

# Revenues & EXPENSES

2004 – 2011

NCAA® DIVISION II  
INTERCOLLEGIATE  
ATHLETICS PROGRAMS  
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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<b>Executive Summary</b> .....	<u>5</u>	3.11 Total Generated Revenues and Expenses by Sport .....	<u>32</u>
<b>Introduction</b> .....	<u>7</u>	3.12(a) Salaries and Benefits by Sport - Men's Programs .....	<u>33</u>
<b>Background and Changes</b> .....	<u>7</u>	3.12(b) Salaries and Benefits by Sport - Women's Programs .....	<u>34</u>
<b>Objectives</b> .....	<u>8</u>	3.13 Total Salaries and Benefits .....	<u>35</u>
<b>Survey Methods</b> .....	<u>9</u>	3.14 Revenue Distribution Percentages .....	<u>36</u>
<b>Organization of the Report</b> .....	<u>9</u>	3.15 Operating Expense Distribution Percentages - Percent of Total Expenses.....	<u>37</u>
<b>Suggestions for the Reader</b> .....	<u>10</u>	3.16 Total Generated Revenues - Percentiles - Division II w Football.....	<u>39</u>
<b>Findings and Observations</b> .....	<u>10</u>	3.17 Men's Total Generated Revenues - Percentiles.....	<u>39</u>
<b>Dashboard Indicators</b> .....	<u>10</u>	3.18 Women's Total Generated Revenues - Percentiles.....	<u>39</u>
<b>Other Findings for Division II with Football</b> .....	<u>11</u>	3.19 Nongender Generated Revenues - Percentiles.....	<u>39</u>
<b>Other Findings for Division II without Football</b> .....	<u>11</u>	3.20 Football Generated Revenues - Percentiles.....	<u>39</u>
2.1 Highlights .....	<u>13</u>	3.21 Men's Basketball Generated Revenues - Percentiles .....	<u>39</u>
2.2 Activity Data .....	<u>14</u>	3.22 Women's Basketball Generated Revenue - Percentiles .....	<u>40</u>
2.3 Net Operating Results.....	<u>15</u>	3.23 Total Operating Expenses - Percentiles .....	<u>40</u>
2.4 Total Revenues – Summary .....	<u>15</u>	3.24 Men's Total Expenses - Percentiles .....	<u>40</u>
2.5 Generated Revenues – Summary .....	<u>16</u>	3.25 Women's Total Expenses - Percentiles .....	<u>40</u>
2.6 Total Expenses – Summary.....	<u>16</u>	3.26 Nongender Expenses - Percentiles.....	<u>40</u>
2.7 Dashboard Indicators .....	<u>17</u>	3.27 Football Expenses - Percentiles .....	<u>40</u>
<b>3.1 through 3.35 – Division II with Football</b> .....	<u>18</u>	3.28 Men's Basketball Expenses - Percentiles .....	<u>41</u>
3.1 Summary of Revenues, Expenses and Operating Results....	<u>19</u>	3.29 Women's Basketball Expenses - Percentiles.....	<u>41</u>
3.2 Summary data restated in 2004 dollars .....	<u>20</u>	3.30 Total Operating Results - Percentiles .....	<u>41</u>
3.3 Percentage Change from Prior year.....	<u>21</u>	3.31 Men's Program Operating Results - Percentiles .....	<u>41</u>
3.4 Trends in Program Revenues and Expenses.....	<u>22</u>	3.32 Women's Program Operating Results - Percentiles .....	<u>41</u>
3.5 Net Generated Revenues by Gender .....	<u>23</u>	3.33 Football Operating Results - Percentiles .....	<u>41</u>
3.6 Net Generated Revenues by Program .....	<u>24</u>	3.34 Men's Basketball Operating Results - Percentiles.....	<u>42</u>
3.7 Source of Revenue .....	<u>25</u>	3.35 Women's Basketball Operating Results - Percentiles.....	<u>42</u>
3.8 Sources of Revenue .....	<u>26</u>		
3.9 Operating Expenses by Object of Expenditure .....	<u>27</u>		
3.10 Operating Expenses by Object of Expenditure .....	<u>29</u>		

<b>4.1 through 4.35 – Division II without Football .....</b>	<b><u>43</u></b>	4.16 Total Generated Revenues - Percentiles.....	<u>64</u>
4.1 Summary of Revenues, Expenses and Operating Results....	<u>44</u>	4.17 Men's Total Generated Expenses - Percentiles .....	<u>64</u>
4.2 Summary Data Restated in 2004 dollars.....	<u>45</u>	4.18 Women's Total Generated Revenues - Percentiles.....	<u>64</u>
4.3 Percentage Change from Prior Year.....	<u>46</u>	4.19 Nongender Generated Revenues _ - Percentiles .....	<u>64</u>
4.4 Trends in Program Revenues and Expenses.....	<u>47</u>	4.20 Men's Basketball Generated Revenues - Percentiles .....	<u>64</u>
4.5 Net Generated Revenues by Gender .....	<u>48</u>	4.21 Women's Basketbll Generated Revenues - Percentiles.....	<u>64</u>
4.6 Net Generated Revenues by Program .....	<u>49</u>	4.30 Total Operating Results - Percentiles .....	<u>66</u>
4.7 Sources of Revenues .....	<u>50</u>	4.31 Men's Program Operating Results - Percentiles .....	<u>66</u>
4.8 Sources of Revenues .....	<u>51</u>	4.32 Women's Program Operating Results - Percentiles .....	<u>66</u>
4.9 Operating Expenses by Object of Expenditure .....	<u>52</u>	4.34 Men's Basketball Operating Results - Percentiles.....	<u>66</u>
4.10 Operating Epenses by Object of Expenditure .....	<u>54</u>	4.35 Women's Basketball Operating Results - Percentiles.....	<u>67</u>
4.11 Total Generated Revenues and Expenses by Sport .....	<u>57</u>	<b>Glossary .....</b>	<b><u>68</u></b>
4.12(a) Salaries and Benefits by Sport - Men's Programs .....	<u>58</u>		
4.12(b) Salaries and Benefits by Sport - Women's Programs .....	<u>59</u>		
4.13 Total Salaries and Benefits .....	<u>60</u>		
4.14 Revenue Distribution Percentages .....	<u>61</u>		
4.15 Operating Expense Distribution Percentages - Percent of Total Expenses.....	<u>62</u>		

# EXECUTIVE SUMMARY

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

### Fiscal Years 2004 through 2011

This report provides summary information concerning revenues and expenses of NCAA Division II athletics programs for the fiscal years 2004 through 2011. 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 2012 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 for Division II athletics programs, with two groupings - one for institutions with football and one for those without. A third objective is to provide data relevant to gender issues.

**Methodology.** All Division II member institutions, including provisional members, were provided with access to the NCAA Financial Information System in order to submit their financial data. 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.** Substantial changes were incorporated in post 2003 editions 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 2011 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 eight year period presented.

- Effects of the Economy. With regard to this year's findings, there has been considerable anticipation concerning the effect the decline in the U.S. economy (the recession) might have on Intercollegiate Athletics. The answer seems to be "minimal". Given the popularity that intercollegiate athletics enjoys, it comes as no surprise that, for most schools and for the NCAA as a whole, the recession does not seem to have been particularly detrimental.
- Virtually all expense dashboard indicators have been steady over the eight year period.
- Generated revenues, however, have fluctuated in the past few years and show a net decrease over the eight years, a 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 remained in the 5 to 7 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 79.4 percent since 2004 and 5.8 percent since 2010. The median deficit for the non-football schools has increased by 70.8 percent since 2004 and 5.2 percent since 2010.

# INTRODUCTION

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

### Fiscal Years 2004 through 2011

#### BACKGROUND AND CHANGES

This 2012 edition of Revenues and Expenses of Intercollegiate Athletics Programs continues to reflect significant post 2003 changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public, and from NCAA leadership and were designed to render the reported information more relevant, meaningful, and useful. The primary objective 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 consists of 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 was also introduced. “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 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 2012 report provides summary information concerning revenues and expenses of NCAA Division II and its two subgroups for the 2004 through 2011 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. These prior year data are, indeed, consistent with and comparative to those reported in 2012. 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 have been implemented. 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.
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 2012 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. Thus, all data for a particular subgroup are shown in a self-contained section, 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 Gender Equity Report.



## METHODS

NCAA Division II member institutions, including provisional members, provide data annually via the NCAA Financial Reporting System. In all cases, respondents are clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. Collection instructions also request that data be separated by gender, which enables data for men's and women's programs to be presented separately.

The financial data requested include: 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. Organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid and other similar information were also requested. Some of those data are presented in this report, while others may be found in other NCAA publications (See [www.NCAA.org](http://www.NCAA.org).)

As noted, response rates for Division II were slightly under 100 percent. Thus, readers are able to compare, with confidence, financial results for one member institution with the median and mean results for those members in the same subdivision. 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 averages for similar institutions. Some comparisons may also be drawn among the results in the two subdivisions. These comparisons are presented in tabular form in the summary section of the report.

NOTE: These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA). Because confidentiality was assured to respondents, neither the NCAA nor the author is able to provide data from individual institutions. To obtain such financial information readers are directed to the U.S. Department of Education Website to obtain EADA information for specific institutions.

## ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail by subgroup. The reported numbers consist almost entirely of medians and frequency distributions of means for the respective subgroups. Partial financial data for the fiscal years 2004 through 2011 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. Prior reports can be found at [www.NCAA.org](http://www.NCAA.org).

### There are five 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, overall division results and average expense per athlete. Dashboard Indicators for the two subgroups are also located in this Section. 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. Since no two institutions operate in identical environments or under identical circumstances, an individual institution's actual results may differ greatly from that institution's divisional median or average. 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. 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.
4. Readers are encouraged to make use of the Dashboard Indicator analysis tool, which enables an institution's administrators to define a peer group of choice and compare the institution's results with the medians or means of the peer group.

Although 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 2011 fiscal year, with comparisons to the 2004 through 2010 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 and have been developed over the eight year period from 2004 through 2011. A total of sixteen indicators are shown for each subgroup of Division II. What follows are some observations of interest.

- Virtually all expense indicators have been remarkably steady over the eight year period, including: athletic aid as 30 percent of total expenses for "with FB" schools and 35 to 36 percent for "without FB" schools; 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" and administrative compensation at 12 percent for both "with FB" and "without FB." It should also be noted that these results do not include any revenues generated by the athletics programs. (2.7)
- 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 13 percent of total revenues in 2011 for "with FB" schools and from 9 percent to 7 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. (2.7)
- 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, about 5 to 7 percent for both "with FB" schools and "without FB"

schools. (2.7) It should also be noted that these results do not include any revenues generated by the athletics programs.

