

# Revenues & EXPENSES

2004 – 2012

NCAA® DIVISION II  
INTERCOLLEGIATE  
ATHLETICS PROGRAMS  
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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# EXECUTIVE SUMMARY

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

### Fiscal Years 2004 through 2012

This report provides summary information concerning revenues and expenses of NCAA Division II athletics programs for the fiscal years 2004 through 2012. 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 2013 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 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 2013 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 recent 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 nine year period.
- Generated revenues, however, have fluctuated in the past few years and have grown at a slower rate than expenses over the nine-year period, 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 have been 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,

although the last two years have seen a noticeable increase in this statistic among institutions that sponsor football.

- 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 (what one might consider the cost of an athletics program to the institution) have increased steadily over the period. The football schools have seen increases in the median deficit to about \$4.5 million in 2012. This represents a change of 92 percent since 2004 and 6.8 percent since 2011. The median deficit for the non-football schools has increased to about \$3.5 million. This is a change of 83 percent since 2004 and 6.9 percent over the last year. These costs, though, are much lower than those observed at the median Division I institution.

# INTRODUCTION

## Revenues and Expenses of NCAA Division II Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2012

### BACKGROUND AND CHANGES

This 2013 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 itself.

**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 of limited value on the revenue side. Thus, the 2004 fiscal year is a benchmark year. This 2013 report provides summary information concerning revenues and expenses of NCAA Division II and its two subgroups for the 2004 through 2012 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. 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 2013 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 inter-collegiate 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/research](http://www.NCAA.org/research))

As noted, response rates for Division II were only 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 medians for similar institutions. (The quartile tables are of particular usefulness in this regard). 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 completely comparative, may be found in earlier editions of the report by the same title. Prior reports can be found at [www.NCAA.org/research](http://www.NCAA.org/research).

### 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 subgroups.

**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 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 especially 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 2012 fiscal year, with comparisons to the 2004 through 2011 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 nine year period from 2004 through 2012. 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 nine year period, including: athletic aid as 30 to 32 percent of total expenses for "with FB" schools and 37 down to 36 percent for "without FB" schools; coaches' compensation at 23 down to 20 percent of overall expenses for "with FB," although this indicator moved from 19 percent to 17 percent over the period for "without FB"; and administrative compensation in the 11 to 13 percent range for both "with FB" and "without FB." (2.7)
- Generated revenues, which is an indication of the extent to which athletics programs are providing their own support, fell from 17 percent of total revenues in 2004 to 11 percent of total revenues in 2012 for "with FB" schools and from 9 percent to 8 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 4 to 6 percent for “without FB” schools. There have been increases of about half a percent in each of the last two years among the “with FB” institutions, so that the median is above 7 percent for the first time. This is a trend that bears watching. (2.7) Thus, although athletics expenditures for “with FB” schools have increased significantly from \$2.9 million in 2004 to \$5.3 million in 2012, this rate of increase has been fairly 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 \$4.0 million over the period. (2.1)
- There has been a concomitant increase in median expense per student athlete in both subgroups -- \$7,700 to \$12,500 (“with”) and \$10,900 to \$15,600 (“without.”) (2.1)

Overall observations are that, although athletics expenses are rising, the rate of increase is similar to 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. However, the overall cost of athletics to the median Division II institution remains about \$6 million to \$8 million less than costs observed at the median in Division I FBS.

## OTHER FINDINGS FOR DIVISION II WITH FOOTBALL

- The financial disparity within the subgroup is apparent from the largest generated revenue reported (\$4.1 million) and the median (\$624,000.) (2.5) Likewise, the largest total expense reported is \$40.3 million, well above the \$5.3 million median. (2.6)
- The median negative net revenue, which reflects the “net loss” for athletics programs, has increased from \$2,360,000 in 2004 to \$4,521,000. (2.3) It should be noted, however, that since 2004, a portion of this change is caused by inflation. For instance, in the 4.4% increase in total expenses from 2011 to 2012, there is a 1.7% inflationary effect, which means the real change in expenses is a 2.7% increase. (3.3)
- The median loss for men’s programs in 2012 was \$1,988,200 and that for women’s programs was \$1,305,500. Both are only slight increases from 2011. (3.1) The median loss for football programs was \$83,800, men’s basketball loss was \$349,300, and women’s basketball \$325,800. (3.6)
- There are substantial differences between Public and Private schools. Total Generated Revenues for the former are a median \$825,800 and for the latter “365,800”. Conversely, Total Expenses are a median \$4,984,000 for Publics and \$5,890,000 for the Privates, the result of a difference of \$1,300,000 in Grants-in-Aid. (3.7)
- 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 (37%), ticket sales (12%) and sports camps (15%), provide the preponderance of generated revenues, but the three combined provide only nine percent of total revenues. (3.14)
- Grants-in-aid (31%) and salaries (31%) make up the majority of overall expenses. Indirect Institutional Support is a distant third at 13 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 \$4.6 million, more than ten times the \$314,000 median (2.5), and the largest total expense budget of \$16.2 million is four times the median of \$4 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 \$3,540,000, some portion of this is inflationary. (2.3) For example, total expenses for 2012 increased by a total of 10.2%, after an inflationary effect of 1.7%. Thus, the real increase was 8.4%. (4.3)
- While Generated Revenues increased by four percent, Total Expenses increased by over eight percent. (4.3)
- The median negative net revenue for men’s programs in 2012 was \$1,225,600 and for women’s programs was \$1,321,100. (4.1)
- Coaches’ salaries are highest in men’s gymnastics, followed by men’s basketball and baseball. Gymnastics, volleyball and basketball are highest among women’s sports. (4.12a,b)
- Cash contributions (39%), sports camps (14%), ticket sales (10%) and royalties/advertising/sponsorship (9%) 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 (29%) make up the majority of overall expenses. (4.15)

# **SUMMARY INFORMATION**

**TABLE 2.1  
HIGHLIGHTS  
DIVISION II  
Fiscal Years 2004 through 2012**

	<b>With Football</b>	<b>Without Football</b>		<b>With Football</b>	<b>Without Football</b>
<b>Median Total Revenue</b>			<b>Average Number of Athletes</b>		
2012	5,300,600	3,974,700	2012	421	264
Percent change from 2011	3%	11%	Percent change from 2011	3%	5%
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%
2004	2,658,200	2,128,100	2004	376	204
<b>Median Total Generated Revenue</b>			<b>Median Expense per Athlete</b>		
2012	624,100	314,200	2012	12,500	15,200
Percent change from 2011	1%	6%	Percent change from 2011	2%	9%
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%
2004	383,600	153,600	2004	7,700	10,900
<b>Median Total Expense</b>					
2012	5,276,500	4,014,900	Note: Participating Athletes totals represent non– duplicated count.		
Percent change from 2011	4%	10%			
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%			
2004	2,884,600	2,221,400			



**TABLE 2.2**  
**ACTIVITY DATA**  
**DIVISION II**  
**Fiscal Years 2005 through 2012**

	With Football	Without Football		With Football	Without Football
<b>Participating Athletes by Program</b> <b>(Average)</b>			<b>Annual cost of full grant (Average)</b>		
			Public Schools		
Men's Program - 2012	266	137	2012 - In-state	20,500	20,400
- 2011	259	131	2012 - Out-of-state	26,022	29,967
- 2010	250	128	2011 - In-state	17,900	19,200
- 2009	241	120	2011 - Out-of-state	25,000	31,400
-2008	246	125	2010 - In-state	17,100	18,600
-2007	242	118	2010 - Out-of-state	24,000	27,300
-2006	238	118	2009 - In-state	16,400	20,000
-2005	230	111	2009 - Out-of-state	23,100	25,700
-2004	236	109	2008 - In-state	15,600	16,400
Women's Program - 2012	155	126	2008 - Out-of-state	21,900	25,000
- 2011	151	120	2007 - In-state	14,700	16,300
- 2010	144	119	2007 - Out-of-state	20,900	23,700
- 2009	139	112	2006 - In-state	13,900	16,400
-2008	141	113	2006 - Out-of-state	20,500	23,700
-2007	144	109	2005 - In-state	12,900	17,300
-2006	139	106	2005 - Out-of-state	21,100	22,200
-2005	134	100	2004 - In-state	12,100	14,300
-2004	140	98	2004 - Out-of-state	17,800	20,600
<b>Median Expenses per Athlete</b>			Private Schools		
Men's Program - 2012	8,500	10,100	2012 - In-state/Out-of-state	35,700	37,600
- 2011	8,500	9,400	2011 - In-state/Out-of-state	34,500	36,100
- 2010	8,100	9,300	2010 - In-state/Out-of-state	33,200	34,600
- 2009	8,300	9,100	2009 - In-state/Out-of-state	31,600	33,300
-2008	7,800	9,000	2008 - In-state/Out-of-state	30,200	31,000
-2007	7,600	9,000	2007 - In-state/Out-of-state	28,900	29,800
-2006	7,200	8,300	2006 - In-state/Out-of-state	27,400	28,200
-2005	6,800	7,700	2005 - In-state/Out-of-state	26,300	27,000
-2004	6,300	7,900	2004 - In-state/Out-of-state	24,200	25,100
Women's Program - 2012	9,600	11,300			
- 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			

Note: Participating Athletes totals represent non- duplicated count.



