11.26%	5.68%	16.94%	7.29%	5.47%	12.76%
2005										
	Men's	15.61%	4.52%	20.12%	8.97%	4.24%	13.22%	-3.98%	3.74%	-0.23%
	Women's	23.58%	5.03%	28.62%	16.22%	4.54%	20.77%	-100.00%	100.69%	0.69%
	Coed	20.35%	4.71%	25.06%	30.52%	5.10%	35.62%	35.82%	5.29%	41.11%
	Total	20.96%	4.75%	25.72%	0.85%	3.93%	4.78%	3.55%	4.04%	7.59%

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 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2009							
	Men's Basketball	24,500	532,000	326,200	1,326,000	342,700	1,177,600
	Women's Basketball	12,600	301,400	264,200	994,500	306,400	999,500
2008							
	Men's Basketball	29,900	875,700	307,800	1,188,900	348,700	1,023,700
	Women's Basketball	13,700	201,600	238,400	905,700	298,800	858,100
2007							
	Men's Basketball	29,300	598,900	290,500	732,900	330,300	847,800
	Women's Basketball	11,000	247,700	232,600	588,900	288,800	803,600
2006							
	Men's Basketball	29,300	657,100	254,300	825,800	310,000	776,800
	Women's Basketball	11,500	351,800	208,300	702,200	282,500	694,600
2005							
	Men's Basketball	21,100	626,500	235,500	781,100	287,600	766,500
	Women's Basketball	9,900	381,800	192,900	615,400	257,000	594,100
2004							
	Men's Basketball	15,300	639,700	191,700	928,500	272,800	708,600
	Women's Basketball	7,200	300,700	156,500	572,500	240,300	557,400

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 4.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009							
	Men's Program	0	0%	0	125	98%	(1,014,400)
	Women's Program	0	0%	0	128	100%	(1,076,100)
	Total	0	0%	0	128	100%	(2,926,200)
2008							
	Men's Program	0	0%	0	127	100%	(994,000)
	Women's Program	0	0%	0	130	100%	(1,042,900)
	Total	0	0%	0	130	100%	(2,844,300)
2007							
	Men's Program	0	0%	0	126	100%	(933,800)
	Women's Program	0	0%	0	129	100%	(939,700)
	Total	0	0%	0	129	100%	(2,546,200)
2006							
	Men's Program	0	0%	0	115	100%	(845,000)
	Women's Program	0	0%	0	118	100%	(869,500)
	Total	0	0%	0	118	100%	(2,346,000)
2005							
	Men's Program	0	0%	0	122	100%	(751,200)
	Women's Program	0	0%	0	125	100%	(762,200)
	Total	1	1%	N/A	124	99%	(1,984,900)
2004							
	Men's Program	0	0%	0	113	100%	(751,800)
	Women's Program	0	0%	0	116	100%	(744,400)
	Total	0	0%	0	116	100%	(1,961,600)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2009

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2009							
	Men's Basketball	0	0%	0	125	100%	(310,600)
	Women's Basketball	0	0%	0	127	100%	(269,700)
2008							
	Men's Basketball	0	0%	0	127	100%	(314,600)
	Women's Basketball	0	0%	0	129	100%	(269,400)
2007							
	Men's Basketball	0	0%	0	126	100%	(288,600)
	Women's Basketball	0	0%	0	128	100%	(268,100)
2006							
	Men's Basketball	0	0%	0	115	100%	(267,200)
	Women's Basketball	1	1%	N/A	112	99%	(254,700)
2005							
	Men's Basketball	0	0%	0	121	100%	(251,900)
	Women's Basketball	0	0%	0	120	100%	(230,500)
2004							
	Men's Basketball	1	1%	N/A	111	99%	(247,400)
	Women's Basketball	0	0%	0	111	100%	(218,400)