- Thus, although athletics expenditures for “with FB” schools have increased significantly from \$2.9 million in 2004 to \$5.1 million in 2011, this rate of increase has been comparable to 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 \$3.6 million over the period. (2.1)

- There has been a concomitant increase in expense per student athlete in both subgroups -- \$2,600 to \$4,400 (“with”) and \$4,200 to \$6,000 (“without.”) (2.7)

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. Compensation is largely market driven, and grants-in-aid are controlled by the institution’s administration. 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 and conference television revenues, 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 (\$9.7 million) and the median (\$618,000.) (2.5) Likewise, the largest total expense reported is \$18.6 million, well above the \$5.1 million median. (2.6)

- The median negative net revenue, which reflects the “net loss” for athletics programs, has increased from \$2,360,000 to \$4,235,000. (2.3) It should be noted, however, that since 2004, a portion of this change is caused by inflation. For instance, in the 4.5% increase in total expenses from 2010 to 2011, there is a 2.4% inflationary effect, which means the real change in expenses is a 2.1% increase. (3.3)

- The median loss for men’s programs in 2011 was \$1,909,400 and that for women’s programs was \$1,174,900. Both are only slight increases from 2010. (3.1) The median loss for football programs was \$972,200,

men’s basketball loss was \$319,000, and women’s basketball \$313,000. (3.6)

- Coaches’ salaries are highest in the sports of men’s ice hockey, football and men’s basketball. On the women’s side, ice hockey and basketball are significantly higher than other sports, with field hockey third. (3.12a,b)

- Cash contributions (35%), ticket sales (16%) and sports camps (13%), provide the preponderance of generated revenues, but the three combined provide only 11 percent of total revenues. (3.14)

- Grants-in-aid (31%) and salaries (32%) make up the majority of overall expenses. Indirect Institutional Support is a distant third at ten percent. (3.15)

## 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 \$2.9 million, more than ten times the \$297,000 median (2.5), and the largest total expense budget of \$15 million is almost five times the median of \$3.6 million. (2.6)

- Although the median negative net revenue (“net loss”) for members of this subgroup has worsened from \$2,000,000 in 2004 to \$3,352,000, some portion of this is inflationary. (2.3) For example, Total Expenses for 2011 increased by a total of 5.7%, after an inflationary effect of 2.5%. Thus, the real increase was 3.2%. (4.3)

- The median negative net revenue for men’s programs in 2010 was \$1,114,500 and for women’s programs was \$1,219,400. (4.1)

- 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. (4.12a,b)

- Cash contributions (36%), sports camps (13%), royalties/advertising/sponsorship (10%) and NCAA and conference distributions (10%) provide the preponderance of generated revenues, but the four combined provide only seven percent of total revenues. (4.14)

- Grants-in-aid (34%) and salaries (30%) make up the majority of overall expenses. (4.15)

# SUMMARY INFORMATION

TABLE 2.1  
HIGHLIGHTS  
DIVISION II  
Fiscal Years 2004 through 2011

	With Football	Without Football		With Football	Without Football
<b>Median Total Revenue</b>			<b>Average Number of Athletes</b>		
2011	5,170,500	3,572,800	2011	409	251
Percent change from 2010	11%	7%	Percent change from 2010	4%	2%
2010	4,670,200	3,323,600	2010	394	247
Percent change from 2009	2%	10%	Percent change from 2009	4%	7%
2009	4,593,100	3,035,400	2009	380	232
Percent change from 2008	4%	-2%	Percent change from 2008	-2%	-3%
2008	4,405,700	3,100,300	2008	387	239
Percent change from 2007	7%	5%	Percent change from 2007	0%	5%
2007	4,108,600	2,947,900	2007	386	227
2006	3,754,400	2,607,600	2006	377	221
2005	3,503,600	2,229,900	2005	364	208
2004	2,658,200	2,128,100	2004	376	204
<b>Median Total Generated Revenue</b>			<b>Median Expense per Athlete</b>		
2011	618,000	296,500	2011	12,400	14,500
Percent change from 2010	7%	15%	Percent change from 2010	1%	4%
2010	578,900	259,100	2010	12,300	14,000
Percent change from 2009	7%	1%	Percent change from 2009	3%	4%
2009	540,600	256,700	2009	11,900	13,400
Percent change from 2008	-8%	-16%	Percent change from 2008	3%	2%
2008	587,400	305,600	2008	11,600	13,200
Percent change from 2007	10%	27%	Percent change from 2007	9%	3%
2007	536,100	241,300	2007	10,600	12,800
2006	506,600	216,200	2006	9,900	12,200
2005	434,200	193,100	2005	9,500	11,500
2004	383,600	153,600	2004	7,700	10,900
<b>Median Total Expense</b>					
2011	5,056,700	3,644,500			
Percent change from 2010	5%	6%			
2010	4,839,300	3,449,000			
Percent change from 2009	7%	11%			
2009	4,521,600	3,102,300			
Percent change from 2008	1%	-2%			
2008	4,473,500	3,157,700			
Percent change from 2007	9%	9%			
2007	4,105,900	2,903,600			
2006	3,720,500	2,695,000			
2005	3,446,300	2,389,900			
2004	2,884,600	2,221,400			

Note: Participating Athletes totals represent non– duplicated count.

TABLE 2.2  
ACTIVITY DATA  
DIVISION II  
Fiscal Years 2005 through 2011

	With Football	Without Football
<b>Participating Athletes by Program (Average)</b>		
Men's Program - 2011	259	131
- 2010	250	128
- 2009	241	120
-2008	246	125
-2007	242	118
-2006	238	118
-2005	230	111
-2004	236	109
Women's Program - 2011	151	120
- 2010	144	119
- 2009	139	112
-2008	141	113
-2007	144	109
-2006	139	106
-2005	134	100
-2004	140	98
<b>Median Expenses per Athlete</b>		
Men's Program - 2011	8,500	9,400
- 2010	8,100	9,300
- 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 - 2011	8,800	10,900
- 2010	8,800	10,400
- 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
<b>Annual cost of full grant (Average)</b>		
Public Schools		
2011 - In-state	17,900	19,200
2011 - Out-of-state	25,000	31,400
2010 - In-state	17,100	18,600
2010 - Out-of-state	24,000	27,300
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		
2011 - In-state/Out-of-state	34,500	36,100
2010 - In-state/Out-of-state	33,200	34,600
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 2011**

	2004	2005	2006	2007	2008	2009	2010	2011
<b>With Football</b>								
Total Generated Revenues	383,600	434,200	506,600	536,100	587,400	540,600	578,900	618,000
Total Expenses	2,884,600	3,446,300	3,720,500	4,105,900	4,473,500	4,521,600	4,839,300	5,056,700
Median Net Generated Revenue	(2,359,700)	(2,671,900)	(3,086,100)	(3,308,700)	(3,637,500)	(3,906,700)	(4,004,200)	(4,235,100)
<b>Without Football</b>								
Total Generated Revenues	153,600	193,100	218,800	241,300	305,600	256,700	259,100	296,500
Total Expenses	2,221,400	2,389,900	2,695,000	2,903,600	3,157,700	3,102,300	3,449,000	3,644,500
Median Net Generated Revenue	(2,000,200)	(2,031,900)	(2,346,000)	(2,538,300)	(2,836,000)	(2,926,200)	(3,186,300)	(3,351,600)

**TABLE 2.4**  
**TOTAL REVENUES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2004 through 2011**

	2004	2005	2006	2007	2008	2009	2010	2011
<b>With Football</b>								
Largest Reported	11,299,200	14,863,900	17,788,700	19,800,300	13,469,200	11,950,700	18,197,500	18,716,200
Median	2,658,200	3,503,600	3,754,400	4,108,600	4,405,700	4,593,100	4,670,200	5,170,500
<b>Without Football</b>								
Largest Reported	5,435,200	6,134,900	8,748,100	10,982,300	11,072,800	11,899,300	12,392,200	14,480,000
Median	2,128,100	2,229,900	2,607,600	2,947,900	3,100,300	3,035,400	3,323,600	3,572,800



**TABLE 2.5**  
**GENERATED REVENUES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2004 through 2011**

	2004	2005	2006	2007	2008	2009	2010	2011
<b>With Football</b>								
Largest Reported	6,781,300	6,553,400	8,197,000	8,118,500	8,011,100	3,765,200	9,806,200	9,713,800
Median	383,600	434,200	506,600	536,100	587,400	540,600	578,900	618,000
<b>Without Football</b>								
Largest Reported	3,288,400	3,698,500	4,424,000	5,554,600	4,388,200	4,232,800	2,863,800	2,932,600
Median	153,600	193,100	218,800	241,300	305,600	256,700	259,100	296,500

**TABLE 2.6**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2005 through 2011**

	2004	2005	2006	2007	2008	2009	2010	2011
<b>With Football</b>								
Largest Reported	11,172,700	14,801,000	17,940,000	19,571,100	13,414,200	11,948,700	18,011,500	18,595,700
Median	2,884,600	3,446,300	3,720,500	4,105,900	4,473,500	4,521,600	4,839,300	5,056,700
<b>Without Football</b>								
Largest Reported	4,971,900	6,386,600	8,436,600	9,046,300	11,120,300	11,773,100	12,247,800	15,034,300
Median	2,221,400	2,389,000	2,695,000	2,903,600	3,157,700	3,102,300	3,449,000	3,644,500

TABLE 2.7  
DASHBOARD INDICATORS  
DIVISION II  
Median Values  
Fiscal Years 2004, 2008, 2010 and 2011

	With Football				Without Football			
	2004	2006	2010	2011	2004	2006	2010	2011
1. Allocated Revenue (%)	0.83	0.85	0.88	0.87	0.91	0.91	0.92	0.93
2. Generated Revenue (%)	0.17	0.15	0.12	0.13	0.09	0.09	0.08	0.07
3. Student Fees (%)	0.10	0.08	0.08	0.08	0.00	0.00	0.00	0.00
4. Contributions (%)	0.05	0.05	0.04	0.04	0.03	0.04	0.03	0.03
5. Total Athletics Revenue (\$)	\$2,658,000	\$3,754,000	\$4,670,000	\$5,170,000	\$2,062,000	\$2,608,000	\$3,324,000	\$3,573,000
6. Athletic Aid (%)	0.30	0.27	0.30	0.30	0.37	0.37	0.36	0.35
7. Coaches Compensation (%)	0.23	0.20	0.21	0.2	0.19	0.16	0.17	0.17
8. Administrative Staff Compensation (%)	0.13	0.11	0.11	0.12	0.13	0.13	0.13	0.12
9. Team Travel (%)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
10. Medical Expenses and Insurance (%)	0.00	0.02	0.02	0.02	0.00	0.01	0.01	0.01
11. Other (%)	0.24	0.27	0.25	0.25	0.18	0.21	0.24	0.22
12. Total expenditures (\$)	\$2,885,000	\$3,720,000	\$4,839,000	\$50,567,000	\$2,184,000	\$2,695,000	\$3,449,000	\$3,644,000
13. Athletic Aid/Student Athlete (\$)	\$2,600	\$3,300	\$4,500	\$4,400	\$4,200	\$5,000	\$5,500	\$6,000
14. Student Athletes/Student Body (%)	0.09	0.09	0.1	0.1	0.07	0.08	0.09	0.08
15. Academic Success Rate		69	71	70		76	79	78
16. Athletics expenditures / institutional expenditures (%)	0.05	0.06	0.06	0.07	0.04	0.05	0.06	0.05

# **DIVISION II WITH FOOTBALL**

**TABLE 3.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Years 2004 through 2011**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2011</b>									
	Men's	257,000	5,282,400	2,086,100	6,916,300	2,203,800	9,076,800	(1,909,400)	(18,900)
	Women's	104,600	1,368,400	1,151,300	4,656,200	1,328,100	4,665,600	(1,174,900)	(49,600)
	Coed	191,200	3,956,200	1,707,100	12,781,500	1,250,300	7,690,000	(958,100)	116,300
	<b>Total</b>	<b>618,000</b>	<b>9,713,800</b>	<b>5,170,500</b>	<b>18,716,200</b>	<b>5,056,700</b>	<b>18,595,700</b>	<b>(4,235,100)</b>	<b>100</b>
<b>2010</b>									
	Men's	245,500	5,178,800	1,892,000	6,058,900	2,036,300	8,922,600	(1,767,900)	(35,700)
	Women's	91,600	1,097,500	1,094,300	4,400,200	1,273,500	4,428,400	(1,140,300)	(33,000)
	Coed	155,300	4,238,500	1,568,100	12,451,600	1,245,500	6,447,200	(942,800)	113,800
	<b>Total</b>	<b>578,800</b>	<b>9,806,200</b>	<b>4,670,200</b>	<b>18,197,500</b>	<b>4,839,300</b>	<b>18,011,500</b>	<b>(4,004,200)</b>	<b>15,800</b>
<b>2009</b>									
	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
	<b>Total</b>	<b>540,600</b>	<b>3,765,200</b>	<b>4,593,100</b>	<b>11,950,700</b>	<b>4,521,600</b>	<b>11,948,700</b>	<b>(3,906,700)</b>	<b>0</b>
<b>2008</b>									
	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
	<b>Total</b>	<b>587,400</b>	<b>8,011,100</b>	<b>4,405,700</b>	<b>13,469,200</b>	<b>4,473,500</b>	<b>13,414,200</b>	<b>(3,637,500)</b>	<b>7,200</b>
<b>2007</b>									
	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
	<b>Total</b>	<b>536,100</b>	<b>8,118,500</b>	<b>4,108,600</b>	<b>19,800,200</b>	<b>4,105,900</b>	<b>19,571,100</b>	<b>(3,308,700)</b>	<b>7,400</b>
<b>2006</b>									
	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
	<b>Total</b>	<b>506,600</b>	<b>8,197,000</b>	<b>3,754,400</b>	<b>17,788,700</b>	<b>3,720,500</b>	<b>17,940,000</b>	<b>(3,086,100)</b>	<b>800</b>
<b>2005</b>									
	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
	<b>Total</b>	<b>434,200</b>	<b>6,553,400</b>	<b>3,503,600</b>	<b>14,863,900</b>	<b>3,446,300</b>	<b>14,801,000</b>	<b>(2,671,900)</b>	<b>41,900</b>
<b>2004</b>									
	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
	<b>Total</b>	<b>383,600</b>	<b>6,781,300</b>	<b>2,658,200</b>	<b>11,299,200</b>	<b>2,884,600</b>	<b>11,172,700</b>	<b>(2,359,700)</b>	<b>2,200</b>