**TABLE 2.3**  
**NET OPERATING RESULTS**  
**DIVISION II**  
**Median Values**  
**Fiscal Years 2004 through 2012**

	2004	2008	2009	2010	2011	2012
<b>With Football</b>						
Total Generated Revenues	383,600	587,400	540,600	578,900	618,000	624,100
Total Expenses	2,884,600	4,473,500	4,521,600	4,839,300	5,056,700	5,276,500
Median Net Generated Revenue	(2,359,700)	(3,637,500)	(3,906,700)	(4,004,200)	(4,235,100)	(4,521,600)
<b>Without Football</b>						
Total Generated Revenues	153,600	305,600	256,700	259,100	296,500	314,200
Total Expenses	2,221,400	3,157,700	3,102,300	3,449,000	3,644,500	4,014,900
Median Net Generated Revenue	(2,000,200)	(2,836,000)	(2,926,200)	(3,186,300)	(3,351,600)	(3,539,900)

**TABLE 2.4**  
**TOTAL REVENUES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2004 through 2012**

	2004	2008	2009	2010	2011	2012
<b>With Football</b>						
Largest Reported	11,299,200	13,469,200	11,950,700	18,197,500	18,716,200	34,311,500
Median	2,658,200	4,405,700	4,593,100	4,670,200	5,170,500	5,300,600
<b>Without Football</b>						
Largest Reported	5,435,200	11,072,800	11,899,300	12,392,200	14,480,000	15,452,900
Median	2,128,100	3,100,300	3,035,400	3,323,600	3,572,800	3,974,700

**TABLE 2.5**  
**GENERATED REVENUES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2004 through 2012**

	2004	2008	2009	2010	2011	2012
<b>With Football</b>						
Largest Reported	6,781,300	8,011,100	3,765,200	9,806,200	9,713,800	4,110,800
Median	383,600	587,400	540,600	578,900	618,000	624,100
<b>Without Football</b>						
Largest Reported	3,288,400	4,388,200	4,232,800	2,863,800	2,932,600	4,603,500
Median	153,600	305,600	256,700	259,100	296,500	314,200

**TABLE 2.6**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION II**  
**Fiscal Years 2005 through 2012**

	2004	2008	2009	2010	2011	2012
<b>With Football</b>						
Largest Reported	11,172,700	13,414,200	11,948,700	18,011,500	18,595,700	40,313,200
Median	2,884,600	4,473,500	4,521,600	4,839,300	5,056,700	5,276,500
<b>Without Football</b>						
Largest Reported	4,971,900	11,120,300	11,773,100	12,247,800	15,034,300	16,290,300
Median	2,221,400	3,157,700	3,102,300	3,449,000	3,644,500	4,014,900

**TABLE 2.7**  
**DASHBOARD INDICATORS**  
**DIVISION II**  
**Median Values**  
**Fiscal Years 2004, 2008, 2010 and 2012**

	With Football				Without Football			
	2004	2006	2010	2012	2004	2006	2010	2012
1. Allocated Revenue (%)	0.83	0.85	0.88	0.89	0.91	0.91	0.92	0.92
2. Generated Revenue (%)	0.17	0.15	0.12	0.11	0.09	0.09	0.08	0.08
3. Student Fees (%)	0.10	0.08	0.08	0.07	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	\$5,300,600	\$2,062,000	\$2,608,000	\$3,324,000	\$3,974,700
6. Athletic Aid (%)	0.30	0.27	0.30	0.32	0.37	0.37	0.36	0.36
7. Coaches Compensation (%)	0.23	0.20	0.21	0.20	0.19	0.16	0.17	0.17
8. Administrative Staff Compensation (%)	0.13	0.11	0.11	0.11	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	0.23
12. Total expenditures (\$)	\$2,885,000	\$3,720,000	\$4,839,000	\$5,276,500	\$2,184,000	\$2,695,000	\$3,449,000	\$4,014,900
13. Athletic Aid/Student Athlete (\$)	\$2,600	\$3,300	\$4,500	\$4,500	\$4,200	\$5,000	\$5,500	\$6,400
14. Student Athletes/Student Body (%)	0.09	0.09	0.1	0.1	0.07	0.08	0.09	0.09
15. Academic Success Rate		69	71			76	79	
16. Athletics expenditures / institutional expenditures (%)	0.05	0.06	0.06	0.07	0.04	0.05	0.06	0.06

# **DIVISION II WITH FOOTBALL**

## Division II – (with Football)

**TABLE 3.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Years 2004 through 2012**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2012</b>									
	Men's	250,400	2,691,800	2,136,900	8,082,700	2,253,000	7,258,500	(1,988,200)	0
	Women's	99,400	1,134,200	1,320,000	4,646,400	1,488,300	4,486,900	(1,305,500)	(16,100)
	Coed	156,100	1,574,200	1,751,400	33,482,700	1,276,800	34,499,800	(991,300)	98,800
	<b>Total</b>	<b>624,100</b>	<b>4,110,800</b>	<b>5,300,600</b>	<b>34,311,500</b>	<b>5,276,500</b>	<b>40,313,200</b>	<b>(4,521,600)</b>	<b>5,700</b>
<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>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 2012**

	Generated Revenues	Total Revenues	Total Expenses
<b>2012 (1.265)</b>			
Men's	198,000	1,689,300	1,781,000
Women's	78,600	1,043,500	1,176,500
Coed	123,400	1,384,500	1,009,300
<b>Total</b>	<b>493,400</b>	<b>4,190,200</b>	<b>4,171,200</b>
<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>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 2012 - 293.2  
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 2012**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2012</b>										
	<b>Men's</b>	-4.12%	2.70%	-2.57%	0.82%	1.62%	2.44%	0.62%	1.62%	2.23%
	<b>Women's</b>	-6.43%	1.47%	-4.96%	12.85%	1.81%	14.65%	10.29%	1.77%	12.06%
	<b>Coed</b>	-19.66%	1.29%	-18.37%	0.97%	1.63%	2.60%	0.50%	1.62%	2.12%
	<b>Total</b>	-0.60%	1.59%	0.99%	0.90%	1.62%	2.52%	2.70%	1.65%	4.35%
<b>2011</b>										
	<b>Men's</b>	2.28%	2.70%	4.70%	7.69%	2.57%	10.26%	5.70%	2.52%	8.22%
	<b>Women's</b>	11.51%	2.71%	14.22%	2.75%	2.45%	5.21%	1.85%	2.43%	4.29%
	<b>Coed</b>	20.27%	2.86%	23.13%	6.33%	2.53%	8.86%	-1.95%	2.34%	0.39%
	<b>Total</b>	4.29%	2.49%	6.78%	8.13%	2.58%	10.71%	2.06%	2.43%	4.49%
<b>2010</b>										
	<b>Men's</b>	12.04%	0.99%	13.03%	9.49%	1.00%	10.49%	0.83%	0.92%	1.75%
	<b>Women's</b>	-3.18%	0.83%	-2.35%	5.44%	0.96%	6.40%	0.89%	0.92%	1.81%
	<b>Coed</b>	13.12%	1.07%	14.19%	1.94%	0.93%	2.87%	5.71%	0.97%	6.68%
	<b>Total</b>	6.10%	0.96%	7.07%	0.76%	0.92%	1.68%	6.06%	0.97%	7.03%
<b>2009</b>										
	<b>Men's</b>	-6.34%	2.11%	-4.23%	-0.98%	2.19%	1.21%	1.75%	2.24%	3.99%
	<b>Women's</b>	3.32%	2.31%	5.63%	4.06%	2.30%	6.36%	3.89%	2.30%	6.19%
	<b>Coed</b>	-20.55%	1.74%	-18.81%	-4.09%	2.11%	-1.97%	2.89%	2.27%	5.16%
	<b>Total</b>	-9.96%	1.99%	-7.97%	2.00%	2.25%	4.25%	-1.11%	2.18%	1.08%
<b>2008</b>										
	<b>Men's</b>	-3.66%	4.77%	1.11%	4.97%	5.23%	10.19%	0.21%	5.00%	5.22%
	<b>Women's</b>	-12.34%	4.46%	-7.88%	13.22%	5.64%	18.87%	6.16%	5.30%	11.46%
	<b>Coed</b>	-6.82%	4.66%	-2.16%	-5.51%	4.71%	-0.80%	-1.51%	4.91%	3.40%
	<b>Total</b>	4.36%	5.21%	9.57%	2.14%	5.09%	7.23%	3.78%	5.17%	8.95%

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 2012

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2012</b>							
	Football	107,200	919,400	1,061,600	3,134,400	1,154,800	3,134,400
	Men's Basketball	46,800	346,800	349,100	843,800	415,100	820,200
	Women's Basketball	25,000	314,200	316,100	884,600	375,200	876,100
<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>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 2012

		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>2012</b>							
	Men's Program	0	0%	0	159	100%	(1,988,200)
	Women's Program	0	0%	0	159	100%	(1,305,500)
	Total	0	0%	0	159	100%	(4,521,600)
<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>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)
<b>Five Year Average Total Program</b>							