TABLE 4.7
SOURCES OF REVENUES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total
Total Ticket Sales	16,200	4,900	7,500
NCAA and conference distributions	34,100	12,100	16,800
Guarantees and options	9,300	3,000	5,500
Cash contributions from alumni and others	149,900	78,000	105,300
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	6,000	0	1,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	25,000	0	2,700
Sports camps	36,400	0	6,800
Endowment/Investment Income	0	0	0
Miscellaneous	17,700	0	0
Total Generated Revenues	401,100	156,000	256,700
Allocated Revenues:			
Direct Institutional Support	1,287,800	2,439,500	2,000,600
Indirect Institutional Support	72,000	177,300	143,500
Student Fees	889,000	0	0
Direct government support	0	0	0
Total Allocated Revenues	2,660,900	2,856,900	2,839,900
Total All Revenues	3,386,600	2,960,500	3,035,400

TABLE 4.8
SOURCES OF REVENUES
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	26,800	11,900	6,100	800
NCAA and conference distributions	49,200	29,600	13,100	7,100
Guarantees and options	7,800	6,600	5,700	300
Cash contributions from alumni and others	209,800	149,500	80,900	25,200
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	5,200	5,700	900	0
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	24,000	24,400	0	0
Sports camps	35,800	22,600	8,300	500
Endowment/Investment Income	0	0	0	0
Miscellaneous	51,100	1,900	0	0
Total Generated Revenues	557,500	325,400	158,700	88,400
Allocated Revenues:				
Direct Institutional Support	3,762,200	2,647,600	1,851,400	1,358,700
Indirect Institutional Support	533,100	335,900	26,700	0
Student Fees	0	0	0	0
Direct government support	0	0	0	0
Total Allocated Revenues	5,330,800	3,512,800	2,315,200	1,708,400
Total All Revenues	6,303,900	3,936,300	2,581,000	1,844,500

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	339,500	690,800	527,100	Men	57,300	52,800	55,600
Women	432,600	696,700	554,800	Women	48,900	50,200	49,400
Administrative and Non-gender	0	0	0	Administrative and Non-gender	12,500	5,200	7,900
Total	811,400	1,388,100	1,129,400	Total	124,700	112,300	116,900
Guarantees and Options				Fundraising			
Men	1,800	0	0	Men	600	0	100
Women	0	0	0	Women	1,300	300	600
Administrative and Non-gender	0	0	0	Administrative and Non-gender	15,900	2,700	7,000
Total	3,500	0	0	Total	31,500	11,400	17,600
Salaries and Benefits – University paid				Game Expenses			
Men	371,300	270,100	314,600	Men	29,000	26,900	28,500
Women	379,100	248,500	299,200	Women	32,600	28,300	29,476
Administrative and Non-gender	509,200	342,100	404,800	Administrative and Non-gender	1,600	1,500	1,500
Total	1,183,900	860,100	1,016,000	Total	67,800	64,200	67,200
Salaries and Benefits – Third Party paid				Medical			
Men	0	0	0	Men	0	0	0
Women	0	0	0	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	35,800	29,900	32,600
Total	0	0	0	Total	39,400	33,000	36,900
Severance Pay				Membership Dues			
Men	0	0	0	Men	900	900	900
Women	0	0	0	Women	1,100	1,100	1,100
Administrative and Non-gender	0	0	0	Administrative and Non-gender	22,100	19,000	20,000
Total	0	0	0	Total	27,400	25,000	25,800
Team travel				Sports Camps			
Men	143,000	129,400	134,100	Men	1,700	0	0
Women	154,400	117,200	129,900	Women	2,500	0	0
Administrative and Non-gender	200	1,800	1,700	Administrative and Non-gender	0	0	0
Total	317,000	273,100	286,700	Total	11,700	0	2,100
Recruiting				Spirit Groups			
Men	10,800	10,500	10,600	Men	0	0	0
Women	9,600	10,800	10,800	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	300	0	0
Total	20,400	22,900	21,400	Total	1,200	300	400

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

Facilities Maintenance and Rental			
Men	0	300	0
Women	0	0	0
Administrative and Non-gender	3,700	1,300	2,000
Total	16,000	9,500	11,900
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	36,300	57,200	46,900
Total	72,000	177,300	143,500
Other			
Men	7,500	4,200	5,700
Women	13,200	3,800	6,400
Administrative and Non-gender	95,600	36,200	58,800
Total	118,400	70,100	84,900
Total Operating Expenses			
Men	1,039,400	1,235,400	1,090,900
Women	1,211,700	1,122,600	1,181,300
Administrative and Non-gender	1,062,100	772,100	845,800
Total	3,296,200	3,094,300	3,102,300