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 2011

	Generated Revenues	Total Revenues	Total Expenses
<b>2011 (1.245)</b>			
Men's	206,500	1,675,600	1,770,100
Women's	84,000	924,700	1,066,700
Coed	153,600	1,371,200	1,004,300
<b>Total</b>	<b>496,400</b>	<b>4,153,000</b>	<b>4,061,600</b>
<b>2010 (1.216)</b>			
Men's	201,891	1,555,921	1,674,589
Women's	75,329	899,918	1,047,286
Coed	127,714	1,289,556	1,024,260
<b>Total</b>	<b>475,987</b>	<b>3,840,625</b>	<b>3,979,688</b>
<b>2009 (1.205)</b>			
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
<b>Total</b>	<b>448,600</b>	<b>3,811,700</b>	<b>3,752,400</b>
<b>2008 (1.179)</b>			
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
<b>Total</b>	<b>498,200</b>	<b>3,736,800</b>	<b>3,794,400</b>
<b>2007 (1.123)</b>			
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
<b>Total</b>	<b>477,400</b>	<b>3,658,600</b>	<b>3,656,200</b>
<b>2006 (1.092)</b>			
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
<b>Total</b>	<b>463,900</b>	<b>3,438,100</b>	<b>3,407,000</b>
<b>2005 (1.039)</b>			
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
<b>Total</b>	<b>417,900</b>	<b>3,372,100</b>	<b>3,316,900</b>
<b>2004 (1.00)</b>			
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
<b>Total</b>	<b>383,600</b>	<b>2,658,200</b>	<b>2,884,600</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4  
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 2011**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2011</b>										
	Men's	2.28%	2.70%	4.70%	7.69%	2.57%	10.26%	5.70%	2.52%	8.22%
	Women's	11.51%	2.71%	14.22%	2.75%	2.45%	5.21%	1.85%	2.43%	4.29%
	Coed	20.27%	2.86%	23.13%	6.33%	2.53%	8.86%	-1.95%	2.34%	0.39%
	Total	4.29%	2.49%	6.78%	8.13%	2.58%	10.71%	2.06%	2.43%	4.49%
<b>2010</b>										
	Men's	12.04%	0.99%	13.03%	9.49%	1.00%	10.49%	0.83%	0.92%	1.75%
	Women's	-3.18%	0.83%	-2.35%	5.44%	0.96%	6.40%	0.89%	0.92%	1.81%
	Coed	13.12%	1.07%	14.19%	1.94%	0.93%	2.87%	5.71%	0.97%	6.68%
	Total	6.10%	0.96%	7.07%	0.76%	0.92%	1.68%	6.06%	0.97%	7.03%
<b>2009</b>										
	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%
<b>2008</b>										
	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%
<b>2007</b>										
	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%
<b>2006</b>										
	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%
<b>2005</b>										
	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 2011**

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2011</b>							
	Football	100,100	1,323,700	991,500	4,004,100	1,114,100	4,004,100
	Men's Basketball	38,000	489,600	345,200	1,497,000	397,300	1,497,000
	Women's Basketball	22,600	334,300	295,300	1,069,300	346,100	1,069,300
<b>2010</b>							
	Football	92,500	1,063,100	952,600	3,411,700	1,036,400	3,411,700
	Men's Basketball	43,300	606,100	342,900	1,402,600	375,700	1,414,100
	Women's Basketball	20,000	322,700	300,800	1,000,500	338,400	1,000,500
<b>2009</b>							
	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
<b>2008</b>							
	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
<b>2007</b>							
	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
<b>2006</b>							
	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
<b>2005</b>							
	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
<b>2004</b>							
	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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2011</b>							
	Men's Program	0	0%	0	154	100%	(1,909,400)
	Women's Program	0	0%	0	154	100%	(1,174,900)
	Total	0	0%	0	154	100%	(4,235,100)
<b>2010</b>							
	Men's Program	0	0%	0	156	100%	(1,767,900)
	Women's Program	0	0%	0	156	100%	(1,140,300)
	Total	0	0%	0	156	100%	(4,004,200)
<b>2009</b>							
	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)
<b>2008</b>							
	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)
<b>2007</b>							
	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)
<b>2006</b>							
	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)
<b>2005</b>							
	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)
<b>2004</b>							
	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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2011</b>							
	Football	0	0%	0	154	100%	(972,200)
	Men's Basketball	0	0%	0	154	100%	(319,100)
	Women's Basketball	0	0%	0	154	100%	(312,800)
<b>2010</b>							
	Football	1	1%	24,000	155	99%	(904,400)
	Men's Basketball	0	0%	0	156	100%	(313,900)
	Women's Basketball	0	0%	0	156	100%	(301,000)
<b>2009</b>							
	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)
<b>2008</b>							
	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)
<b>2007</b>							
	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)
<b>2006</b>							
	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)
<b>2005</b>							
	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)
<b>2004</b>							
	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 2011  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	65,600	36,200	48,000
<b>NCAA and conference distributions</b>	35,700	21,800	30,000
<b>Guarantees and options</b>	15,000	16,400	15,300
<b>Cash contributions from alumni and others</b>	303,200	122,900	221,600
<b>Third Party Support</b>	0	0	0
<b>Other:</b>	0	0	0
Concessions/Programs/Novelties	19,500	7,200	14,100
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	34,100	3,600	23,100
Sports camps	72,600	2,700	23,300
Endowment/Investment Income	11,600	0	800
Miscellaneous	33,400	0	6,100
<b>Total Generated Revenues</b>	911,500	299,500	618,000
<b>Allocated Revenues:</b>	0	0	0
Direct Institutional Support	2,444,300	4,228,100	3,237,400
Indirect Institutional Support	326,400	338,600	327,400
Student Fees	708,200	0	384,000
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	4,050,600	4,948,300	4,290,900
<b>Total All Revenues</b>	5,057,600	5,296,500	5,170,500

TABLE 3.8  
SOURCES OF REVENUES  
DIVISION II WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2011  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	78,000	50,300	66,000	32,100
<b>NCAA and conference distributions</b>	60,900	44,900	21,700	19,100
<b>Guarantees and options</b>	13,300	5,000	22,500	17,000
<b>Cash contributions from alumni and others</b>	372,900	300,200	215,500	81,900
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>	0	0	0	0
Concessions/Programs/Novelties	17,200	37,300	10,000	11,000
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	63,300	53,100	17,600	200
Sports camps	95,000	103,000	8,000	2,100
Endowment/Investment Income	11,200	13,200	2,400	0
Miscellaneous	72,500	38,300	4,700	0
<b>Total Generated Revenues</b>	1,135,700	893,700	454,300	243,700
<b>Allocated Revenues:</b>	0	0	0	0
Direct Institutional Support	5,626,400	3,672,600	2,846,600	1,648,700
Indirect Institutional Support	916,200	413,500	208,100	91,000
Student Fees	14,000	586,100	558,500	382,900
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	7,332,200	4,788,700	3,903,100	2,455,400
<b>Total All Revenues</b>	8,542,800	5,866,500	4,560,600	3,074,000

TABLE 3.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
Fiscal Year 2011  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Fundraising</b>			
Men	720,000	1,428,500	888,100	Men	5,300	0	2,200
Women	454,800	887,100	550,400	Women	1,500	0	400
Administrative and Non-gender	0	0	0	Administrative and Non-gender	23,300	3,600	18,400
Total	1,207,800	2,368,400	1,500,500	Total	52,600	13,000	36,000
<b>Guarantees and Options</b>				<b>Game Expenses</b>			
Men	3,000	0	1,500	Men	44,700	43,600	44,600
Women	0	0	0	Women	29,300	26,200	28,700
Administrative and Non-gender	0	0	0	Administrative and Non-gender	4,300	0	1,700
Total	4,300	0	2,500	Total	93,300	79,400	87,100
<b>Salaries and Benefits – University paid</b>				<b>Medical</b>			
Men	667,100	611,000	642,100	Men	0	0	0
Women	397,800	308,800	352,000	Women	0	0	0
Administrative and Non-gender	575,800	378,700	534,200	Administrative and Non-gender	67,200	91,700	76,000
Total	1,767,000	1,350,200	1,564,200	Total	95,300	105,300	100,600
<b>Team travel</b>				<b>Membership Dues</b>			
Men	204,000	204,400	204,300	Men	1,100	1,800	1,200
Women	161,400	139,800	154,000	Women	1,100	1,500	1,200
Administrative and Non-gender	1,600	0	500	Administrative and Non-gender	21,300	20,100	21,000
Total	397,100	386,500	393,700	Total	25,200	25,400	25,300
<b>Recruiting</b>				<b>Sports Camps</b>			
Men	33,300	35,700	34,200	Men	8,100	0	1,700
Women	16,600	15,100	16,100	Women	6,200	0	400
Administrative and Non-gender	0	0	0	Administrative and Non-gender	0	0	0
Total	54,600	53,800	54,200	Total	23,400	0	8,600
<b>Equipment/uniforms/supplies</b>				<b>Spirit Groups</b>			
Men	107,500	114,700	108,800	Men	0	0	0
Women	60,000	50,300	55,500	Women	0	0	0
Administrative and Non-gender	20,800	8,900	18,200	Administrative and Non-gender	10,600	5,700	8,500
Total	193,600	175,100	186,100	Total	15,800	8,200	10,000

TABLE 3.9 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 2011  
 Median Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	3,600	0	200
Women	600	0	0
Administrative and Non-gender	14,600	0	5,300
Total	42,400	10,100	32,100
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	174,100	230,600	192,700
Total	326,400	338,600	327,400
<b>Other</b>			
Men	35,600	25,000	33,200
Women	20,700	9,700	18,600
Administrative and Non-gender	83,900	53,900	74,100
Total	173,700	103,100	150,700
<b>Total Operating Expenses</b>			
Men	2,012,700	2,701,600	2,203,800
Women	1,253,700	1,594,300	1,328,100
Administrative and Non-gender	1,322,800	1,202,500	1,250,300
<b>Total</b>	<b>4,938,600</b>	<b>5,376,300</b>	<b>5,056,700</b>

TABLE 3.10  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2011  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	1,462,800	1,008,800	860,400	618,000
Women	1,098,100	604,200	521,800	311,400
Administrative and Non-gender	0	0	0	0
Total	2,669,500	1,647,400	1,436,800	889,800
<b>Guarantees and Options</b>				
Men	4,200	2,000	2,500	0
Women	0	0	0	0
Administrative and Non-gender	0	0	0	0
Total	5,300	3,400	3,000	0
<b>Salaries and Benefits – University paid</b>				
Men	1,006,200	844,100	591,500	420,500
Women	589,000	463,100	317,600	187,300
Administrative and Non-gender	856,500	665,000	450,000	288,000
Total	2,459,800	1,981,700	1,384,500	910,700
<b>Team travel</b>				
Men	318,000	213,400	188,100	153,600
Women	258,200	181,000	129,300	118,500
Administrative and Non-gender	500	3,800	0	0
Total	618,300	407,700	318,300	285,500
<b>Recruiting</b>				
Men	70,400	38,700	34,900	16,700
Women	27,100	19,000	14,300	7,400
Administrative and Non-gender	0	0	0	0
Total	100,500	63,600	48,100	25,600
<b>Equipment/uniforms/supplies</b>				
Men	183,100	104,300	110,000	92,000
Women	87,800	59,400	48,500	35,500
Administrative and Non-gender	39,800	21,600	10,700	9,800
Total	330,400	183,700	173,900	143,900
<b>Fundraising</b>				
Men	9,600	11,200	2,100	0
Women	1,900	3,200	400	0
Administrative and Non-gender	37,700	23,300	19,800	1,500
Total	63,400	68,600	38,600	8,400