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 2012

		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>2012</b>							
	Football	0	0%	0	159	100%	(983,800)
	Men's Basketball	0	0%	0	159	100%	(349,300)
	Women's Basketball	0	0%	0	159	100%	(325,800)
<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>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 2012  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	53,600	34,400	45,200
<b>NCAA and conference distributions</b>	27,900	12,200	23,000
<b>Guarantees and options</b>	14,800	11,500	13,500
<b>Cash contributions from alumni and others</b>	303,000	155,200	223,800
<b>Third Party Support</b>	0	0	0
<b>Other:</b>			
Concessions/Programs/Novelties	20,700	7,900	16,200
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	35,200	7,700	23,200
Sports camps	48,000	12,100	37,200
Endowment/Investment Income	3,100	0	300
Miscellaneous	21,600	0	8,400
<b>Total Generated Revenues</b>	825,800	365,800	624,100
<b>Allocated Revenues:</b>			
Direct Institutional Support	2,360,700	4,718,500	3,325,000
Indirect Institutional Support	265,400	571,900	333,300
Student Fees	718,300	0	295,300
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	4,073,400	5,319,300	4,503,000
<b>Total All Revenues</b>	5,036,900	5,882,000	5,300,600

**TABLE 3.8**  
**SOURCES OF REVENUES**  
**DIVISION II WITH FOOTBALL**  
**By Expense Quartile**  
**Fiscal Year 2012**  
**Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	56,800	53,800	38,300	35,600
<b>NCAA and conference distributions</b>	45,500	34,800	21,300	12,100
<b>Guarantees and options</b>	15,800	7,000	17,300	20,500
<b>Cash contributions from alumni and others</b>	295,400	353,400	217,300	111,700
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>	0	0	0	0
Concessions/Programs/Novelties	16,300	39,000	12,300	11,100
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	39,400	35,000	19,400	1,600
Sports camps	94,200	77,500	31,400	1,900
Endowment/Investment Income	9,500	3,200	400	0
Miscellaneous	72,100	13,000	5,100	0
<b>Total Generated Revenues</b>	1,037,900	802,200	469,700	319,200
<b>Allocated Revenues:</b>	0	0	0	0
Direct Institutional Support	5,944,500	4,027,000	3,051,300	1,619,600
Indirect Institutional Support	1,026,300	408,700	297,600	29,300
Student Fees	0	433,500	536,200	442,000
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	7,667,600	5,051,200	4,233,000	2,744,200
<b>Total All Revenues</b>	8,444,000	6,092,600	4,847,800	3,226,200

TABLE 3.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Fundraising</b>			
Men	725,800	1,535,200	920,400	Men	6,700	-	2,000
Women	459,500	879,300	590,700	Women	2,700	-	600
Administrative and Non-gender	-	-	-	Administrative and Non-gender	25,700	3,500	16,700
Total	1,163,200	2,509,500	1,583,300	Total	54,900	12,900	38,600
<b>Guarantees and Options</b>				<b>Game Expenses</b>			
Men	1,100	-	700	Men	45,900	44,700	45,500
Women	-	-	-	Women	32,300	30,700	32,100
Administrative and Non-gender	-	-	-	Administrative and Non-gender	3,600	-	1,900
Total	2,000	-	1,000	Total	93,400	87,600	91,300
<b>Salaries and Benefits – University paid</b>				<b>Medical</b>			
Men	682,000	671,300	675,000	Men	-	-	-
Women	418,100	371,300	386,200	Women	-	-	-
Administrative and Non-gender	565,400	430,900	543,200	Administrative and Non-gender	75,100	98,600	83,300
Total	1,759,300	1,555,900	1,634,900	Total	93,400	106,000	99,000
<b>Team travel</b>				<b>Membership Dues</b>			
Men	208,800	214,100	214,100	Men	800	2,000	1,100
Women	170,100	165,700	169,600	Women	1,300	2,200	1,500
Administrative and Non-gender	400	-	-	Administrative and Non-gender	22,000	22,300	22,100
Total	394,300	406,800	401,100	Total	27,700	28,700	27,900
<b>Recruiting</b>				<b>Sports Camps</b>			
Men	32,500	36,700	33,700	Men	9,700	-	6,000
Women	18,100	15,700	17,200	Women	6,300	-	1,300
Administrative and Non-gender	-	-	-	Administrative and Non-gender	-	-	-
Total	54,800	55,600	55,300	Total	32,200	2,500	17,300
<b>Equipment/uniforms/supplies</b>				<b>Spirit Groups</b>			
Men	108,500	127,700	114,600	Men	-	-	-
Women	61,100	57,300	60,200	Women	-	-	-
Administrative and Non-gender	17,000	6,900	13,700	Administrative and Non-gender	13,200	5,400	6,500
Total	190,500	210,100	202,400	Total	18,000	6,500	8,700

TABLE 3.9 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	2,200	-	1,200
Women	500	-	-
Administrative and Non-gender	12,600	-	7,200
Total	33,500	17,600	30,800
<b>Indirect Institutional Support</b>			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	201,000	314,200	207,600
Total	265,400	571,900	333,300
<b>Other</b>			
Men	36,900	32,500	36,600
Women	15,700	15,800	15,800
Administrative and Non-gender	113,900	55,800	80,500
Total	188,500	137,900	165,100
<b>Total Operating Expenses</b>			
Men	2,054,100	2,988,200	2,253,000
Women	1,334,500	1,649,200	1,488,300
Administrative and Non-gender	1,370,200	1,248,200	1,276,800
<b>Total</b>	<b>4,983,900</b>	<b>5,886,000</b>	<b>5,276,500</b>



TABLE 3.10  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	1,559,500	1,285,600	874,900	622,600
Women	1,058,300	616,300	565,700	339,400
Administrative and Non-gender	-	-	-	-
Total	2,902,400	1,883,600	1,511,300	1,040,900
<b>Guarantees and Options</b>				
Men	6,800	-	1,000	-
Women	1,500	-	-	-
Administrative and Non-gender	-	-	-	-
Total	7,700	1,500	1,000	-
<b>Salaries and Benefits – University paid</b>				
Men	1,013,600	845,900	608,400	437,000
Women	617,900	469,400	368,800	213,300
Administrative and Non-gender	890,900	694,100	474,600	346,900
Total	2,404,300	1,984,100	1,449,800	994,300
<b>Team travel</b>				
Men	328,300	219,000	187,700	152,400
Women	249,700	170,600	153,300	124,900
Administrative and Non-gender	6,600	2,000	-	-
Total	599,300	451,700	344,700	285,400
<b>Recruiting</b>				
Men	55,800	36,700	33,100	17,300
Women	24,300	19,300	16,800	9,400
Administrative and Non-gender	-	-	-	-
Total	83,900	60,900	54,600	29,500
<b>Equipment/uniforms/supplies</b>				
Men	169,000	105,900	112,100	91,300
Women	80,300	64,800	55,400	36,000
Administrative and Non-gender	39,900	14,800	7,200	6,700
Total	300,900	210,100	193,800	152,200
<b>Fundraising</b>				
Men	13,900	8,300	300	-
Women	2,900	4,200	-	-
Administrative and Non-gender	22,300	30,700	20,900	1,600
Total	65,600	68,600	22,300	10,100

TABLE 3.10 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Game Expenses</b>				
Men	61,900	47,000	43,900	36,200
Women	44,400	37,400	29,900	21,500
Administrative and Non-gender	2,200	9,400	1,200	700
Total	119,400	98,100	76,600	65,700
<b>Medical</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	97,000	79,300	109,800	60,400
Total	114,200	102,300	109,800	74,000
<b>Membership Dues</b>				
Men	2,400	1,800	500	300
Women	3,200	2,000	1,300	400
Administrative and Non-gender	21,000	19,900	24,700	26,900
Total	30,600	24,200	28,600	28,400
<b>Sports Camps</b>				
Men	22,900	15,800	2,700	-
Women	8,900	11,500	800	-
Administrative and Non-gender	-	-	-	-
Total	44,700	38,300	16,300	-
<b>Spirit Groups</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	13,300	6,500	3,400	3,800
Total	17,700	8,700	5,200	7,700
<b>Facilities Maintenance and Rental</b>				
Men	6,300	1,000	100	-
Women	1,400	-	-	-
Administrative and Non-gender	13,500	5,100	8,800	7,000
Total	84,700	33,200	24,000	14,500
<b>Indirect Institutional Support</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	616,700	207,600	196,700	17,600
Total	1,026,300	408,700	297,600	29,300

TABLE 3.10 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Other</b>				
Men	70,000	45,200	31,600	9,300
Women	29,600	19,500	14,400	3,900
Administrative and Non-gender	144,800	122,200	78,400	47,800
Total	268,800	238,800	164,900	73,300
<b>Total Operating Expenses</b>				
Men	3,921,400	2,718,000	2,084,200	1,559,100
Women	2,412,700	1,625,400	1,297,900	778,800
Administrative and Non-gender	2,357,700	1,659,100	1,223,500	764,500
Total	8,269,500	5,997,800	4,799,500	3,184,700

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

**TABLE 3.11**  
**TOTAL GENERATED REVENUES AND EXPENSES BY SPORT**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**  
**Median Values**