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	932,900	592,300	481,000	331,600
Women	1,126,600	656,800	529,900	373,500
Administrative and Non-gender	0	0	0	0
Total	2,124,100	1,315,000	1,006,400	693,200
Guarantees and Options				
Men	3,100	900	0	0
Women	300	0	0	0
Administrative and Non-gender	0	0	0	0
Total	6,000	1,000	0	0
Salaries and Benefits – University paid				
Men	448,000	370,800	298,400	103,000
Women	483,300	364,000	264,300	104,400
Administrative and Non-gender	751,400	539,200	339,100	190,900
Total	1,729,100	1,200,100	888,600	426,700
Salaries and Benefits – Third Party paid				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Severance Pay				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	0	0	0	0
Team travel				
Men	238,300	156,700	104,300	68,600
Women	236,400	152,400	116,200	60,400
Administrative and Non-gender	5,400	0	5,700	0
Total	497,500	313,100	258,500	133,100
Recruiting				
Men	22,500	11,500	8,400	5,700
Women	18,400	12,900	8,200	5,700
Administrative and Non-gender	0	0	0	0
Total	41,200	25,500	17,800	12,800

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Equipment/uniforms/supplies				
Men	89,100	59,800	41,200	31,700
Women	77,700	52,300	43,700	28,800
Administrative and Non-gender	39,400	5,500	2,100	3,600
Total	248,600	137,900	104,800	71,400
Fundraising				
Men	5,000	4,700	0	0
Women	1,300	3,800	0	0
Administrative and Non-gender	38,600	16,800	1,300	0
Total	80,700	36,900	9,500	800
Game Expenses				
Men	52,300	33,000	24,300	20,200
Women	45,600	31,300	26,300	20,300
Administrative and Non-gender	14,300	2,700	1,800	0
Total	115,200	80,600	58,500	43,600
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	49,000	50,200	28,800	21,700
Total	55,500	53,200	32,400	25,300
Membership Dues				
Men	1,700	1,100	600	600
Women	1,600	1,300	900	600
Administrative and Non-gender	27,600	21,600	18,900	14,900
Total	34,700	28,300	23,200	19,300
Sports Camps				
Men	9,900	300	0	0
Women	3,100	0	0	0
Administrative and Non-gender	0	0	0	0
Total	27,800	2,800	3,200	0
Spirit Groups				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	5,000	2,600	0	0
Total	5,100	3,400	0	0

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2009
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Facilities Maintenance and Rental				
Men	100	500	0	0
Women	0	0	200	0
Administrative and Non-gender	10,800	3,300	800	0
Total	34,300	21,800	8,100	3,200
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	383,800	256,900	8,900	0
Total	533,100	335,900	26,600	0
Other				
Men	31,600	9,800	800	800
Women	31,900	8,100	1,000	600
Administrative and Non-gender	140,400	64,400	39,400	18,100
Total	211,900	84,300	70,700	39,300
Total Operating Expenses				
Men	2,004,600	1,369,000	976,500	666,400
Women	2,085,500	1,321,300	1,012,800	691,200
Administrative and Non-gender	1,982,300	1,177,000	677,900	352,800
Total	6,184,800	3,949,700	2,750,200	1,822,600