TABLE 3.10 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITH FOOTBALL  
 By Expense Quartile  
 Fiscal Year 2011  
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Game Expenses</b>				
Men	72,400	45,500	44,100	28,800
Women	50,700	34,000	27,000	21,400
Administrative and Non-gender	1,800	3,900	200	1,400
Total	131,000	98,800	82,200	62,700
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	94,400	89,100	104,600	49,700
Total	124,000	101,600	107,000	70,700
<b>Membership Dues</b>				
Men	3,400	1,400	1,100	200
Women	3,200	1,600	1,100	400
Administrative and Non-gender	19,500	19,500	23,400	20,900
Total	27,600	23,100	25,100	21,900
<b>Sports Camps</b>				
Men	11,900	13,700	0	0
Women	13,400	8,800	0	0
Administrative and Non-gender	0	0	0	0
Total	37,400	39,500	2,300	0
<b>Spirit Groups</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	14,200	4,700	9,800	0
Total	17,900	10,100	11,500	1,000
<b>Facilities Maintenance and Rental</b>				
Men	11,300	100	1,400	0
Women	800	0	0	0
Administrative and Non-gender	34,400	2,200	13,300	0
Total	95,200	27,000	39,000	3,400
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	592,700	311,500	160,000	0
Total	916,200	413,500	208,100	91,000

TABLE 3.10 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITH FOOTBALL  
 By Expense Quartile  
 Fiscal Year 2011  
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Other</b>				
Men	69,400	72,100	23,600	7,000
Women	34,800	30,300	12,400	3,000
Administrative and Non-gender	164,900	112,100	54,800	27,300
Total	257,000	233,100	100,000	55,600
<b>Total Operating Expenses</b>				
Men	3,886,200	2,479,700	2,058,400	1,468,900
Women	2,506,200	1,684,300	1,194,400	738,400
Administrative and Non-gender	2,399,500	1,572,800	1,190,800	712,700
Total	8,542,800	5,776,600	4,545,500	3,058,900

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 2011**  
**Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	30,400	251,600	(7,600)	NA	NA	NA
Basketball	38,000	397,300	(5,000)	22,600	346,100	(7,000)
Crew	NA	NA	NA	9,300	236,100	(2,000)
Equestrian	NA	NA	NA	4,400	107,300	8,200
Fencing	8,200	168,000	3,100	7,200	129,300	2,300
Field Hockey	NA	NA	NA	18,800	225,300	0
Football	100,100	1,114,100	(15,700)	NA	NA	NA
Golf	5,600	75,500	700	3,200	78,100	(800)
Gymnastics	0	0	0	39,300	113,500	18,400
Ice Hockey	406,800	1,356,300	(6,500)	177,900	989,300	(23,700)
Lacrosse	13,300	253,200	(3,400)	12,900	158,400	0
Rifle	0	0	0	0	0	0
Skiing	7,200	103,200	(2,900)	11,700	95,900	(6,900)
Soccer	9,800	200,100	(100)	10,700	225,400	(3,900)
Softball	NA	NA	NA	14,300	209,100	(6,500)
Swimming	14,600	138,400	(6,000)	17,600	158,300	(3,900)
Tennis	2,800	66,400	0	1,800	73,200	(1,000)
Track & Field/X Country	5,300	140,100	(2,400)	4,200	157,700	(5,500)
Volleyball	400	115,700	2,700	12,700	230,700	(6,900)
Water Polo	1,400	133,700	8,900	5,900	134,100	(3,200)
Wrestling	29,700	220,700	(500)	NA	NA	NA
Other	31,800	168,100	(2,900)	105,600	155,900	0

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 2011  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	51,700	14,600	69,900	0
Basketball	85,400	47,000	130,600	0
Cross Country/Track	23,500	5,000	32,800	0
Fencing	25,600	7,100	32,700	0
Football	100,400	220,900	314,700	0
Golf	10,000	0	11,600	0
Gymnastics	0	0	0	0
Ice Hockey	187,200	149,800	351,600	0
Lacrosse	45,200	6,400	56,300	0
Rifle	0	0	0	0
Skiing	10,300	1,000	10,800	0
Soccer	42,000	6,400	48,800	0
Swimming	27,000	5,700	34,000	0
Tennis	15,200	0	16,300	0
Volleyball	17,400	0	17,400	0
Water Polo	14,800	2,500	17,300	0
Wrestling	51,900	15,900	62,700	0
Other	19,800	0	19,800	0

TABLE 3.12(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION II WITH FOOTBALL  
Fiscal Year 2011  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	73,500	39,400	114,300	0
Bowling	7,900	0	8,100	0
Crew	31,400	22,100	62,900	0
Cross Country/Track	26,100	5,400	37,000	0
Equestrian	11,600	500	12,300	0
Fencing	25,600	7,100	32,700	0
Field Hockey	59,000	8,200	76,500	0
Golf	10,400	0	11,900	0
Gymnastics	71,900	6,200	73,900	0
Ice Hockey	113,900	124,200	232,400	15,000
Lacrosse	48,000	5,000	63,600	0
Rifle	0	0	0	0
Skiing	25,700	700	26,000	0
Soccer	46,500	7,600	55,300	0
Softball	44,000	8,000	54,200	0
Swimming	35,200	8,000	39,400	0
Tennis	15,300	0	15,900	0
Volleyball	47,400	9,500	62,000	0
Water Polo	12,200	2,800	14,900	0
Other	9,000	0	9,400	0

TABLE 3.13  
TOTAL SALARIES AND BENEFITS  
DIVISION II WITH FOOTBALL  
Fiscal Year 2011  
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	335,300	279,500	0	309,300	238,800	0	319,900	252,000	0
Assistant Coaches	337,200	106,500	0	283,000	82,200	0	303,200	90,200	0
Administrative Salaries	0	0	575,800	0	0	378,700	0	0	534,200
Total Program	667,100	397,800	575,800	611,000	308,800	380,900	646,900	352,000	534,200

TABLE 3.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION II WITH FOOTBALL  
Fiscal Year 2011  
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.
<b>Total Ticket Sales</b>	17%	4%	11%	1%	16%	3%
<b>NCAA and conference distributions</b>	5%	1%	8%	1%	5%	1%
<b>Guarantees and options</b>	4%	1%	8%	1%	5%	1%
<b>Cash contributions from alumni and others</b>	34%	7%	36%	3%	35%	6%
<b>Third Party Support</b>	1%	0%	1%	0%	1%	0%
<b>Other:</b>			0%	0%	0%	0%
Concessions/Programs/Novelties	4%	1%	3%	0%	4%	1%
Broadcast Rights	1%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	2%	7%	1%	8%	1%
Sports camps	14%	3%	9%	1%	13%	2%
Endowment/Investment Income	4%	1%	9%	1%	5%	1%
Miscellaneous	8%	2%	7%	1%	8%	1%
<b>Total Generated Revenues</b>	<u>100%</u>	<u>21%</u>	<u>100%</u>	<u>9%</u>	<u>100%</u>	<u>16%</u>
<b>Allocated Revenues:</b>				0%		0%
Direct Institutional Support		50%		77%		60%
Indirect Institutional Support		9%		11%		10%
Student Fees		19%		2%		12%
Direct government support		2%		1%		1%
<b>Total Allocated Revenues</b>		79%		91%		84%
<b>Total All Revenues</b>		<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 96 public and 58 private institutions reporting.



TABLE 3.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION II WITH FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2011  
Mean Values

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	14%	27%	19%
Women	9%	16%	12%
Administrative and Non-gender	1%	0%	0%
Total	24%	43%	31%
<b>Guarantees and Options</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Salaries and Benefits – University paid</b>			
Men	14%	12%	13%
Women	9%	6%	8%
Administrative and Non-gender	12%	8%	11%
Total	35%	26%	32%
<b>Team travel</b>			
Men	4%	4%	4%
Women	4%	3%	3%
Administrative and Non-gender	0%	0%	0%
Total	8%	7%	8%
<b>Recruiting</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%

	Public	Private	Total
<b>Equipment/uniforms/supplies</b>			
Men	2%	2%	2%
Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%
Total	5%	4%	4%
<b>Fundraising</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	1%	1%
<b>Game Expenses</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	2%	2%
Total	2%	2%	2%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	1%
Total	1%	0%	1%
<b>Sports Camps</b>			
Men	1%	0%	1%
Women	1%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	2%	0%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%

TABLE 3.15 (continued)  
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
 DIVISION II WITH FOOTBALL  
 PERCENT OF TOTAL EXPENSES  
 Fiscal Year 2011  
 Mean Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	1%	0%	1%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	1%
Total	3%	1%	2%
<b>Indirect Institutional Support</b>			
Men	2%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	7%	9%	8%
Total	9%	11%	10%
<b>Other</b>			
Men	1%	1%	1%
Women	1%	0%	0%
Administrative and Non-gender	3%	1%	2%
Total	5%	2%	4%
<b>Total Operating Expenses</b>			
Men	43%	48%	45%
Women	28%	28%	28%
Administrative and Non-gender	29%	24%	27%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
 There were 96 public and 58 private institutions reporting for DII Institutions with football.

**TABLE 3.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	34,700	139,000
<b>11-20</b>	139,100	221,900
<b>21-30</b>	222,000	305,100
<b>31-40</b>	305,200	438,700
<b>41-50</b>	438,800	617,900
<b>51-60</b>	618,000	845,800
<b>61-70</b>	845,900	1,079,900
<b>71-80</b>	1,080,000	1,347,800
<b>81-90</b>	1,347,900	1,705,000
<b>91-100</b>	1,705,100	9,713,800

**TABLE 3.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	60,200
<b>11-20</b>	60,300	101,000
<b>21-30</b>	101,100	131,000
<b>31-40</b>	131,100	185,700
<b>41-50</b>	185,800	256,900
<b>51-60</b>	257,000	327,800
<b>61-70</b>	327,900	401,700
<b>71-80</b>	401,800	589,100
<b>81-90</b>	589,200	835,200
<b>91-100</b>	835,300	5,282,400

**TABLE 3.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	4,400
<b>11-20</b>	4,500	19,700
<b>21-30</b>	19,800	40,900
<b>31-40</b>	41,000	62,500
<b>41-50</b>	62,600	104,500
<b>51-60</b>	104,600	140,200
<b>61-70</b>	140,300	212,600
<b>71-80</b>	212,700	274,400
<b>81-90</b>	274,500	408,900
<b>91-100</b>	409,000	1,368,400

**TABLE 3.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	34,400
<b>11-20</b>	34,500	60,100
<b>21-30</b>	60,200	85,400
<b>31-40</b>	85,500	114,200
<b>41-50</b>	114,300	191,100
<b>51-60</b>	191,200	236,600
<b>61-70</b>	236,700	344,100
<b>71-80</b>	344,200	485,000
<b>81-90</b>	485,100	743,700
<b>91-100</b>	743,800	3,956,200

**TABLE 3.20**  
**FOOTBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	18,500
<b>11-20</b>	18,600	35,100
<b>21-30</b>	35,200	58,800
<b>31-40</b>	58,900	78,600
<b>41-50</b>	78,700	100,000
<b>51-60</b>	100,100	131,800
<b>61-70</b>	131,900	171,100
<b>71-80</b>	171,200	217,300
<b>81-90</b>	217,400	353,800
<b>91-100</b>	353,900	1,323,700

**TABLE 3.21**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	600	5,900
<b>11-20</b>	6,000	11,100
<b>21-30</b>	11,200	20,900
<b>31-40</b>	21,000	27,100
<b>41-50</b>	27,200	37,900
<b>51-60</b>	38,000	60,900
<b>61-70</b>	61,000	86,100
<b>71-80</b>	86,200	101,400
<b>81-90</b>	101,500	152,100
<b>91-100</b>	152,200	489,600

**TABLE 3.22**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	3,700
<b>11-20</b>	3,800	8,800
<b>21-30</b>	8,900	12,200
<b>31-40</b>	12,300	16,000
<b>41-50</b>	16,100	22,500
<b>51-60</b>	22,600	28,900
<b>61-70</b>	29,000	43,500
<b>71-80</b>	43,600	64,700
<b>81-90</b>	64,800	106,300
<b>91-100</b>	106,400	334,300