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	27,800	280,500	(2,500)	N/A	N/A	N/A
Basketball	46,800	415,100	(5,200)	25,000	375,200	(4,800)
Crew	-	-	-	9,700	213,600	(29,700)
Equestrian	-	-	-	5,900	140,900	1,200
Fencing	4,100	202,300	(2,200)	1,500	189,600	700
Field Hockey	N/A	N/A	N/A	11,500	224,500	-
Football	107,200	1,154,800	-	-	-	-
Golf	7,100	79,200	(500)	3,100	78,000	(400)
Gymnastics	-	-	-	35,300	171,800	6,400
Ice Hockey	438,400	1,281,200	-	15,100	900,600	(1,900)
Lacrosse	13,800	299,300	-	10,900	171,400	-
Rifle	-	-	-	-	-	-
Skiing	6,100	112,900	-	3,700	93,000	(7,900)
Soccer	11,000	230,500	-	11,100	234,600	(3,500)
Softball	N/A	N/A	N/A	16,100	216,600	(1,700)
Swimming	5,400	145,100	(1,100)	13,200	160,900	(1,300)
Tennis	2,700	78,600	-	2,000	78,900	(900)
Track & Field/X Country	5,700	153,200	(900)	5,900	170,200	(1,100)
Volleyball	8,700	202,600	(1,100)	14,000	235,900	(2,800)
Water Polo	3,700	94,400	(700)	2,800	112,800	(1,500)
Wrestling	29,700	250,300	-	N/A	N/A	N/A
Other	14,100	161,900	-	8,500	56,500	-

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 2012**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>	<b>Administrative</b>
Baseball	50,500	16,200	70,300	-
Basketball	85,200	46,300	130,600	-
Cross Country/Track	28,500	8,000	35,400	-
Fencing	27,200	6,200	33,300	-
Football	101,000	228,100	322,700	-
Golf	11,600	-	12,800	-
Gymnastics	-	-	-	-
Ice Hockey	173,600	147,000	370,200	-
Lacrosse	42,500	10,700	65,600	-
Rifle	-	-	-	-
Skiing	14,000	1,300	14,000	700
Soccer	42,000	7,100	55,300	-
Swimming	29,000	4,000	33,400	-
Tennis	15,500	-	16,400	-
Volleyball	25,300	10,800	36,100	-
Water Polo	7,200	1,800	8,800	-
Wrestling	54,900	14,100	70,900	-
Other	22,900	-	22,900	-

**TABLE 3.12(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>	<b>Administrative</b>
Basketball	75,000	38,200	112,800	-
Bowling	7,700	-	9,700	-
Crew	28,000	15,600	43,700	-
Cross Country/Track	29,200	7,800	38,200	-
Equestrian	17,600	2,200	23,000	-
Fencing	27,200	6,200	33,300	-
Field Hockey	60,700	8,300	75,600	-
Golf	11,000	-	12,700	-
Gymnastics	49,900	11,700	57,100	-
Ice Hockey	118,300	132,400	246,700	-
Lacrosse	45,900	5,400	49,800	-
Rifle	-	-	-	-
Skiing	28,900	600	28,900	300
Soccer	47,500	7,300	56,300	-
Softball	45,000	8,900	57,300	-
Swimming	32,500	5,800	39,800	-
Tennis	15,100	-	15,600	-
Volleyball	50,400	9,100	64,000	-
Water Polo	11,300	2,300	13,500	-
Other	14,700	-	14,700	-

**TABLE 3.13**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**  
**Median Values**

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
<b>Head Coaches</b>	331,400	292,100	-	335,600	268,500	-	332,000	274,900	-
<b>Assistant Coaches</b>	331,800	100,900	-	313,200	95,000	-	329,700	99,100	-
<b>Administrative Salaries</b>	2,300	-	565,400	-	-	430,900	-	-	545,200
<b>Total Program</b>	682,000	423,800	570,600	675,000	371,300	430,900	680,300	386,200	545,200



TABLE 3.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION II WITH FOOTBALL  
Fiscal Year 2012  
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>	13%	3%	10%	1%	12%	2%
<b>NCAA and conference distributions</b>	4%	1%	6%	0%	5%	1%
<b>Guarantees and options</b>	3%	1%	5%	0%	4%	0%
<b>Cash contributions from alumni and others</b>	36%	7%	41%	3%	37%	5%
<b>Third Party Support</b>	1%	0%	0%	0%	1%	0%
<b>Other:</b>			0%	0%	0%	0%
Concessions/Programs/Novelties	5%	1%	3%	0%	5%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	2%	8%	1%	9%	1%
Sports camps	16%	3%	12%	1%	15%	2%
Endowment/Investment Income	3%	1%	8%	1%	4%	1%
Miscellaneous	10%	2%	6%	0%	9%	1%
<b>Total Generated Revenues</b>	<u>100%</u>	<u>19%</u>	<u>100%</u>	<u>7%</u>	<u>100%</u>	<u>14%</u>
<b>Allocated Revenues:</b>				0%		0%
Direct Institutional Support		51%		73%		60%
Indirect Institutional Support		9%		18%		13%
Student Fees		19%		1%		11%
Direct government support		2%		1%		1%
<b>Total Allocated Revenues</b>		81%		93%		86%
<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 98 public and 61 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	15%	24%	19%
Women	10%	15%	12%
Administrative and Non-gender	0%	0%	0%
Total	24%	39%	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%	11%	13%
Women	9%	6%	8%
Administrative and Non-gender	12%	8%	10%
Total	36%	24%	31%
<b>Team travel</b>			
Men	4%	3%	4%
Women	4%	3%	3%
Administrative and Non-gender	0%	0%	0%
Total	8%	6%	7%
<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	4%	3%	4%
<b>Fundraising</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	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%	1%	2%
<b>Medical</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	2%
Total	2%	2%	2%
<b>Membership Dues</b>			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
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	1%	0%	0%
Total	1%	0%	0%

TABLE 3.15 (continued)  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION II WITH FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2012  
Mean Values

	Public	Private	Total
<b>Facilities Maintenance and Rental</b>			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	1%
Total	2%	1%	2%
<b>Indirect Institutional Support</b>			
Men	2%	1%	1%
Women	1%	0%	1%
Administrative and Non-gender	6%	16%	11%
Total	9%	17%	13%
<b>Other</b>			
Men	1%	1%	1%
Women	0%	0%	0%
Administrative and Non-gender	3%	1%	2%
Total	4%	2%	4%
<b>Total Operating Expenses</b>			
Men	43%	44%	44%
Women	28%	26%	27%
Administrative and Non-gender	29%	29%	29%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
There were 98 public and 61 private institutions reporting for DII Institutions with football.

## Division II – (with Football)

**TABLE 3.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	29,500	169,500
<b>11-20</b>	170,500	259,200
<b>21-30</b>	260,200	329,800
<b>31-40</b>	330,800	462,100
<b>41-50</b>	463,100	623,100
<b>51-60</b>	624,100	783,800
<b>61-70</b>	784,800	1,032,000
<b>71-80</b>	1,033,000	1,412,800
<b>81-90</b>	1,413,800	1,658,500
<b>91-100</b>	1,659,500	4,110,800

**TABLE 3.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	5,000	75,500
<b>11-20</b>	76,500	127,100
<b>21-30</b>	128,100	149,300
<b>31-40</b>	150,300	194,500
<b>41-50</b>	195,500	249,400
<b>51-60</b>	250,400	317,000
<b>61-70</b>	318,000	392,100
<b>71-80</b>	393,100	534,100
<b>81-90</b>	535,100	821,400
<b>91-100</b>	822,400	2,691,800

**TABLE 3.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	10,700
<b>11-20</b>	11,700	29,000
<b>21-30</b>	30,000	50,000
<b>31-40</b>	51,000	71,000
<b>41-50</b>	72,000	98,400
<b>51-60</b>	99,400	136,400
<b>61-70</b>	137,400	189,700
<b>71-80</b>	190,700	267,800
<b>81-90</b>	268,800	353,200
<b>91-100</b>	354,200	1,134,200

**TABLE 3.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	23,900
<b>11-20</b>	24,900	59,500
<b>21-30</b>	60,500	87,100
<b>31-40</b>	88,100	112,300
<b>41-50</b>	113,300	155,100
<b>51-60</b>	156,100	216,800
<b>61-70</b>	217,800	352,700
<b>71-80</b>	353,700	498,400
<b>81-90</b>	499,400	811,100
<b>91-100</b>	812,100	1,574,200

**TABLE 3.20**  
**FOOTBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	19,800
<b>11-20</b>	20,800	39,300
<b>21-30</b>	40,300	64,000
<b>31-40</b>	65,000	79,800
<b>41-50</b>	80,800	106,200
<b>51-60</b>	107,200	136,600
<b>61-70</b>	137,600	167,800
<b>71-80</b>	168,800	241,200
<b>81-90</b>	242,200	340,900
<b>91-100</b>	341,900	919,400

**TABLE 3.21**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	900	6,100
<b>11-20</b>	7,100	14,800
<b>21-30</b>	15,800	21,400
<b>31-40</b>	22,400	32,600
<b>41-50</b>	33,600	45,800
<b>51-60</b>	46,800	56,700
<b>61-70</b>	57,700	74,200
<b>71-80</b>	75,200	96,900
<b>81-90</b>	97,900	140,700
<b>91-100</b>	141,700	346,800

## Division II – (with Football)

**TABLE 3.22**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	3,300
<b>11-20</b>	4,300	6,300
<b>21-30</b>	7,300	9,600
<b>31-40</b>	10,600	16,100
<b>41-50</b>	17,100	24,000
<b>51-60</b>	25,000	33,500
<b>61-70</b>	34,500	49,900
<b>71-80</b>	50,900	67,400
<b>81-90</b>	68,400	95,900
<b>91-100</b>	96,900	314,200