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 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	23,300	270,500	(2,200)	NA	NA	NA
Basketball	24,500	342,700	0	12,600	306,400	(7,700)
Crew	NA	NA	NA	21,000	144,300	(14,400)
Equestrian	NA	NA	NA	0	0	0
Fencing	11,800	61,900	(4,700)	15,400	41,100	(10,700)
Field Hockey	NA	NA	NA	18,200	172,600	(1,500)
Football	NA	NA	NA	NA	NA	NA
Golf	4,100	84,800	(100)	5,600	94,200	0
Gymnastics	0	0	0	40,400	391,700	(79,000)
Ice Hockey	243,700	862,400	(108,200)	5,600	172,300	1,200
Lacrosse	10,300	213,500	0	5,800	176,300	(200)
Rifle	0	23,100	(23,100)	0	35,100	(19,300)
Skiing	18,100	217,400	(130,000)	24,900	213,400	(130,800)
Soccer	9,700	221,000	0	6,700	216,100	(7,800)
Softball	NA	NA	NA	10,300	200,400	(1,800)
Swimming	6,000	93,700	0	6,000	99,800	0
Tennis	1,600	87,100	(1,000)	2,000	87,900	(2,100)
Track & Field/X Country	1,200	87,100	(1,800)	1,000	78,200	(1,300)
Volleyball	0	90,300	(9,500)	9,100	195,000	(3,200)
Water Polo	1,500	85,200	(9,600)	18,700	135,900	(8,500)
Wrestling	7,700	169,200	0	NA	NA	NA
Other	5,300	52,000	(18,700)	400	23,500	(20,100)

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses,

TABLE 4.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	48,400	14,800	68,000	0
Basketball	68,400	29,300	102,300	0
Cross Country/Track	13,500	1,900	16,600	0
Fencing	18,600	4,100	22,700	0
Football	N/A	N/A	N/A	N/A
Golf	15,500	0	16,300	0
Gymnastics	110,200	114,100	224,400	0
Ice Hockey	36,500	12,600	54,200	0
Lacrosse	22,000	1,000	23,100	0
Rifle	26,400	13,900	40,300	0
Skiing	41,600	7,100	53,400	0
Soccer	17,500	2,500	20,300	0
Swimming	17,000	0	17,000	0
Tennis	19,300	4,500	27,600	0
Volleyball	12,900	4,000	16,900	0
Water Polo	35,000	5,900	40,100	0
Wrestling	21,400	7,800	28,600	0
Other	00,000	00,000	00,000	0

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2009
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	54,800	22,200	78,900	0
Bowling	14,500	2,900	17,400	600
Crew	45,200	10,600	54,900	0
Cross Country/Track	12,900	1,600	15,200	0
Equestrian	N/A	N/A	N/A	N/A
Fencing	15,600	2,100	17,600	0
Field Hockey	27,200	5,900	36,500	0
Golf	17,100	0	17,500	0
Gymnastics	74,300	34,300	115,300	0
Ice Hockey	18,000	3,000	21,000	400
Lacrosse	28,600	5,200	34,100	0
Rifle	22,000	1,000	23,100	0
Skiing	26,400	13,900	40,300	0
Soccer	40,700	6,600	50,400	0
Softball	41,000	5,900	48,000	0
Swimming	20,000	3,500	23,500	0
Tennis	18,100	0	19,300	0
Volleyball	43,500	6,700	48,000	0
Water Polo	71,700	21,600	93,300	0
Other	20,100	0	20,100	0

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION II 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
Head Coaches	273,000	267,200	0	183,700	200,700	0	222,200	226,700	0
Assistant Coaches	85,300	73,000	0	54,400	47,300	0	62,500	52,400	0
Administrative Salaries	0	0	509,200	0	0	342,100	0	0	404,800
Total Program	371,300	379,100	509,200	270,100	248,500	342,100	314,600	299,200	404,800