**TABLE 3.23**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	1,337,800	2,640,300
<b>11-20</b>	2,640,400	3,608,500
<b>21-30</b>	3,608,600	4,029,200
<b>31-40</b>	4,029,300	4,586,400
<b>41-50</b>	4,586,500	5,056,600
<b>51-60</b>	5,056,700	5,578,800
<b>61-70</b>	5,578,900	6,149,900
<b>71-80</b>	6,150,000	7,387,000
<b>81-90</b>	7,387,100	8,916,300
<b>91-100</b>	8,916,400	18,595,700

**TABLE 3.24**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	718,000	1,283,700
<b>11-20</b>	1,283,800	1,633,900
<b>21-30</b>	1,634,000	1,824,600
<b>31-40</b>	1,824,700	2,023,300
<b>41-50</b>	2,023,400	2,203,700
<b>51-60</b>	2,203,800	2,479,000
<b>61-70</b>	2,479,100	2,858,100
<b>71-80</b>	2,858,200	3,259,400
<b>81-90</b>	3,259,500	4,101,200
<b>91-100</b>	4,101,300	9,076,800

**TABLE 3.25**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	386,600	638,300
<b>11-20</b>	638,400	911,000
<b>21-30</b>	911,100	1,055,600
<b>31-40</b>	1,055,700	1,180,500
<b>41-50</b>	1,180,600	1,328,000
<b>51-60</b>	1,328,100	1,589,800
<b>61-70</b>	1,589,900	1,813,100
<b>71-80</b>	1,813,200	2,056,100
<b>81-90</b>	2,056,200	2,824,600
<b>91-100</b>	2,824,700	4,665,600

**TABLE 3.26**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	438,300
<b>11-20</b>	438,400	693,700
<b>21-30</b>	693,800	891,200
<b>31-40</b>	891,300	1,068,800
<b>41-50</b>	1,068,900	1,250,200
<b>51-60</b>	1,250,300	1,553,000
<b>61-70</b>	1,553,100	1,764,600
<b>71-80</b>	1,764,700	2,176,100
<b>81-90</b>	2,176,200	2,616,100
<b>91-100</b>	2,616,200	7,690,000

**TABLE 3.27**  
**FOOTBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	305,400	649,200
<b>11-20</b>	649,300	752,300
<b>21-30</b>	752,400	867,400
<b>31-40</b>	867,500	994,100
<b>41-50</b>	994,200	1,114,000
<b>51-60</b>	1,114,100	1,180,200
<b>61-70</b>	1,180,300	1,313,000
<b>71-80</b>	1,313,100	1,450,200
<b>81-90</b>	1,450,300	1,772,900
<b>91-100</b>	1,773,000	4,004,100

**TABLE 3.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	102,100	244,400
<b>11-20</b>	244,500	301,000
<b>21-30</b>	301,100	339,000
<b>31-40</b>	339,100	363,300
<b>41-50</b>	363,400	397,100
<b>51-60</b>	397,200	423,300
<b>61-70</b>	423,400	475,600
<b>71-80</b>	475,700	555,100
<b>81-90</b>	555,200	647,700
<b>91-100</b>	647,800	1,497,000

**TABLE 3.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	162,000	230,400
<b>11-20</b>	230,500	277,300
<b>21-30</b>	277,400	302,900
<b>31-40</b>	303,000	331,300
<b>41-50</b>	331,400	346,000
<b>51-60</b>	346,100	394,500
<b>61-70</b>	394,600	437,200
<b>71-80</b>	437,300	494,600
<b>81-90</b>	494,700	623,600
<b>91-100</b>	623,700	1,069,300

**TABLE 3.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(13,125,000)	(7,752,500)
<b>11-20</b>	(7,752,600)	(6,016,800)
<b>21-30</b>	(6,016,900)	(5,091,400)
<b>31-40</b>	(5,091,500)	(4,592,800)
<b>41-50</b>	(4,592,900)	(4,235,000)
<b>51-60</b>	(4,235,100)	(4,003,900)
<b>61-70</b>	(4,004,000)	(3,485,100)
<b>71-80</b>	(3,485,200)	(3,042,800)
<b>81-90</b>	(3,042,900)	(2,321,000)
<b>91-100</b>	(2,321,100)	(721,100)

**TABLE 3.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(6,015,500)	(3,476,700)
<b>11-20</b>	(3,476,800)	(2,860,600)
<b>21-30</b>	(2,860,700)	(2,318,100)
<b>31-40</b>	(2,318,200)	(2,113,700)
<b>41-50</b>	(2,113,800)	(1,909,300)
<b>51-60</b>	(1,909,400)	(1,675,400)
<b>61-70</b>	(1,675,500)	(1,493,900)
<b>71-80</b>	(1,494,000)	(1,283,700)
<b>81-90</b>	(1,283,800)	(1,128,100)
<b>91-100</b>	(1,128,200)	(624,800)

**TABLE 3.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(4,190,400)	(2,494,500)
<b>11-20</b>	(2,494,600)	(1,765,200)
<b>21-30</b>	(1,765,300)	(1,597,500)
<b>31-40</b>	(1,597,600)	(1,363,200)
<b>41-50</b>	(1,363,300)	(1,174,800)
<b>51-60</b>	(1,174,900)	(1,071,500)
<b>61-70</b>	(1,071,600)	(956,000)
<b>71-80</b>	(956,100)	(812,300)
<b>81-90</b>	(812,400)	(625,200)
<b>91-100</b>	(625,300)	(385,400)

**TABLE 3.33**  
**FOOTBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(3,135,400)	(1,589,100)
<b>11-20</b>	(1,589,200)	(1,293,800)
<b>21-30</b>	(1,293,900)	(1,194,400)
<b>31-40</b>	(1,194,500)	(1,080,300)
<b>41-50</b>	(1,080,400)	(972,100)
<b>51-60</b>	(972,200)	(823,900)
<b>61-70</b>	(824,000)	(713,500)
<b>71-80</b>	(713,600)	(604,200)
<b>81-90</b>	(604,300)	(482,800)
<b>91-100</b>	(482,900)	(185,200)

**TABLE 3.34**  
**MEN’S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(1,145,800)	(563,600)
<b>11-20</b>	(563,700)	(484,500)
<b>21-30</b>	(484,600)	(403,300)
<b>31-40</b>	(403,400)	(363,600)
<b>41-50</b>	(363,700)	(319,000)
<b>51-60</b>	(319,100)	(301,500)
<b>61-70</b>	(301,600)	(278,800)
<b>71-80</b>	(278,900)	(252,700)
<b>81-90</b>	(252,800)	(210,000)
<b>91-100</b>	(210,100)	(102,100)

**TABLE 3.35**  
**WOMEN’S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(1,031,300)	(560,400)
<b>11-20</b>	(560,500)	(451,100)
<b>21-30</b>	(451,200)	(387,100)
<b>31-40</b>	(387,200)	(334,100)
<b>41-50</b>	(334,200)	(312,700)
<b>51-60</b>	(312,800)	(288,300)
<b>61-70</b>	(288,400)	(277,300)
<b>71-80</b>	(277,400)	(250,800)
<b>81-90</b>	(250,900)	(211,800)
<b>91-100</b>	(211,900)	(124,500)

# **DIVISION II WITHOUT FOOTBALL**

TABLE 4.1  
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Years 2004 through 2011

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2011</b>									
	Men's	94,500	1,538,200	1,132,800	5,007,300	1,232,400	5,007,300	(1,114,500)	0
	Women's	64,400	750,100	1,170,900	4,545,500	1,307,400	4,457,600	(1,219,400)	(4,300)
	Coed	95,000	967,900	1,173,000	12,902,400	1,066,200	8,177,200	(918,100)	33,100
	<b>Total</b>	<b>296,500</b>	<b>2,932,600</b>	<b>3,572,800</b>	<b>14,479,600</b>	<b>3,644,500</b>	<b>15,034,300</b>	<b>(3,351,600)</b>	<b>0</b>
<b>2010</b>									
	Men's	87,100	1,404,600	1,072,500	4,329,400	1,185,700	4,329,400	(1,078,900)	(2,700)
	Women's	68,400	620,100	1,077,500	4,633,300	1,234,100	4,481,200	(1,156,900)	(8,100)
	Coed	71,000	2,753,400	1,073,100	11,129,400	958,300	6,974,500	(795,600)	23,600
	<b>Total</b>	<b>259,000</b>	<b>2,863,800</b>	<b>3,323,600</b>	<b>12,392,200</b>	<b>3,449,000</b>	<b>12,247,800</b>	<b>(3,186,300)</b>	<b>300</b>
<b>2009</b>									
	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
	<b>Total</b>	<b>256,700</b>	<b>4,232,800</b>	<b>3,035,400</b>	<b>11,899,300</b>	<b>3,102,300</b>	<b>11,773,100</b>	<b>(2,921,600)</b>	<b>0</b>
<b>2008</b>									
	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
	<b>Total</b>	<b>305,600</b>	<b>4,388,200</b>	<b>3,100,300</b>	<b>11,072,800</b>	<b>3,157,700</b>	<b>11,120,300</b>	<b>(2,844,300)</b>	<b>0</b>
<b>2007</b>									
	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
	<b>Total</b>	<b>241,300</b>	<b>5,554,600</b>	<b>2,947,900</b>	<b>10,982,300</b>	<b>2,903,600</b>	<b>9,046,300</b>	<b>(2,538,300)</b>	<b>0</b>
<b>2006</b>									
	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
	<b>Total</b>	<b>216,200</b>	<b>4,424,005</b>	<b>2,607,600</b>	<b>8,748,100</b>	<b>2,695,000</b>	<b>8,436,600</b>	<b>(2,346,000)</b>	<b>5,500</b>
<b>2005</b>									
	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
	<b>Total</b>	<b>193,100</b>	<b>3,698,548</b>	<b>2,229,900</b>	<b>6,134,900</b>	<b>2,390,000</b>	<b>6,386,600</b>	<b>(1,983,200)</b>	<b>0</b>
<b>2004</b>									
	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
	<b>Total</b>	<b>153,600</b>	<b>3,288,361</b>	<b>2,128,100</b>	<b>5,435,200</b>	<b>2,221,400</b>	<b>4,971,900</b>	<b>(1,961,600)</b>	<b>0</b>