**TABLE 3.23**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	1,369,100	3,046,600
<b>11-20</b>	3,047,600	3,794,300
<b>21-30</b>	3,795,300	4,285,900
<b>31-40</b>	4,286,900	4,846,000
<b>41-50</b>	4,847,000	5,275,500
<b>51-60</b>	5,276,500	5,885,000
<b>61-70</b>	5,886,000	6,315,300
<b>71-80</b>	6,316,300	7,410,200
<b>81-90</b>	7,411,200	9,082,600
<b>91-100</b>	9,083,600	40,313,200

**TABLE 3.24**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	687,700	1,255,700
<b>11-20</b>	1,256,700	1,702,700
<b>21-30</b>	1,703,700	1,950,400
<b>31-40</b>	1,951,400	2,082,700
<b>41-50</b>	2,083,700	2,252,000
<b>51-60</b>	2,253,000	2,668,300
<b>61-70</b>	2,669,300	3,009,300
<b>71-80</b>	3,010,300	3,411,300
<b>81-90</b>	3,412,300	4,214,500
<b>91-100</b>	4,215,500	7,258,500

**TABLE 3.25**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	389,500	705,200
<b>11-20</b>	706,200	927,700
<b>21-30</b>	928,700	1,128,500
<b>31-40</b>	1,129,500	1,298,100
<b>41-50</b>	1,299,100	1,487,300
<b>51-60</b>	1,488,300	1,628,900
<b>61-70</b>	1,629,900	1,848,600
<b>71-80</b>	1,849,600	2,145,400
<b>81-90</b>	2,146,400	2,597,600
<b>91-100</b>	2,598,600	4,486,900

**TABLE 3.26**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	517,800
<b>11-20</b>	518,800	706,700
<b>21-30</b>	707,700	910,000
<b>31-40</b>	911,000	1,091,900
<b>41-50</b>	1,092,900	1,275,800
<b>51-60</b>	1,276,800	1,613,400
<b>61-70</b>	1,614,400	1,868,800
<b>71-80</b>	1,869,800	2,203,800
<b>81-90</b>	2,204,800	2,626,500
<b>91-100</b>	2,627,500	34,499,800

**TABLE 3.27**  
**FOOTBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	260,400	659,400
<b>11-20</b>	660,400	796,100
<b>21-30</b>	797,100	908,000
<b>31-40</b>	909,000	1,051,900
<b>41-50</b>	1,052,900	1,153,800
<b>51-60</b>	1,154,800	1,234,000
<b>61-70</b>	1,235,000	1,329,200
<b>71-80</b>	1,330,200	1,511,500
<b>81-90</b>	1,512,500	1,738,800
<b>91-100</b>	1,739,800	3,134,400

## Division II – (with Football)

**TABLE 3.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	101,600	241,300
<b>11-20</b>	242,300	316,100
<b>21-30</b>	317,100	351,900
<b>31-40</b>	352,900	389,000
<b>41-50</b>	390,000	414,100
<b>51-60</b>	415,100	441,300
<b>61-70</b>	442,300	500,300
<b>71-80</b>	501,300	589,000
<b>81-90</b>	590,000	653,900
<b>91-100</b>	654,900	820,200

**TABLE 3.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	181,800	238,100
<b>11-20</b>	239,100	283,600
<b>21-30</b>	284,600	317,000
<b>31-40</b>	318,000	341,200
<b>41-50</b>	342,200	374,200
<b>51-60</b>	375,200	401,300
<b>61-70</b>	402,300	442,100
<b>71-80</b>	443,100	492,600
<b>81-90</b>	493,600	605,400
<b>91-100</b>	606,400	876,100

**TABLE 3.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(39,377,600)	(7,960,000)
<b>11-20</b>	(7,959,000)	(6,198,000)
<b>21-30</b>	(6,197,000)	(5,356,600)
<b>31-40</b>	(5,355,600)	(4,834,700)
<b>41-50</b>	(4,833,700)	(4,522,600)
<b>51-60</b>	(4,521,600)	(4,112,500)
<b>61-70</b>	(4,111,500)	(3,642,800)
<b>71-80</b>	(3,641,800)	(3,170,100)
<b>81-90</b>	(3,169,100)	(2,552,900)
<b>91-100</b>	(2,551,900)	(868,700)

**TABLE 3.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(6,694,200)	(3,626,100)
<b>11-20</b>	(3,625,100)	(2,969,500)
<b>21-30</b>	(2,968,500)	(2,574,500)
<b>31-40</b>	(2,573,500)	(2,316,700)
<b>41-50</b>	(2,315,700)	(1,989,200)
<b>51-60</b>	(1,988,200)	(1,781,300)
<b>61-70</b>	(1,780,300)	(1,521,000)
<b>71-80</b>	(1,520,000)	(1,294,000)
<b>81-90</b>	(1,293,000)	(1,096,700)
<b>91-100</b>	(1,095,700)	(643,200)

**TABLE 3.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(4,294,300)	(2,460,600)
<b>11-20</b>	(2,459,600)	(1,890,900)
<b>21-30</b>	(1,889,900)	(1,595,200)
<b>31-40</b>	(1,594,200)	(1,465,600)
<b>41-50</b>	(1,464,600)	(1,306,500)
<b>51-60</b>	(1,305,500)	(1,155,600)
<b>61-70</b>	(1,154,600)	(1,045,800)
<b>71-80</b>	(1,044,800)	(845,900)
<b>81-90</b>	(844,900)	(635,600)
<b>91-100</b>	(634,600)	(385,200)

**TABLE 3.33**  
**FOOTBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(2,565,300)	(1,629,900)
<b>11-20</b>	(1,628,900)	(1,361,700)
<b>21-30</b>	(1,360,700)	(1,226,400)
<b>31-40</b>	(1,225,400)	(1,101,000)
<b>41-50</b>	(1,100,000)	(984,800)
<b>51-60</b>	(983,800)	(876,700)
<b>61-70</b>	(875,700)	(749,300)
<b>71-80</b>	(748,300)	(605,000)
<b>81-90</b>	(604,000)	(513,300)
<b>91-100</b>	(512,300)	(97,000)

## Division II – (with Football)

**TABLE 3.34**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(803,700)	(574,000)
<b>11-20</b>	(573,000)	(496,500)
<b>21-30</b>	(495,500)	(413,300)
<b>31-40</b>	(412,300)	(377,900)
<b>41-50</b>	(376,900)	(350,300)
<b>51-60</b>	(349,300)	(321,400)
<b>61-70</b>	(320,400)	(291,700)
<b>71-80</b>	(290,700)	(272,600)
<b>81-90</b>	(271,600)	(215,500)
<b>91-100</b>	(214,500)	(101,600)

**TABLE 3.35**  
**WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)**  
**DIVISION II WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(824,900)	(548,400)
<b>11-20</b>	(547,400)	(461,600)
<b>21-30</b>	(460,600)	(396,800)
<b>31-40</b>	(395,800)	(362,700)
<b>41-50</b>	(361,700)	(326,800)
<b>51-60</b>	(325,800)	(304,900)
<b>61-70</b>	(303,900)	(278,900)
<b>71-80</b>	(277,900)	(253,800)
<b>81-90</b>	(252,800)	(212,700)
<b>91-100</b>	(211,700)	(148,900)

# **DIVISION II WITHOUT FOOTBALL**



## Division II (without Football)

**TABLE 4.1**  
**SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2012**

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
<b>2012</b>									
	Men's	100,800	2,792,000	1,317,800	5,147,000	1,380,000	5,287,400	(1,225,600)	(5,200)
	Women's	71,800	661,000	1,332,600	4,433,400	1,419,100	4,424,400	(1,321,100)	(5,300)
	Coed	103,200	1,427,900	1,335,000	13,898,200	1,111,900	9,298,400	(984,200)	14,400
	<b>Total</b>	<b>314,200</b>	<b>4,603,500</b>	<b>3,974,700</b>	<b>15,452,900</b>	<b>4,014,900</b>	<b>16,290,300</b>	<b>(3,539,900)</b>	<b>0</b>
<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>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.