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subgroup Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	11%	2%	5%	0%	9%	1%
NCAA and conference distributions	7%	1%	10%	1%	8%	1%
Guarantees and options	4%	1%	4%	0%	4%	0%
Cash contributions from alumni and others	29%	5%	47%	3%	36%	4%
Third Party Support	0%	0%	0%	0%	0%	0%
Other:						
Concessions/Programs/Novelties	2%	0%	4%	0%	3%	0%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	13%	2%	7%	0%	11%	1%
Sports camps	26%	4%	12%	1%	21%	2%
Endowment/Investment Income	0%	0%	1%	0%	1%	0%
Miscellaneous	7%	1%	10%	1%	8%	1%
Total Generated Revenues	<u>100%</u>	<u>17%</u>	<u>100%</u>	<u>7%</u>	<u>100%</u>	<u>11%</u>
Allocated Revenues:						
Direct Institutional Support		39%		79%		63%
Indirect Institutional Support		6%		14%		11%
Student Fees		34%		0%		14%
Direct government support		3%		0%		1%
Total Allocated Revenues		<u>83%</u>		<u>93%</u>		<u>89%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 106 public and 19 private institutions reporting.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	11%	19%	16%	Men	2%	2%	2%
Women	12%	21%	17%	Women	2%	1%	2%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	23%	40%	34%	Total	5%	4%	4%
Guarantees and Options				Fundraising			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	0%	0%	Total	2%	1%	1%
Salaries and Benefits – University paid				Game Expenses			
Men	11%	7%	9%	Men	1%	1%	1%
Women	12%	7%	9%	Women	1%	1%	1%
Administrative and Non-gender	16%	11%	13%	Administrative and Non-gender	1%	1%	1%
Total	38%	25%	30%	Total	3%	2%	2%
Salaries and Benefits – Third Party paid				Medical			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	1%	1%	1%
Severance Pay				Membership Dues			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	0%	0%	0%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	4%	4%	Men	1%	0%	0%
Women	5%	4%	4%	Women	1%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	0%	1%
Total	10%	8%	9%	Total	3%	0%	1%
Recruiting				Spirit Groups			
Men	0%	0%	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%

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2009
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	2%	1%
Administrative and Non-gender	5%	10%	8%
Total	6%	13%	10%
Other			
Men	1%	0%	0%
Women	1%	0%	0%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	3%
Total Operating Expenses			
Men	34%	35%	35%
Women	34%	37%	36%
Administrative and Non-gender	32%	28%	30%
Total	100%	100%	100%

Division II (without Football)

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	31,000
11-20	31,000	92,000
21-30	92,000	132,000
31-40	132,000	178,000
41-50	178,000	257,000
51-60	257,000	300,000
61-70	300,000	421,000
71-80	421,000	554,000
81-90	554,000	848,000
91-100	848,000	4,233,000

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	4,000
11-20	4,000	17,000
21-30	17,000	37,000
31-40	37,000	59,000
41-50	59,000	81,000
51-60	81,000	110,000
61-70	110,000	142,000
71-80	142,000	225,000
81-90	225,000	383,000
91-100	383,000	1,299,000

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(11,198)	1,837
11-20	1,838	16,015
21-30	16,016	26,334
31-40	26,335	43,114
41-50	43,115	57,565
51-60	57,566	89,758
61-70	89,759	113,946
71-80	113,947	155,698
81-90	155,699	253,340
91-100	253,341	600,213

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	6,000
11-20	6,000	20,000
21-30	20,000	32,000
31-40	32,000	51,000
41-50	51,000	66,000
51-60	66,000	98,000
61-70	98,000	128,000
71-80	128,000	190,000
81-90	190,000	345,000
91-100	345,000	4,132,000

TABLE 4.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	3,000
11-20	3,000	7,000
21-30	7,000	12,000
31-40	12,000	18,000
41-50	18,000	25,000
51-60	25,000	37,000
61-70	37,000	52,000
71-80	52,000	76,000
81-90	76,000	136,000
91-100	136,000	532,000

TABLE 4.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	1,000
11-20	1,000	3,000
21-30	3,000	6,000
31-40	6,000	10,000
41-50	10,000	13,000
51-60	13,000	16,000
61-70	16,000	21,000
71-80	21,000	35,000
81-90	35,000	72,000
91-100	72,000	301,000

TABLE 4.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	688,000	1,587,000
11-20	1,587,000	2,184,000
21-30	2,184,000	2,495,000
31-40	2,495,000	2,830,000
41-50	2,830,000	3,102,000
51-60	3,102,000	3,792,000
61-70	3,792,000	4,230,000
71-80	4,230,000	5,193,000
81-90	5,193,000	6,709,000
91-100	6,709,000	11,773,000

TABLE 4.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	595,000
11-20	595,000	745,000
21-30	745,000	875,000
31-40	875,000	994,000
41-50	994,000	1,091,000
51-60	1,091,000	1,320,000
61-70	1,320,000	1,539,000
71-80	1,539,000	1,859,000
81-90	1,859,000	2,131,000
91-100	2,131,000	3,958,000