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 2011

		Generated Revenues	Total Revenues	Total Expenses
<b>2011 (1.245)</b>				
	Men's	75,900	909,800	989,900
	Women's	51,700	940,500	1,050,100
	Coed	76,300	942,200	856,400
	<b>Total</b>	<b>238,200</b>	<b>2,869,700</b>	<b>2,927,300</b>
<b>2010 (1.216)</b>				
	Men's	71,628	881,990	975,082
	Women's	56,250	886,102	1,014,885
	Coed	58,388	882,484	788,076
	<b>Total</b>	<b>212,993</b>	<b>2,733,224</b>	<b>2,836,349</b>
<b>2009 (1.205)</b>				
	Men's	67,200	821,700	855,000
	Women's	47,800	830,700	980,300
	Coed	54,700	851,900	701,900
	<b>Total</b>	<b>213,000</b>	<b>2,519,000</b>	<b>2,574,500</b>
<b>2008 (1.179)</b>				
	Men's	85,700	801,800	955,700
	Women's	57,900	792,500	975,600
	Coed	77,000	844,100	781,700
	<b>Total</b>	<b>259,200</b>	<b>2,629,600</b>	<b>2,678,300</b>
<b>2007 (1.123)</b>				
	Men's	89,400	722,800	946,200
	Women's	56,100	676,500	921,300
	Coed	79,300	954,800	697,100
	<b>Total</b>	<b>214,900</b>	<b>2,625,000</b>	<b>2,585,600</b>
<b>2006 (1.092)</b>				
	Men's	67,900	722,000	894,200
	Women's	48,300	633,800	885,200
	Coed	68,600	1,119,900	635,100
	<b>Total</b>	<b>200,300</b>	<b>2,387,900</b>	<b>2,467,900</b>
<b>2005 (1.039)</b>				
	Men's	56,300	672,800	823,200
	Women's	39,300	636,900	858,100
	Coed	48,500	762,500	590,400
	<b>Total</b>	<b>185,800</b>	<b>2,146,200</b>	<b>2,300,200</b>
<b>2004 (1.000)</b>				
	Men's	48,700	617,400	857,300
	Women's	31,800	548,000	841,200
	Coed	40,300	584,200	434,700
	<b>Total</b>	<b>153,600</b>	<b>2,128,100</b>	<b>2,221,400</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011= 288.4  
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 2011**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2011</b>										
	<b>Men's</b>	5.96%	2.49%	8.45%	3.15%	2.47%	5.62%	1.52%	2.42%	3.94%
	<b>Women's</b>	-8.09%	2.26%	-5.83%	6.14%	2.53%	8.67%	3.47%	2.47%	5.94%
	<b>Coed</b>	30.68%	3.07%	33.75%	6.77%	2.55%	9.31%	8.67%	2.59%	11.26%
	<b>Total</b>	11.83%	2.66%	14.49%	4.99%	2.50%	7.50%	3.21%	2.46%	5.67%
<b>2010</b>										
	<b>Men's</b>	6.59%	0.94%	7.53%	7.34%	0.99%	8.32%	14.04%	-5.35%	8.69%
	<b>Women's</b>	17.68%	1.07%	18.75%	6.67%	0.97%	7.64%	3.53%	0.94%	4.47%
	<b>Coed</b>	6.74%	1.00%	7.74%	3.59%	0.95%	4.54%	12.28%	1.02%	13.30%
	<b>Total</b>	0.00%	0.90%	0.90%	8.50%	0.99%	9.49%	10.17%	1.00%	11.18%
<b>2009</b>										
	<b>Men's</b>	-21.59%	1.71%	-19.88%	2.48%	2.26%	4.74%	-10.54%	7.35%	-3.19%
	<b>Women's</b>	-17.44%	1.90%	-15.54%	4.82%	2.31%	7.13%	0.48%	2.21%	2.69%
	<b>Coed</b>	-28.96%	1.54%	-27.42%	0.92%	2.22%	3.15%	-10.21%	1.98%	-8.22%
	<b>Total</b>	-17.82%	1.82%	-16.00%	-4.21%	2.11%	-2.09%	-3.88%	2.12%	-1.75%
<b>2008</b>										
	<b>Men's</b>	-4.14%	4.84%	0.70%	10.93%	5.53%	16.46%	1.00%	5.04%	6.04%
	<b>Women's</b>	3.21%	5.05%	8.25%	17.15%	5.80%	22.95%	5.89%	5.29%	11.18%
	<b>Coed</b>	-2.90%	4.92%	2.02%	-11.59%	4.41%	-7.18%	12.14%	5.60%	17.73%
	<b>Total</b>	20.61%	6.03%	26.65%	0.18%	4.99%	5.17%	3.59%	5.17%	8.75%
<b>2007</b>										
	<b>Men's</b>	31.66%	3.65%	35.31%	0.11%	2.83%	2.94%	5.82%	3.01%	8.83%
	<b>Women's</b>	16.15%	3.17%	19.32%	6.74%	3.07%	9.81%	4.08%	2.96%	7.03%
	<b>Coed</b>	15.60%	3.23%	18.83%	N/A	N/A	11.90%	9.76%	-28.53%	-18.76%
	<b>Total</b>	7.29%	4.32%	11.61%	9.93%	3.12%	13.05%	4.77%	2.97%	7.74%
<b>2006</b>										
	<b>Men's</b>	20.60%	6.23%	26.84%	7.31%	5.49%	12.80%	8.62%	5.53%	14.16%
	<b>Women's</b>	22.90%	6.19%	29.10%	-0.49%	5.07%	4.58%	3.16%	10.96%	14.12%
	<b>Coed</b>	41.44%	7.17%	48.61%	-100.00%	120.94%	20.94%	7.57%	49.52%	57.09%
	<b>Total</b>	7.80%	4.16%	11.96%	11.26%	5.68%	16.94%	7.29%	5.47%	12.76%
<b>2005</b>										
	<b>Men's</b>	15.61%	4.52%	20.12%	8.97%	4.24%	13.22%	-3.98%	3.74%	-0.23%
	<b>Women's</b>	23.58%	5.03%	28.62%	16.22%	4.54%	20.77%	-100.00%	100.69%	0.69%
	<b>Coed</b>	20.35%	4.71%	25.06%	30.52%	5.10%	35.62%	35.82%	5.29%	41.11%
	<b>Total</b>	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 2011

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
<b>2011</b>						
Men's Basketball	23,500	661,500	359,700	2,106,900	382,600	2,106,900
Women's Basketball	10,000	270,600	299,000	1,561,600	334,400	1,561,600
<b>2010</b>						
Men's Basketball	27,100	768,600	342,800	1,763,600	370,400	1,763,600
Women's Basketball	11,600	198,300	289,000	1,225,500	320,500	1,225,500
<b>2009</b>						
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
<b>2008</b>						
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
<b>2007</b>						
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
<b>2006</b>						
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
<b>2005</b>						
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
<b>2004</b>						
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 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2011</b>							
	Men's Program	0	0%	0	129	100%	(1,144,400)
	Women's Program	0	0%	0	132	100%	(1,219,400)
	Total	0	0%	0	132	100%	(3,351,600)
<b>2010</b>							
	Men's Program	0	0%	0	127	98%	(1,084,100)
	Women's Program	0	0%	0	130	100%	(1,156,900)
	Total	0	0%	0	130	100%	(3,186,300)
<b>2009</b>							
	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)
<b>2008</b>							
	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)
<b>2007</b>							
	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)
<b>2006</b>							
	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)
<b>2005</b>							
	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)
<b>2004</b>							
	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)

Note: Three institutions reported that they broke even for Men's Program in 2010.

TABLE 4.6  
NET GENERATED REVENUES BY PROGRAM  
DIVISION II WITHOUT FOOTBALL  
Fiscal Years 2004 through 2011

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
<b>2011</b>							
	Men's Basketball	0	0%	0	129	100%	(359,000)
	Women's Basketball	0	0%	0	131	100%	(308,300)
<b>2010</b>							
	Men's Basketball	0	0%	0	127	98%	(343,700)
	Women's Basketball	0	0%	0	129	99%	(291,800)
<b>2009</b>							
	Men's Basketball	0	0%	0	125	100%	(310,600)
	Women's Basketball	0	0%	0	127	100%	(269,700)
<b>2008</b>							
	Men's Basketball	0	0%	0	127	100%	(314,600)
	Women's Basketball	0	0%	0	129	100%	(269,400)
<b>2007</b>							
	Men's Basketball	0	0%	0	126	100%	(288,600)
	Women's Basketball	0	0%	0	128	100%	(268,100)
<b>2006</b>							
	Men's Basketball	0	0%	0	115	100%	(267,200)
	Women's Basketball	1	1%	N/A	112	99%	(254,700)
<b>2005</b>							
	Men's Basketball	0	0%	0	121	100%	(251,900)
	Women's Basketball	0	0%	0	120	100%	(230,500)
<b>2004</b>							
	Men's Basketball	1	1%	N/A	111	99%	(247,400)
	Women's Basketball	0	0%	0	111	100%	(218,400)

Note: Three institutions reported that they broke even for Men's Basketball and one institution reported breaking even for women's basketball in 2010.

TABLE 4.7  
SOURCES OF REVENUES  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2011  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	16,900	6,000	9,000
<b>NCAA and conference distributions</b>	42,300	21,400	28,700
<b>Guarantees and options</b>	7,000	4,000	4,800
<b>Cash contributions from alumni and others</b>	143,800	81,800	115,100
<b>Third Party Support</b>	0	0	0
<b>Other:</b>	0	0	0
Concessions/Programs/Novelties	8,400	800	3,300
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	16,000	0	2,500
Sports camps	41,900	0	5,000
Endowment/Investment Income	4,500	0	0
Miscellaneous	30,400	0	3,200
<b>Total Generated Revenues</b>	411,200	188,800	298,900
<b>Allocated Revenues:</b>	0	0	0
Direct Institutional Support	1,500,600	2,733,000	2,310,500
Indirect Institutional Support	82,500	214,900	134,400
Student Fees	1,103,500	0	0
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	3,285,900	3,146,400	3,237,400
<b>Total All Revenues</b>	3,835,200	3,347,500	3,540,200

TABLE 4.8  
SOURCES OF REVENUES  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2011  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	20,500	12,100	7,800	3,300
<b>NCAA and conference distributions</b>	56,200	39,800	20,200	17,000
<b>Guarantees and options</b>	6,000	7,100	2,000	3,000
<b>Cash contributions from alumni and others</b>	217,400	129,100	104,700	47,900
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>	0	0	0	0
Concessions/Programs/Novelties	5,000	6,900	400	0
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	42,800	12,500	0	0
Sports camps	78,900	10,700	4,900	0
Endowment/Investment Income	5,300	600	0	0
Miscellaneous	60,100	3,300	0	0
<b>Total Generated Revenues</b>	497,200	360,000	225,700	117,200
<b>Allocated Revenues:</b>	0	0	0	0
Direct Institutional Support	4,528,900	2,941,800	2,202,000	1,576,800
Indirect Institutional Support	487,100	334,400	18,000	12,000
Student Fees	0	15,200	0	0
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	5,667,500	3,747,200	2,735,700	1,784,900
<b>Total All Revenues</b>	6,157,000	4,188,000	3,094,400	2,081,500

TABLE 4.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2011  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Game Expenses</b>			
Men	389,200	752,400	632,800	Men	32,200	28,500	29,100
Women	488,000	723,600	640,600	Women	34,800	30,000	31,400
Administrative and Non-gender	0	0	0	Administrative and Non-gender	1,700	400	800
Total	898,300	1,513,000	1,323,600	Total	88,300	62,700	72,200
<b>Guarantees and Options</b>				<b>Medical</b>			
Men	1,500	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	33,600	32,100	33,100
Total	2,400	0	0	Total	42,500	37,200	39,900
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	384,200	280,400	328,600	Men	1,200	1,600	1,300
Women	406,700	286,800	321,300	Women	1,400	1,600	1,500
Administrative and Non-gender	579,700	390,200	445,600	Administrative and Non-gender	22,400	23,800	22,900
Total	1,343,600	938,600	1,088,800	Total	27,900	27,600	27,700
<b>Team travel</b>				<b>Sports Camps</b>			
Men	146,800	120,900	134,100	Men	200	0	0
Women	150,300	131,000	141,100	Women	2,600	0	0
Administrative and Non-gender	0	2,300	200	Administrative and Non-gender	0	0	0
Total	298,500	283,500	294,300	Total	15,300	0	0
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	15,200	14,000	14,200	Men	0	0	0
Women	14,300	12,100	12,900	Women	0	0	0
Administrative and Non-gender	0	0	0	Administrative and Non-gender	2,500	0	500
Total	30,800	31,100	30,800	Total	3,500	200	1,500
<b>Equipment/uniforms/supplies</b>				<b>Facilities Maintenance and Rental</b>			
Men	60,700	63,700	61,600	Men	3,200	0	1,600
Women	53,500	57,200	56,200	Women	1,000	0	0
Administrative and Non-gender	2,600	7,200	5,100	Administrative and Non-gender	5,400	2,200	3,400
Total	133,800	129,000	131,900	Total	29,700	18,300	19,100
<b>Fundraising</b>				<b>Indirect Institutional Support</b>			
Men	400	100	200	Men	0	0	0
Women	0	200	200	Women	0	0	0
Administrative and Non-gender	17,700	2,100	5,900	Administrative and Non-gender	26,100	93,100	59,200
Total	28,400	11,300	15,100	Total	82,500	214,900	134,400



TABLE 4.9 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 2011  
 Median Values

	Public	Private	Total
<b>Other</b>			
Men	15,300	5,400	9,700
Women	17,100	5,500	9,800
Administrative and Non-gender	104,700	48,500	67,600
Total	139,900	62,300	97,300
<b>Total Operating Expenses</b>			
Men	1,185,000	1,350,500	1,232,300
Women	1,305,600	1,302,900	1,305,600
Administrative and Non-gender	1,155,100	973,000	1,059,300
Total	3,857,300	3,611,300	3,643,000