## Division II (without Football)

TABLE 4.2  
SUMMARY DATA RESTATED IN 2004 DOLLARS  
DIVISION II WITHOUT FOOTBALL  
Median Values  
Fiscal Years 2004 through 2012

		Generated Revenues	Total Revenues	Total Expenses
<b>2012 (1.265)</b>				
	Men's	79,700	1,041,800	1,090,900
	Women's	56,800	1,053,500	1,121,800
	Coed	81,600	1,055,400	878,900
	<b>Total</b>	<b>248,300</b>	<b>3,142,000</b>	<b>3,173,800</b>
<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>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; 2012 = 293.2  
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

## Division II (without Football)

TABLE 4.3  
PERCENTAGE CHANGE FROM PRIOR YEAR  
DIVISION II WITHOUT FOOTBALL  
Fiscal Years 2004 through 2012

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
<b>2012</b>										
	Men's	5.01%	1.75%	6.76%	14.51%	1.83%	16.34%	10.20%	1.78%	11.98%
	Women's	9.86%	1.61%	11.48%	12.01%	1.80%	13.81%	6.83%	1.71%	8.54%
	Coed	6.95%	1.74%	8.69%	12.01%	1.80%	13.81%	2.63%	1.66%	4.29%
	Total	4.24%	1.70%	5.94%	9.49%	1.76%	11.25%	8.42%	1.74%	10.16%
<b>2011</b>										
	Men's	5.96%	2.49%	8.45%	3.15%	2.47%	5.62%	1.52%	2.42%	3.94%
	Women's	-8.09%	2.26%	-5.83%	6.14%	2.53%	8.67%	3.47%	2.47%	5.94%
	Coed	30.68%	3.07%	33.75%	6.77%	2.55%	9.31%	8.67%	2.59%	11.26%
	Total	11.83%	2.66%	14.49%	4.99%	2.50%	7.50%	3.21%	2.46%	5.67%
<b>2010</b>										
	Men's	6.59%	0.94%	7.53%	7.34%	0.99%	8.32%	14.04%	-5.35%	8.69%
	Women's	17.68%	1.07%	18.75%	6.67%	0.97%	7.64%	3.53%	0.94%	4.47%
	Coed	6.74%	1.00%	7.74%	3.59%	0.95%	4.54%	12.28%	1.02%	13.30%
	Total	0.00%	0.90%	0.90%	8.50%	0.99%	9.49%	10.17%	1.00%	11.18%
<b>2009</b>										
	Men's	-21.59%	1.71%	-19.88%	2.48%	2.26%	4.74%	-10.54%	7.35%	-3.19%
	Women's	-17.44%	1.90%	-15.54%	4.82%	2.31%	7.13%	0.48%	2.21%	2.69%
	Coed	-28.96%	1.54%	-27.42%	0.92%	2.22%	3.15%	-10.21%	1.98%	-8.22%
	Total	-17.82%	1.82%	-16.00%	-4.21%	2.11%	-2.09%	-3.88%	2.12%	-1.75%
<b>2008</b>										
	Men's	-4.14%	4.84%	0.70%	10.93%	5.53%	16.46%	1.00%	5.04%	6.04%
	Women's	3.21%	5.05%	8.25%	17.15%	5.80%	22.95%	5.89%	5.29%	11.18%
	Coed	-2.90%	4.92%	2.02%	-11.59%	4.41%	-7.18%	12.14%	5.60%	17.73%
	Total	20.61%	6.03%	26.65%	0.18%	4.99%	5.17%	3.59%	5.17%	8.75%

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.

## Division II (without Football)

**TABLE 4.4**  
**TRENDS in PROGRAM REVENUES and EXPENSES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2012**

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
<b>2012</b>							
	Men's Basketball	28,300	389,700	391,700	1,363,600	421,000	1,440,300
	Women's Basketball	14,300	224,800	335,600	908,600	358,700	1,024,100
<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.

## Division II (without Football)

TABLE 4.5  
NET GENERATED REVENUES BY GENDER  
DIVISION II WITHOUT FOOTBALL  
Fiscal Years 2004 through 2012

		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>2012</b>							
	Men's Program	0	0%	0	124	100%	(1,234,700)
	Women's Program	0	0%	0	127	100%	(1,321,100)
	Total	0	0%	0	127	100%	(3,539,900)
<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>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 2012

		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>2012</b>							
	Men's Basketball	0	0%	0	124	100%	(388,600)
	Women's Basketball	0	0%	0	126	100%	(335,300)
<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>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 2012  
Median Values

	Public	Private	Total
<b>Total Ticket Sales</b>	19,700	6,500	11,300
<b>NCAA and conference distributions</b>	32,800	19,500	25,800
<b>Guarantees and options</b>	5,500	4,500	4,800
<b>Cash contributions from alumni and others</b>	157,000	90,100	126,000
<b>Third Party Support</b>	0	0	0
<b>Other:</b>			
Concessions/Programs/Novelties	8,700	2,300	4,100
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	29,800	0	6,300
Sports camps	37,500	800	13,700
Endowment/Investment Income	1,700	0	0
Miscellaneous	32,000	0	7,000
<b>Total Generated Revenues</b>	447,400	215,500	313,000
<b>Allocated Revenues:</b>			
Direct Institutional Support	1,352,200	3,096,900	2,637,800
Indirect Institutional Support	82,200	246,700	211,200
Student Fees	1,114,900	0	0
Direct government support	0	0	0
<b>Total Allocated Revenues</b>	3,490,900	3,477,800	3,484,300
<b>Total All Revenues</b>	4,051,600	3,644,700	3,908,400

TABLE 4.8  
SOURCES OF REVENUES  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Total Ticket Sales</b>	22,900	12,500	13,300	2,800
<b>NCAA and conference distributions</b>	45,700	33,200	23,700	13,000
<b>Guarantees and options</b>	9,300	4,800	6,000	1,300
<b>Cash contributions from alumni and others</b>	203,200	162,300	124,700	45,700
<b>Third Party Support</b>	0	0	0	0
<b>Other:</b>	0	0	0	0
Concessions/Programs/Novelties	4,800	6,600	2,900	100
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	19,000	30,600	1,500	0
Sports camps	24,900	22,100	15,100	1,100
Endowment/Investment Income	0	0	0	0
Miscellaneous	58,400	10,000	300	0
<b>Total Generated Revenues</b>	613,200	403,100	292,100	155,400
<b>Allocated Revenues:</b>	0	0	0	0
Direct Institutional Support	5,086,900	3,088,300	2,541,400	1,754,700
Indirect Institutional Support	406,000	490,600	80,100	4,600
Student Fees	0	0	0	0
Direct government support	0	0	0	0
<b>Total Allocated Revenues</b>	6,284,100	4,109,000	3,201,600	2,116,200
<b>Total All Revenues</b>	6,778,000	4,572,400	3,460,800	2,451,800



## Division II (without Football)

TABLE 4.9  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Game Expenses</b>			
Men	436,300	778,400	680,800	Men	33,600	33,200	33,400
Women	546,800	814,800	704,500	Women	32,800	34,500	34,300
Administrative and Non-gender	-	-	-	Administrative and Non-gender	600	3,200	1,400
Total	996,200	1,627,000	1,395,700	Total	85,700	85,500	85,500
<b>Guarantees and Options</b>				<b>Medical</b>			
Men	3,500	-	600	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	42,700	29,900	36,000
Total	5,000	-	800	Total	54,500	31,100	43,100
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	431,300	284,000	351,600	Men	1,500	900	1,200
Women	456,500	299,200	344,600	Women	2,300	1,400	1,700
Administrative and Non-gender	588,100	440,400	489,600	Administrative and Non-gender	22,100	25,800	23,500
Total	1,432,300	995,900	1,187,000	Total	28,000	30,400	29,000
<b>Team travel</b>				<b>Sports Camps</b>			
Men	152,400	129,800	148,100	Men	3,000	-	-
Women	169,500	137,500	152,700	Women	5,700	-	-
Administrative and Non-gender	900	2,200	1,000	Administrative and Non-gender	-	-	-
Total	332,000	296,200	312,400	Total	15,100	-	1,600
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	14,900	15,200	15,100	Men	-	-	-
Women	14,400	13,500	14,100	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	-	-	-
Total	34,500	31,700	32,200	Total	3,800	800	1,800
<b>Equipment/uniforms/supplies</b>				<b>Facilities Maintenance and Rental</b>			
Men	63,300	66,700	64,500	Men	2,500	1,100	1,700
Women	60,000	56,100	58,000	Women	1,000	-	300
Administrative and Non-gender	4,100	8,900	6,100	Administrative and Non-gender	9,600	5,100	6,900
Total	143,500	138,300	139,900	Total	23,000	25,100	25,000
<b>Fundraising</b>				<b>Indirect Institutional Support</b>			
Men	200	-	-	Men	-	-	-
Women	800	500	600	Women	-	-	-
Administrative and Non-gender	18,100	10,900	11,600	Administrative and Non-gender	14,300	123,500	85,000
Total	35,600	15,200	20,600	Total	82,200	246,700	211,200

TABLE 4.9 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total
<b>Other</b>			
Men	13,600	5,600	8,100
Women	18,500	5,400	10,200
Administrative and Non-gender	116,200	46,200	65,500
Total	156,600	66,800	103,900
<b>Total Operating Expenses</b>			
Men	1,250,800	1,417,400	1,379,600
Women	1,397,700	1,444,100	1,410,300
Administrative and Non-gender	1,276,500	1,030,600	1,110,100
Total	4,069,600	4,013,100	4,014,000

## Division II (without Football)

TABLE 4.10  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Grants-in-Aid</b>				
Men	1,188,500	722,400	554,300	485,600
Women	1,269,600	745,700	603,400	478,000
Administrative and Non-gender	-	-	-	-
Total	2,506,600	1,545,800	1,157,700	943,200
<b>Guarantees and Options</b>				
Men	6,700	1,000	-	-
Women	1,000	-	-	-
Administrative and Non-gender	-	-	-	-
Total	8,200	1,200	-	-
<b>Salaries and Benefits – University paid</b>				
Men	522,700	394,200	327,000	168,900
Women	551,100	376,700	310,800	174,600
Administrative and Non-gender	853,900	527,300	401,800	240,000
Total	1,927,700	1,290,700	1,023,100	649,800
<b>Team travel</b>				
Men	290,800	149,800	134,100	92,400
Women	264,500	132,000	132,100	89,500
Administrative and Non-gender	3,200	1,900	-	400
Total	627,300	299,900	294,700	209,400
<b>Recruiting</b>				
Men	34,300	14,900	12,400	5,700
Women	27,600	13,100	12,100	6,600
Administrative and Non-gender	-	-	-	-
Total	68,000	29,200	29,800	13,100
<b>Equipment/uniforms/supplies</b>				
Men	123,200	67,300	59,100	41,000
Women	85,400	60,200	53,900	40,600
Administrative and Non-gender	37,900	4,100	3,800	1,200
Total	293,900	141,000	120,800	88,400
<b>Fundraising</b>				
Men	4,400	-	-	-
Women	1,300	100	-	-
Administrative and Non-gender	20,100	27,900	10,900	2,900
Total	54,700	39,300	14,200	9,500