TABLE 4.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	84,000	619,000
11-20	619,000	782,000
21-30	782,000	927,000
31-40	927,000	1,014,000
41-50	1,014,000	1,181,000
51-60	1,181,000	1,307,000
61-70	1,307,000	1,557,000
71-80	1,557,000	1,873,000
81-90	1,873,000	2,392,000
91-100	2,392,000	4,844,000

TABLE 4.25
NONGENDER EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	0	196,000
11-20	196,000	393,000
21-30	393,000	568,000
31-40	568,000	723,000
41-50	723,000	846,000
51-60	846,000	1,091,000
61-70	1,091,000	1,241,000
71-80	1,241,000	1,559,000
81-90	1,559,000	2,160,000
91-100	2,160,000	6,831,000

TABLE 4.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	24,000	191,000
11-20	191,000	258,000
21-30	258,000	291,000
31-40	291,000	322,000
41-50	322,000	343,000
51-60	343,000	387,000
61-70	387,000	444,000
71-80	444,000	548,000
81-90	548,000	651,000
91-100	651,000	1,178,000

TABLE 4.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	16,000	158,000
11-20	158,000	202,000
21-30	202,000	236,000
31-40	236,000	261,000
41-50	261,000	306,000
51-60	306,000	338,000
61-70	338,000	374,000
71-80	374,000	454,000
81-90	454,000	561,000
91-100	561,000	1,000,000

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(10,639,000)	(5,804,000)
11-20	(5,804,000)	(4,528,000)
21-30	(4,528,000)	(3,788,000)
31-40	(3,788,000)	(3,381,000)
41-50	(3,381,000)	(2,926,000)
51-60	(2,926,000)	(2,563,000)
61-70	(2,563,000)	(2,234,000)
71-80	(2,234,000)	(1,901,000)
81-90	(1,901,000)	(1,376,000)
91-100	(1,376,000)	(684,000)

TABLE 4.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(3,864,000)	(1,899,000)
11-20	(1,899,000)	(1,586,000)
21-30	(1,586,000)	(1,353,000)
31-40	(1,353,000)	(1,194,000)
41-50	(1,194,000)	(1,014,000)
51-60	(1,014,000)	(945,000)
61-70	(945,000)	(808,000)
71-80	(808,000)	(705,000)
81-90	(705,000)	(600,000)
91-100	(600,000)	(137,000)

TABLE 4.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(4,794,000)	(2,223,000)
11-20	(2,223,000)	(1,715,000)
21-30	(1,715,000)	(1,435,000)
31-40	(1,435,000)	(1,221,000)
41-50	(1,221,000)	(1,076,000)
51-60	(1,076,000)	(952,000)
61-70	(952,000)	(845,000)
71-80	(845,000)	(734,000)
81-90	(734,000)	(591,000)
91-100	(591,000)	(82,000)

TABLE 4.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(880,000)	(554,000)
11-20	(554,000)	(463,000)
21-30	(463,000)	(394,000)
31-40	(394,000)	(353,000)
41-50	(353,000)	(311,000)
51-60	(311,000)	(288,000)
61-70	(288,000)	(254,000)
71-80	(254,000)	(222,000)
81-90	(222,000)	(177,000)
91-100	(177,000)	(24,000)

TABLE 4.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2009

1-10	(964,000)	(514,000)
11-20	(514,000)	(428,000)
21-30	(428,000)	(337,000)
31-40	(337,000)	(314,000)
41-50	(314,000)	(270,000)
51-60	(270,000)	(246,000)
61-70	(246,000)	(223,000)
71-80	(223,000)	(191,000)
81-90	(191,000)	(151,000)
91-100	(151,000)	(14,000)

GLOSSARY

Athletics aid equivalencies:

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.

Capital Expenditures:

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.

Football Bowl Sub-division:

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.

Football Championship Sub-division:

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.

Division I without Football:

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.

Division II:

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.

Division III:

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.

Direct Institutional support:

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.

Indirect Institutional Support:

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

Inflationary Effect:	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.	Private institutions:	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.
Median Values:	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.	Public institutions:	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.
Net operating results:	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.)	Revenues:	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.
Non-gender revenues and expenses:	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.	Third Party Payments:	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.
Object of expenditure:	Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.		
Operating expenses:	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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