TABLE 4.10  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2011  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	1,065,900	733,700	517,400	386,500
Women	1,168,000	705,800	551,700	449,400
Administrative and Non-gender	0	0	0	0
Total	2,296,100	1,506,100	1,009,200	819,100
<b>Guarantees and Options</b>				
Men	6,500	800	0	0
Women	1,400	0	0	0
Administrative and Non-gender	0	0	0	0
Total	7,600	1,700	0	0
<b>Salaries and Benefits – University paid</b>				
Men	528,100	408,400	280,200	167,100
Women	565,700	360,300	294,000	148,000
Administrative and Non-gender	812,700	512,600	412,100	214,800
Total	1,875,700	1,193,000	1,000,000	529,900
<b>Team travel</b>				
Men	288,700	147,700	118,400	71,400
Women	244,500	153,600	105,200	77,600
Administrative and Non-gender	2,000	2,400	0	0
Total	565,500	348,600	237,600	151,000
<b>Recruiting</b>				
Men	34,400	15,500	9,800	4,800
Women	27,600	15,500	8,900	6,100
Administrative and Non-gender	0	0	0	0
Total	65,600	31,500	21,700	12,900
<b>Equipment/uniforms/supplies</b>				
Men	118,400	66,600	54,700	32,400
Women	96,100	61,900	50,700	31,800
Administrative and Non-gender	29,500	4,300	1,300	3,500
Total	287,100	151,500	115,600	78,100
<b>Fundraising</b>				
Men	9,100	300	0	0
Women	2,700	400	0	0
Administrative and Non-gender	38,400	25,100	3,000	0
Total	66,800	38,000	5,600	4,500

TABLE 4.10 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITHOUT FOOTBALL  
 By Expense Quartile  
 Fiscal Year 2011  
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Game Expenses</b>				
Men	50,700	38,900	26,000	21,500
Women	44,700	36,400	31,100	23,500
Administrative and Non-gender	11,500	100	100	0
Total	118,400	90,000	62,900	45,500
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	28,000	44,500	28,000	30,000
Total	52,600	52,700	33,600	31,100
<b>Membership Dues</b>				
Men	3,000	1,500	1,000	600
Women	3,800	1,400	1,000	800
Administrative and Non-gender	26,600	24,400	23,100	14,600
Total	35,500	28,300	27,900	22,600
<b>Sports Camps</b>				
Men	18,100	0	0	0
Women	6,600	0	0	0
Administrative and Non-gender	0	0	0	0
Total	25,500	1,800	0	0
<b>Spirit Groups</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	6,200	300	0	0
Total	9,700	1,600	1,500	0
<b>Facilities Maintenance and Rental</b>				
Men	4,900	2,400	1,000	0
Women	2,600	0	200	0
Administrative and Non-gender	30,600	1,000	0	0
Total	84,100	19,400	18,900	6,000
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	382,800	302,800	0	0
Total	487,100	334,400	18,000	12,000

TABLE 4.10 (continued)  
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
 DIVISION II WITHOUT FOOTBALL  
 By Expense Quartile  
 Fiscal Year 2011  
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Other</b>				
Men	24,900	14,600	10,000	0
Women	20,500	12,700	10,000	0
Administrative and Non-gender	114,800	66,800	68,800	22,900
<b>Total</b>	206,800	97,300	121,500	42,100
Total Operating Expenses				
Men	2,134,900	1,427,800	1,087,000	708,300
Women	2,316,800	1,433,400	1,142,700	793,500
Administrative and Non-gender	2,151,200	1,177,700	888,800	405,000
Total	6,045,300	4,196,600	3,159,900	2,163,900

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 2011  
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	26,200	313,700	(300)	NA	NA	NA
Basketball	23,800	381,900	0	10,000	334,400	0
Crew	NA	NA	NA	20,600	190,300	(3,300)
Equestrian	NA	NA	NA	35,000	66,700	27,400
Fencing	20,500	75,700	(7,300)	19,600	53,400	(19,600)
Field Hockey	NA	NA	NA	13,900	178,800	2,100
Football	NA	NA	NA	NA	NA	NA
Golf	10,100	98,700	0	7,900	100,600	0
Gymnastics	0	0	0	48,400	427,200	(53,700)
Ice Hockey	222,500	928,300	0	6,300	197,500	(8,400)
Lacrosse	12,200	273,000	0	5,900	186,100	(700)
Rifle	0	28,600	(28,600)	0	29,200	(28,600)
Skiing	35,200	222,800	0	34,900	180,000	0
Soccer	9,300	253,300	0	8,400	226,000	(900)
Softball	NA	NA	NA	8,500	221,000	(2,000)
Swimming	4,700	133,500	0	5,800	121,700	0
Tennis	2,300	105,200	0	1,400	104,900	(700)
Track & Field/X Country	1,600	103,000	0	1,100	103,800	(100)
Volleyball	300	126,700	(300)	10,600	214,800	0
Water Polo	18,800	117,400	12,400	8,700	218,300	1,700
Wrestling	3,700	208,800	(400)	NA	NA	NA
Other	1,200	75,300	(10,000)	200	24,100	(13,300)

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 2011  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	52,000	18,900	71,100	0
Basketball	72,700	30,800	105,600	0
Cross Country/Track	13,800	2,000	18,500	0
Fencing	20,800	4,200	24,900	0
Golf	16,500	0	18,900	0
Gymnastics	0	0	0	0
Ice Hockey	105,800	112,500	218,300	0
Lacrosse	40,000	17,700	52,700	0
Rifle	28,600	0	28,600	0
Skiing	25,600	14,200	39,800	0
Soccer	45,200	7,500	56,300	0
Swimming	20,500	3,500	23,500	0
Tennis	18,500	0	20,400	0
Volleyball	23,000	5,700	30,800	0
Water Polo	16,400	0	16,400	0
Wrestling	39,600	8,300	44,800	0
Other	21,200	8,600	29,600	0

TABLE 4.12(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2011  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	60,500	22,600	86,700	0
Bowling	11,800	1,100	12,900	0
Crew	55,400	12,900	70,200	0
Cross Country/Track	13,700	2,400	18,500	0
Equestrian	14,300	10,700	24,900	0
Fencing	17,400	3,200	20,600	0
Field Hockey	32,500	6,600	41,800	0
Golf	18,700	0	21,400	0
Gymnastics	85,400	69,700	170,600	0
Ice Hockey	18,000	10,400	28,400	0
Lacrosse	26,000	5,500	31,000	0
Rifle	28,600	0	28,600	0
Skiing	25,600	14,200	39,800	0
Soccer	42,100	7,500	52,400	0
Softball	43,800	7,500	48,400	0
Swimming	21,300	4,400	25,200	0
Tennis	19,700	0	21,100	0
Volleyball	44,000	6,100	52,300	0
Water Polo	75,700	15,700	99,300	0
Other	9,800	0	9,800	0

TABLE 4.13  
TOTAL SALARIES AND BENEFITS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2011  
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	275,500	296,600	0	200,800	208,900	0	237,800	243,000	0
Assistant Coaches	111,400	95,100	0	56,600	49,800	0	73,400	67,500	0
Administrative Salaries	0	0	579,700	0	0	390,200	0	0	445,600
Total Program	384,200	406,700	579,700	280,400	286,800	390,200	328,600	321,300	445,600



TABLE 4.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION II – WITHOUT FOOTBALL  
Fiscal Year 2011  
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.
<b>Total Ticket Sales</b>	10%	2%	6%	0%	8%	1%
<b>NCAA and conference distributions</b>	9%	1%	11%	1%	10%	1%
<b>Guarantees and options</b>	3%	0%	3%	0%	3%	0%
<b>Cash contributions from alumni and others</b>	32%	5%	42%	3%	36%	4%
<b>Third Party Support</b>	0%	0%	0%	0%	0%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	3%	0%	4%	0%	3%	0%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	12%	2%	7%	1%	10%	1%
Sports camps	14%	2%	12%	1%	13%	1%
Endowment/Investment Income	6%	1%	5%	0%	5%	1%
Miscellaneous	10%	1%	10%	1%	10%	1%
<b>Total Generated Revenues</b>	<u>100%</u>	15%	<u>100%</u>	7%	<u>100%</u>	10%
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		41%		79%		64%
Indirect Institutional Support		7%		14%		11%
Student Fees		34%		0%		14%
Direct government support		3%		0%		1%
<b>Total Allocated Revenues</b>		85%		93%		90%
<b>Total All Revenues</b>		<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 51 public and 81 private institutions reporting.

TABLE 4.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION II – WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2011  
Mean Values

	Public	Private	Total
<b>Grants-in-Aid</b>			
Men	12%	19%	16%
Women	12%	21%	18%
Administrative and Non-gender	0%	1%	1%
Total	25%	40%	34%
<b>Guarantees and Options</b>			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%
<b>Salaries and Benefits – University paid</b>			
Men	11%	7%	8%
Women	11%	7%	9%
Administrative and Non-gender	16%	11%	13%
Total	38%	25%	30%
<b>Team travel</b>			
Men	4%	4%	4%
Women	4%	4%	4%
Administrative and Non-gender	0%	1%	0%
Total	9%	8%	9%
<b>Recruiting</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
<b>Equipment/uniforms/supplies</b>			
Men	2%	2%	2%
Women	2%	2%	2%
Administrative and Non-gender	1%	0%	1%
Total	5%	4%	4%
<b>Fundraising</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	1%	1%

	Public	Private	Total
<b>Game Expenses</b>			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	3%	2%	2%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
<b>Sports Camps</b>			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%
<b>Spirit Groups</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	0%	0%	0%
<b>Facilities Maintenance and Rental</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	1%	2%
<b>Indirect Institutional Support</b>			
Men	0%	1%	1%
Women	0%	2%	1%
Administrative and Non-gender	6%	10%	9%
Total	7%	13%	11%

TABLE 4.15 (continued)  
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
 DIVISION II – WITHOUT FOOTBALL  
 PERCENT OF TOTAL EXPENSES  
 Fiscal Year 2011  
 Mean Values

	Public	Private	Total
<b>Other</b>			
Men	1%	0%	1%
Women	1%	0%	1%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	3%
<b>Total Operating Expenses</b>			
Men	34%	35%	35%
Women	34%	37%	36%
Administrative and Non-gender	32%	28%	30%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
 There were 51 public and 81 private institutions reporting for DII Institutions without football.

**TABLE 4.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	36,800
<b>11-20</b>	36,900	102,500
<b>21-30</b>	102,600	150,700
<b>31-40</b>	150,800	223,200
<b>41-50</b>	223,300	296,400
<b>51-60</b>	296,500	344,800
<b>61-70</b>	344,900	429,100
<b>71-80</b>	429,200	608,800
<b>81-90</b>	608,900	960,400
<b>91-100</b>	960,500	2,932,600

**TABLE 4.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	1,900
<b>11-20</b>	2,000	17,900
<b>21-30</b>	18,000	42,700
<b>31-40</b>	42,800	68,700
<b>41-50</b>	68,800	94,400
<b>51-60</b>	94,500	116,400
<b>61-70</b>	116,500	140,800
<b>71-80</b>	140,900	206,300
<b>81-90</b>	206,400	380,100
<b>91-100</b>	380,200	1,538,200

**TABLE 4.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(2,300)	1,800
<b>11-20</b>	1,900	19,100
<b>21-30</b>	19,200	28,700
<b>31-40</b>	28,800	43,500
<b>41-50</b>	43,600	64,300
<b>51-60</b>	64,400	73,700
<b>61-70</b>	73,800	97,700
<b>71-80</b>	97,800	138,100
<b>81-90</b>	138,200	294,100
<b>91-100</b>	294,200	750,100

**TABLE 4.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	0
<b>11-20</b>	0	0
<b>21-30</b>	20,600	46,400
<b>31-40</b>	46,500	74,800
<b>41-50</b>	74,900	94,900
<b>51-60</b>	95,000	121,700
<b>61-70</b>	121,800	176,400
<b>71-80</b>	176,500	239,300
<b>81-90</b>	239,400	384,000
<b>91-100</b>	384,100	967,900

**TABLE 4.20**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	2,300
<b>11-20</b>	2,400	6,700
<b>21-30</b>	6,800	11,500
<b>31-40</b>	11,600	16,900
<b>41-50</b>	17,000	23,400
<b>51-60</b>	23,500	32,400
<b>61-70</b>	32,500	39,400
<b>71-80</b>	39,500	56,600
<b>81-90</b>	56,700	143,400
<b>91-100</b>	143,500	661,500