## Division II (without Football)

TABLE 4.10 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Game Expenses</b>				
Men	52,100	38,900	29,400	28,000
Women	48,100	37,500	31,700	25,800
Administrative and Non-gender	10,700	700	200	-
Total	139,500	87,600	66,200	57,000
<b>Medical</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	46,400	54,500	31,400	26,800
Total	67,700	54,500	38,600	29,500
<b>Membership Dues</b>				
Men	3,600	1,100	1,000	500
Women	4,300	1,500	1,000	900
Administrative and Non-gender	27,500	24,600	20,900	16,700
Total	39,300	30,400	26,600	24,600
<b>Sports Camps</b>				
Men	3,200	-	-	-
Women	5,700	-	-	-
Administrative and Non-gender	-	-	-	-
Total	13,700	4,900	3,600	100
<b>Spirit Groups</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	3,100	2,800	-	-
Total	4,400	4,000	700	-
<b>Facilities Maintenance and Rental</b>				
Men	4,400	-	3,700	-
Women	3,500	-	400	-
Administrative and Non-gender	39,500	5,100	3,300	1,500
Total	65,700	15,300	17,500	8,400
<b>Indirect Institutional Support</b>				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	235,500	474,100	8,300	-
Total	406,000	490,600	80,100	4,600

## Division II (without Football)

TABLE 4.10 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Other</b>				
Men	21,100	11,300	7,800	400
Women	19,700	12,700	9,200	1,400
Administrative and Non-gender	126,500	65,600	102,600	26,800
<b>Total</b>	190,600	94,400	105,500	46,300
Total Operating Expenses				
Men	2,448,900	1,454,400	1,214,500	837,100
Women	2,519,900	1,510,200	1,238,200	933,300
Administrative and Non-gender	2,078,100	1,567,800	991,300	515,100
Total	6,726,400	4,461,100	3,478,400	2,432,400

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.

## Division II (without Football)

TABLE 4.11  
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	24,700	335,000	-	N/A	N/A	N/A
Basketball	28,700	418,400	-	14,300	358,700	(500)
Crew	-	-	-	18,900	163,000	(3,600)
Equestrian	-	-	-	12,600	69,100	12,100
Fencing	14,800	83,000	(10,300)	13,200	53,500	(17,900)
Field Hockey	N/A	N/A	N/A	11,300	184,200	-
Football	N/A	N/A	N/A	N/A	N/A	N/A
Golf	9,300	101,100	-	6,600	98,700	-
Gymnastics	-	-	-	106,800	459,600	(13,900)
Ice Hockey	301,500	1,023,300	-	7,000	189,600	2,800
Lacrosse	13,800	301,500	(100)	4,900	182,900	-
Rifle	-	45,200	(45,200)	-	38,900	(22,600)
Skiing	14,600	261,800	(300)	19,200	239,700	800
Soccer	9,600	272,800	-	8,600	258,700	-
Softball	N/A	N/A	N/A	11,700	246,900	(100)
Swimming	4,200	144,600	(1,300)	6,100	146,900	(100)
Tennis	2,500	112,500	-	1,400	113,700	-
Track & Field/X Country	1,400	114,400	-	1,300	113,700	(100)
Volleyball	600	165,200	(200)	10,300	229,700	-
Water Polo	400	235,800	3,700	11,200	157,300	(10,300)
Wrestling	12,900	298,000	-	N/A	N/A	N/A
Other	60,600	128,100	(10,200)	400	15,000	20,200

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 2012**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>	<b>Administrative</b>
Baseball	54,800	21,600	78,900	-
Basketball	80,500	35,300	110,500	-
Cross Country/Track	18,700	2,700	23,000	-
Fencing	21,800	4,100	25,900	-
Golf	18,100	-	21,400	-
Gymnastics	-	-	-	-
Ice Hockey	114,300	95,800	210,100	-
Lacrosse	40,800	16,500	64,500	-
Rifle	45,200	-	45,200	-
Skiing	25,900	15,200	41,100	-
Soccer	46,000	9,700	57,700	-
Swimming	21,800	5,500	26,000	-
Tennis	17,900	-	19,500	-
Volleyball	24,800	10,200	35,900	-
Water Polo	25,600	8,500	34,100	-
Wrestling	41,000	11,200	59,200	-
Other	24,900	6,200	38,000	-

TABLE 4.12(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	62,800	27,200	91,800	-
Bowling	15,700	1,100	16,800	-
Crew	56,000	9,200	61,500	-
Cross Country/Track	18,700	2,600	23,300	-
Equestrian	31,800	7,300	39,100	-
Fencing	17,400	2,100	19,400	-
Field Hockey	35,000	7,200	39,800	-
Golf	21,300	-	23,800	-
Gymnastics	88,400	70,500	151,700	-
Ice Hockey	18,900	10,500	29,400	-
Lacrosse	27,200	8,000	36,600	-
Rifle	24,600	1,000	25,600	-
Skiing	25,900	15,200	41,100	-
Soccer	45,500	8,800	57,200	-
Softball	47,500	9,500	56,600	-
Swimming	23,500	4,800	30,600	-
Tennis	19,500	300	20,600	-
Volleyball	48,300	8,300	55,100	-
Water Polo	41,200	10,200	51,400	-
Other	2,200	-	2,200	-



TABLE 4.13  
TOTAL SALARIES AND BENEFITS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 2012  
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	296,100	351,700	-	205,900	232,300	-	250,600	259,500	-
Assistant Coaches	118,400	112,300	-	68,800	57,900	-	84,700	80,700	-
Administrative Salaries	-	-	588,100	-	-	440,400	-	-	489,600
Total Program	431,300	456,500	588,100	294,400	299,200	440,400	355,400	344,600	489,600

TABLE 4.14  
REVENUE DISTRIBUTION PERCENTAGES  
DIVISION II – WITHOUT FOOTBALL  
Fiscal Year 2012  
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>	14%	2%	5%	0%	10%	1%
<b>NCAA and conference distributions</b>	7%	1%	10%	1%	8%	1%
<b>Guarantees and options</b>	2%	0%	3%	0%	2%	0%
<b>Cash contributions from alumni and others</b>	38%	6%	41%	3%	39%	4%
<b>Third Party Support</b>	0%	0%	1%	0%	1%	0%
<b>Other:</b>	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	2%	0%	4%	0%	3%	0%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	12%	2%	4%	0%	9%	1%
Sports camps	13%	2%	16%	1%	14%	1%
Endowment/Investment Income	3%	1%	4%	0%	4%	0%
Miscellaneous	8%	1%	12%	1%	10%	1%
<b>Total Generated Revenues</b>	<u>100%</u>	<u>15%</u>	<u>100%</u>	<u>7%</u>	<u>100%</u>	<u>10%</u>
<b>Allocated Revenues:</b>		0%		0%		0%
Direct Institutional Support		42%		80%		65%
Indirect Institutional Support		8%		13%		11%
Student Fees		31%		0%		12%
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 49 public and 78 private institutions reporting.

## Division II (without Football)

TABLE 4.15  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION II – WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2012  
Mean Values

	Public	Private	Total		Public	Private	Total
<b>Grants-in-Aid</b>				<b>Game Expenses</b>			
Men	11%	19%	16%	Men	1%	1%	1%
Women	12%	21%	17%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	0%	0%	0%
Total	25%	40%	34%	Total	2%	2%	2%
<b>Guarantees and Options</b>				<b>Medical</b>			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	1%	0%	0%	Total	1%	1%	1%
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	11%	7%	8%	Men	0%	0%	0%
Women	11%	7%	9%	Women	0%	0%	0%
Administrative and Non-gender	15%	11%	13%	Administrative and Non-gender	1%	1%	1%
Total	37%	25%	29%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	4%	4%	4%	Men	0%	0%	0%
Women	4%	4%	4%	Women	1%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	9%	8%	8%	Total	1%	1%	1%
<b>Recruiting</b>				<b>Spirit Groups</b>			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	0%	0%	0%
<b>Equipment/uniforms/supplies</b>				<b>Facilities Maintenance and Rental</b>			
Men	2%	2%	2%	Men	1%	0%	0%
Women	2%	2%	2%	Women	0%	0%	0%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	2%	1%	1%
Total	4%	4%	4%	Total	2%	2%	2%
<b>Fundraising</b>				<b>Indirect Institutional Support</b>			
Men	0%	0%	0%	Men	0%	1%	1%
Women	0%	0%	0%	Women	0%	2%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	7%	10%	9%
Total	2%	1%	1%	Total	8%	12%	11%

TABLE 4.15 (continued)  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION II – WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Fiscal Year 2012  
Mean Values

	Public	Private	Total
<b>Other</b>			
Men	1%	1%	1%
Women	1%	0%	0%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	3%
<b>Total Operating Expenses</b>			
Men	33%	35%	34%
Women	33%	37%	35%
Administrative and Non-gender	33%	28%	30%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.  
There were 49 public and 78 private institutions reporting for DII Institutions without football.

## Division II (without Football)

**TABLE 4.16**  
**TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	64,100
<b>11-20</b>	65,100	122,600
<b>21-30</b>	123,600	186,500
<b>31-40</b>	187,500	226,000
<b>41-50</b>	227,000	313,200
<b>51-60</b>	314,200	380,300
<b>61-70</b>	381,300	509,500
<b>71-80</b>	510,500	662,300
<b>81-90</b>	663,300	975,800
<b>91-100</b>	976,800	4,603,500

**TABLE 4.17**  
**MEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	7,200
<b>11-20</b>	8,200	39,100
<b>21-30</b>	40,100	51,800
<b>31-40</b>	52,800	71,300
<b>41-50</b>	72,300	99,800
<b>51-60</b>	100,800	129,200
<b>61-70</b>	130,200	172,000
<b>71-80</b>	173,000	252,400
<b>81-90</b>	253,400	399,400
<b>91-100</b>	400,400	2,792,000

**TABLE 4.18**  
**WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	10,800
<b>11-20</b>	11,800	20,700
<b>21-30</b>	21,700	34,500
<b>31-40</b>	35,500	56,100
<b>41-50</b>	57,100	70,800
<b>51-60</b>	71,800	94,900
<b>61-70</b>	95,900	123,500
<b>71-80</b>	124,500	193,500
<b>81-90</b>	194,500	308,500
<b>91-100</b>	309,500	661,000

**TABLE 4.19**  
**NONGENDER GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	11,700
<b>11-20</b>	12,700	34,300
<b>21-30</b>	35,300	53,500
<b>31-40</b>	54,500	73,900
<b>41-50</b>	74,900	102,200
<b>51-60</b>	103,200	138,900
<b>61-70</b>	139,900	183,900
<b>71-80</b>	184,900	263,400
<b>81-90</b>	264,400	475,300
<b>91-100</b>	476,300	1,427,900

**TABLE 4.20**  
**MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	2,300
<b>11-20</b>	3,300	7,000
<b>21-30</b>	8,000	12,200
<b>31-40</b>	13,200	18,700
<b>41-50</b>	19,700	27,300
<b>51-60</b>	28,300	35,700
<b>61-70</b>	36,700	42,500
<b>71-80</b>	43,500	67,000
<b>81-90</b>	68,000	142,400
<b>91-100</b>	143,400	389,700

**TABLE 4.21**  
**WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	700
<b>11-20</b>	1,700	3,600
<b>21-30</b>	4,600	5,300
<b>31-40</b>	6,300	9,900
<b>41-50</b>	10,900	13,300
<b>51-60</b>	14,300	19,900
<b>61-70</b>	20,900	26,100
<b>71-80</b>	27,100	40,400
<b>81-90</b>	41,400	61,800
<b>91-100</b>	62,800	224,800

## Division II (without Football)

**TABLE 4.22**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	705,000	2,318,200
<b>11-20</b>	2,319,200	2,788,600
<b>21-30</b>	2,789,600	3,193,800
<b>31-40</b>	3,194,800	3,601,600
<b>41-50</b>	3,602,600	4,013,900
<b>51-60</b>	4,014,900	4,422,500
<b>61-70</b>	4,423,500	4,906,400
<b>71-80</b>	4,907,400	5,842,800
<b>81-90</b>	5,843,800	8,469,500
<b>91-100</b>	8,470,500	16,290,300

**TABLE 4.23**  
**MEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	731,900
<b>11-20</b>	732,900	897,400
<b>21-30</b>	898,400	1,083,400
<b>31-40</b>	1,084,400	1,237,400
<b>41-50</b>	1,238,400	1,379,000
<b>51-60</b>	1,380,000	1,541,400
<b>61-70</b>	1,542,400	1,734,400
<b>71-80</b>	1,735,400	1,999,000
<b>81-90</b>	2,000,000	2,750,400
<b>91-100</b>	2,751,400	5,287,400

**TABLE 4.24**  
**WOMEN'S TOTAL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	161,500	849,600
<b>11-20</b>	850,600	1,029,300
<b>21-30</b>	1,030,300	1,146,100
<b>31-40</b>	1,147,100	1,297,600
<b>41-50</b>	1,298,600	1,418,100
<b>51-60</b>	1,419,100	1,550,000
<b>61-70</b>	1,551,000	1,774,800
<b>71-80</b>	1,775,800	2,163,500
<b>81-90</b>	2,164,500	2,752,700
<b>91-100</b>	2,753,700	4,424,400

**TABLE 4.25**  
**NONGENDER EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	396,600
<b>11-20</b>	397,600	540,000
<b>21-30</b>	541,000	778,500
<b>31-40</b>	779,500	963,400
<b>41-50</b>	964,400	1,110,900
<b>51-60</b>	1,111,900	1,273,800
<b>61-70</b>	1,274,800	1,576,900
<b>71-80</b>	1,577,900	1,844,500
<b>81-90</b>	1,845,500	2,631,400
<b>91-100</b>	2,632,400	9,298,400

**TABLE 4.28**  
**MEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	85,900	248,500
<b>11-20</b>	249,500	306,400
<b>21-30</b>	307,400	348,300
<b>31-40</b>	349,300	389,400
<b>41-50</b>	390,400	420,000
<b>51-60</b>	421,000	460,000
<b>61-70</b>	461,000	519,200
<b>71-80</b>	520,200	586,600
<b>81-90</b>	587,600	705,500
<b>91-100</b>	706,500	1,440,300

**TABLE 4.29**  
**WOMEN'S BASKETBALL EXPENSES – PERCENTILES**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	90,100	203,000
<b>11-20</b>	204,000	255,600
<b>21-30</b>	256,600	298,900
<b>31-40</b>	299,900	324,800
<b>41-50</b>	325,800	357,700
<b>51-60</b>	358,700	387,600
<b>61-70</b>	388,600	436,100
<b>71-80</b>	437,100	489,800
<b>81-90</b>	490,800	629,000
<b>91-100</b>	630,000	1,024,100

## Division II (without Football)

**TABLE 4.30**  
**TOTAL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(15,312,200)	(7,180,900)
<b>11-20</b>	(7,179,900)	(5,359,800)
<b>21-30</b>	(5,358,800)	(4,386,800)
<b>31-40</b>	(4,385,800)	(4,014,800)
<b>41-50</b>	(4,013,800)	(3,540,900)
<b>51-60</b>	(3,539,900)	(3,211,000)
<b>61-70</b>	(3,210,000)	(2,857,500)
<b>71-80</b>	(2,856,500)	(2,508,700)
<b>81-90</b>	(2,507,700)	(2,070,300)
<b>91-100</b>	(2,069,300)	(532,100)

**TABLE 4.31**  
**MEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(4,897,300)	(2,362,500)
<b>11-20</b>	(2,361,500)	(1,843,000)
<b>21-30</b>	(1,842,000)	(1,602,000)
<b>31-40</b>	(1,601,000)	(1,400,300)
<b>41-50</b>	(1,399,300)	(1,235,700)
<b>51-60</b>	(1,234,700)	(1,126,900)
<b>61-70</b>	(1,125,900)	(990,000)
<b>71-80</b>	(989,000)	(859,900)
<b>81-90</b>	(858,900)	(734,800)
<b>91-100</b>	(733,800)	(300,900)

**TABLE 4.32**  
**WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(4,398,400)	(2,472,900)
<b>11-20</b>	(2,471,900)	(1,935,500)
<b>21-30</b>	(1,934,500)	(1,639,100)
<b>31-40</b>	(1,638,100)	(1,452,900)
<b>41-50</b>	(1,451,900)	(1,322,100)
<b>51-60</b>	(1,321,100)	(1,191,500)
<b>61-70</b>	(1,190,500)	(1,090,600)
<b>71-80</b>	(1,089,600)	(963,400)
<b>81-90</b>	(962,400)	(819,000)
<b>91-100</b>	(818,000)	(57,400)

**TABLE 4.34**  
**MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(1,181,700)	(635,500)
<b>11-20</b>	(634,500)	(519,200)
<b>21-30</b>	(518,200)	(457,800)
<b>31-40</b>	(456,800)	(422,900)
<b>41-50</b>	(421,900)	(389,600)
<b>51-60</b>	(388,600)	(348,300)
<b>61-70</b>	(347,300)	(310,300)
<b>71-80</b>	(309,300)	(274,600)
<b>81-90</b>	(273,600)	(210,900)
<b>91-100</b>	(209,900)	(85,900)

**TABLE 4.35**  
**WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES**  
**EXPENSES EXCEED GENERATED REVENUES**  
**(Negative Net Revenue)**  
**DIVISION II – WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	(841,900)	(572,700)
<b>11-20</b>	(571,700)	(466,000)
<b>21-30</b>	(465,000)	(418,800)
<b>31-40</b>	(417,800)	(372,500)
<b>41-50</b>	(371,500)	(336,300)
<b>51-60</b>	(335,300)	(303,500)
<b>61-70</b>	(302,500)	(281,600)
<b>71-80</b>	(280,600)	(233,700)
<b>81-90</b>	(232,700)	(191,800)
<b>91-100</b>	(190,800)	(69,500)



# 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>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>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>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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