**TABLE 4.21**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	300
<b>11-20</b>	400	1,900
<b>21-30</b>	2,000	4,500
<b>31-40</b>	4,600	7,100
<b>41-50</b>	7,200	9,900
<b>51-60</b>	10,000	16,000
<b>61-70</b>	16,100	23,300
<b>71-80</b>	23,400	38,500
<b>81-90</b>	38,600	65,000
<b>91-100</b>	65,100	270,600

**TABLE 4.22**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	522,000	1,960,800
<b>11-20</b>	1,960,900	2,483,800
<b>21-30</b>	2,483,900	2,848,800
<b>31-40</b>	2,848,900	3,220,200
<b>41-50</b>	3,220,300	3,644,400
<b>51-60</b>	3,644,500	4,127,600
<b>61-70</b>	4,127,700	4,626,800
<b>71-80</b>	4,626,900	5,570,000
<b>81-90</b>	5,570,100	7,176,500
<b>91-100</b>	7,176,600	15,034,300

**TABLE 4.23**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	649,700
<b>11-20</b>	649,800	860,700
<b>21-30</b>	860,800	984,500
<b>31-40</b>	984,600	1,136,200
<b>41-50</b>	1,136,300	1,232,300
<b>51-60</b>	1,232,400	1,413,300
<b>61-70</b>	1,413,400	1,662,700
<b>71-80</b>	1,662,800	1,941,100
<b>81-90</b>	1,941,200	2,515,800
<b>91-100</b>	2,515,900	5,007,300

**TABLE 4.24**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	107,500	701,500
<b>11-20</b>	701,600	906,400
<b>21-30</b>	906,500	1,030,500
<b>31-40</b>	1,030,600	1,143,400
<b>41-50</b>	1,143,500	1,307,300
<b>51-60</b>	1,307,400	1,449,600
<b>61-70</b>	1,449,700	1,687,100
<b>71-80</b>	1,687,200	2,006,100
<b>81-90</b>	2,006,200	2,556,500
<b>91-100</b>	2,556,600	4,457,600

**TABLE 4.25**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	0	264,100
<b>11-20</b>	264,200	500,000
<b>21-30</b>	500,100	702,900
<b>31-40</b>	703,000	853,300
<b>41-50</b>	853,400	1,066,100
<b>51-60</b>	1,066,200	1,159,500
<b>61-70</b>	1,159,600	1,414,700
<b>71-80</b>	1,414,800	1,650,200
<b>81-90</b>	1,650,300	2,484,900
<b>91-100</b>	2,485,000	8,177,200

**TABLE 4.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	24,300	240,200
<b>11-20</b>	240,300	281,400
<b>21-30</b>	281,500	324,400
<b>31-40</b>	324,500	363,900
<b>41-50</b>	364,000	382,500
<b>51-60</b>	382,600	430,000
<b>61-70</b>	430,100	471,000
<b>71-80</b>	471,100	550,700
<b>81-90</b>	550,800	681,000
<b>91-100</b>	681,100	2,106,900

**TABLE 4.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	11,700	182,600
<b>11-20</b>	182,700	240,700
<b>21-30</b>	240,800	272,500
<b>31-40</b>	272,600	293,500
<b>41-50</b>	293,600	334,300
<b>51-60</b>	334,400	365,400
<b>61-70</b>	365,500	406,100
<b>71-80</b>	406,200	463,900
<b>81-90</b>	464,000	616,100
<b>91-100</b>	616,200	1,561,600

**TABLE 4.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(14,092,500)	(6,405,000)
<b>11-20</b>	(6,405,100)	(4,931,900)
<b>21-30</b>	(4,932,000)	(4,171,100)
<b>31-40</b>	(4,171,200)	(3,679,700)
<b>41-50</b>	(3,679,800)	(3,351,500)
<b>51-60</b>	(3,351,600)	(2,965,700)
<b>61-70</b>	(2,965,800)	(2,599,700)
<b>71-80</b>	(2,599,800)	(2,249,900)
<b>81-90</b>	(2,250,000)	(1,662,500)
<b>91-100</b>	(1,662,600)	(518,000)

**TABLE 4.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(4,877,000)	(2,190,600)
<b>11-20</b>	(2,190,700)	(1,784,800)
<b>21-30</b>	(1,784,900)	(1,492,500)
<b>31-40</b>	(1,492,600)	(1,288,600)
<b>41-50</b>	(1,288,700)	(1,144,300)
<b>51-60</b>	(1,144,400)	(1,054,100)
<b>61-70</b>	(1,054,200)	(936,400)
<b>71-80</b>	(936,500)	(796,700)
<b>81-90</b>	(796,800)	(640,900)
<b>91-100</b>	(641,000)	(150,700)

**TABLE 4.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(4,433,700)	(2,340,100)
<b>11-20</b>	(2,340,200)	(1,848,700)
<b>21-30</b>	(1,848,800)	(1,563,200)
<b>31-40</b>	(1,563,300)	(1,341,100)
<b>41-50</b>	(1,341,200)	(1,219,300)
<b>51-60</b>	(1,219,400)	(1,074,700)
<b>61-70</b>	(1,074,800)	(949,300)
<b>71-80</b>	(949,400)	(869,200)
<b>81-90</b>	(869,300)	(658,200)
<b>91-100</b>	(658,300)	(105,500)

**TABLE 4.34**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2011**

<b>1-10</b>	(1,445,400)	(602,900)
<b>11-20</b>	(603,000)	(480,600)
<b>21-30</b>	(480,700)	(427,300)
<b>31-40</b>	(427,400)	(385,000)
<b>41-50</b>	(385,100)	(358,900)
<b>51-60</b>	(359,000)	(319,000)
<b>61-70</b>	(319,100)	(299,200)
<b>71-80</b>	(299,300)	(261,900)
<b>81-90</b>	(262,000)	(214,500)
<b>91-100</b>	(214,600)	(22,300)

TABLE 4.35  
WOMEN’S BASKETBALL OPERATING RESULTS – PERCENTILES  
EXPENSES EXCEED GENERATED REVENUES  
(Negative Net Revenue)  
DIVISION II – WITHOUT FOOTBALL  
Fiscal Year 2011

1-10	(1,433,700)	(535,500)
11-20	(535,600)	(428,500)
21-30	(428,600)	(376,900)
31-40	(377,000)	(338,700)
41-50	(338,800)	(308,200)
51-60	(308,300)	(278,600)
61-70	(278,700)	(259,300)
71-80	(259,400)	(223,400)
81-90	(223,500)	(178,400)
91-100	(178,500)	(9,800)

# GLOSSARY

## REVENUE ITEMS FROM AGREED-UPON PROCEDURES

<b>Broadcast Television, Radio and Internet Rights</b>	Institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts	<b>Endowment and Investment Income</b>	Endowment spending policy distributions and other investment income in support of Athletics. These categories include only restricted investment and endowment income for the operations of intercollegiate athletics.
<b>Compensation and Benefits Provided by a Third Party</b>	All amounts provided by a third party and contractually guaranteed by the institution but not included on the institution's W-2	<b>Guarantees</b>	Revenue received from participation in away games.
<b>Contributions</b>	Amounts received directly from individuals, corporations, associations, foundations, clubs, or other organizations that are designated, restricted or unrestricted by the donor for the operation of the athletics program. Amounts paid in excess of a ticket's value are included. Contributions include cash, marketable securities and in-kind services or property. Gifts and merchandise from corporate sponsorship agreements are not included here.	<b>Indirect Facilities and Administrative Support</b>	The value of facilities and services provided by the institution not charged to Athletics. This may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service. This is offset by an equal expense item.
<b>Direct Institutional Support</b>	The value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university. Federal Work Study support for student workers employed by Athletics is also included	<b>NCAA/Conference Distributions</b>	Revenue received from participation in bowl games and tournaments and all NCAA distributions. Amounts received for direct participation or through a sharing arrangement with an athletics conference, including shares of conference television agreements are included. These amounts are reported by sport if known.
<b>Direct State or Other Government Support</b>	State, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This includes funding specifically earmarked to Athletics by government agencies for which the institution has no discretion to reallocate.	<b>Other</b>	Limited to less than five percent of total revenues may appear in this category. Any excess is to be reclassified to other categories.
		<b>Program Sales, Concessions, Novelty Sales and Parking</b>	Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.
		<b>Royalties, Licensing, Advertisements, and Sponsorships</b>	All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. In-kind products and services are included.



<b>Non-gender revenues and expenses:</b>	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
<b>Sports-Camp Revenues</b>	Amounts received by Athletics for sports-camps and clinics.
<b>Student Fees</b>	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
<b>Ticket Sales</b>	Revenue received for sales of admissions to athletics events. Included are ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Not included are ticket sales for conference and national tournaments that are pass-through transactions.

## EXPENSE ITEMS FROM AGREED-UPON PROCEDURES

<b>Athletic Student Aid</b>	The total amount of athletically related student aid awarded, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons.)
<b>Coaching Other Compensation and Benefits Paid by a Third Party</b>	All compensation paid to the coaching staff by a third party and contractually guaranteed by the institution but not included on the institution's W-2. Examples include shoe and apparel contract revenue, housing allowances, compensation from camps, and television and radio income.
<b>Coaching Salaries, Benefits, and Bonuses Paid by the University</b>	Gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all amounts attributable to coaching that would be reportable on the university or related entity W-2 and/or 1099 forms. Examples include car stipend, club membership, entertainment allowance, clothing allowance, television income, and tuition remission.
<b>Direct Facilities, Maintenance, and Rental</b>	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
<b>Equipment, Uniforms and Supplies</b>	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
<b>Fund Raising, Marketing and Promotion</b>	Costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such other expenditures.

<b>Game Expenses</b>	Game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, and other such expenditures.	<b>Severance Payments</b>	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
<b>Guarantees</b>	Amounts paid to visiting participating institutions.	<b>Spirit Groups</b>	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
<b>Indirect Facilities and Administrative Support</b>	The value of facilities and services provided by the institution and not charged to Athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation, and debt service. This is offset by an equal amount of revenue.	<b>Sports Camp Expenses</b>	All expenses paid by Athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
<b>Medical Expenses and Medical Insurance</b>	Medical expense and medical insurance premiums for student-athletes.	<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party</b>	Includes all compensation paid to the support staff by a third party and guaranteed by the university but included in the W-2 or 1099 forms of the institution. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
<b>Memberships and Dues</b>	Includes memberships, conference and association dues.	<b>Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities</b>	Gross salaries, bonuses and benefits paid to administrative staff (e.g., football secretary and trainers) that would be reportable on university or related entities W-2 or 1099 forms. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
<b>Other Operating Expenses</b>	Include printing and duplicating, subscriptions, business insurance, telephone, postage, operating and equipment leases, non-team travel and any other operating expense not reported elsewhere. Indirect administration overhead provided by the university is not included.	<b>Team Travel</b>	Air and ground travel, lodging, meals and incidentals for competition related to pre-season, regular season, and/or post-season. Any amounts incurred for food and lodging for housing a team prior to a home game should also be included, as should the value of the use of the institution's owned vehicles or airplanes and in-kind value of donor-provided transportation.
<b>Recruiting</b>	Transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone charges, postage and other such expenditures related to recruiting. Also included is the value of the use of the university's vehicles or airplanes, as well as the in-kind value of loaned or contributed transportation.		

## OTHER TERMINOLOGY

**Allocated Revenues** Revenues allocated by the institution to the athletics program. These include direct institutional support, indirect institutional support (utilities, maintenance, insurance, etc.), student fees, and direct governmental support.

**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.

**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 or scheduling, and financial aid is not permitted.

### Football Bowl Subdivision

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 Subdivision

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's women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.

### Generated Revenues

Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.

<b>Inflationary Effect</b>	The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.
<b>Median Values</b>	Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.
<b>Net Operating Results</b>	Total generated revenues less total operating expenses. These results are reported as either Net Generated Revenue (generated revenues exceed expenses) or Negative Net Generated Revenue (expenses exceed generated revenues.)
<b>Non-gender Revenues and Expenses</b>	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
<b>Third Party Payments</b>	These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.

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