

Revenues & EXPENSES

2004 – 2013

NCAA® DIVISION II
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

P.O. Box 6222

Indianapolis, Indiana 46206-6222

317/917-6222

www.ncaa.org

April 2014

Report Compiled By: Daniel L. Fulks, Ph.D., CPA
Accounting Program Director
Transylvania University

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Table of Contents

Executive Summary	<u>5</u>	3.11 Total Generated Revenues and Expenses by Sport	<u>34</u>
Introduction	<u>7</u>	3.12(a) Salaries and Benefits by Sport - Men's Programs	<u>35</u>
Background and Changes	<u>7</u>	3.12(b) Salaries and Benefits by Sport - Women's Programs	<u>36</u>
Objectives	<u>8</u>	3.13 Total Salaries and Benefits	<u>37</u>
Survey Methods	<u>9</u>	3.14 Revenue Distribution Percentages	<u>38</u>
Organization of the Report	<u>9</u>	3.15 Operating Expense Distribution Percentages - Percent of Total Expenses.....	<u>39</u>
Suggestions for the Reader	<u>10</u>	3.16 Total Generated Revenues - Percentiles - Division II w Football.....	<u>41</u>
Findings and Observations	<u>10</u>	3.17 Men's Total Generated Revenues - Percentiles.....	<u>41</u>
Dashboard Indicators	<u>10</u>	3.18 Women's Total Generated Revenues - Percentiles.....	<u>41</u>
Other Findings for Division II with Football	<u>11</u>	3.19 Nongender Generated Revenues - Percentiles.....	<u>41</u>
Other Findings for Division II without Football	<u>12</u>	3.20 Football Generated Revenues - Percentiles.....	<u>41</u>
2.1 Highlights	<u>14</u>	3.21 Men's Basketball Generated Revenues - Percentiles	<u>41</u>
2.2 Activity Data	<u>15</u>	3.22 Women's Basketball Generated Revenue - Percentiles	<u>42</u>
2.3 Net Operating Results.....	<u>17</u>	3.23 Total Operating Expenses - Percentiles	<u>42</u>
2.4 Total Revenues – Summary	<u>17</u>	3.24 Men's Total Expenses - Percentiles	<u>42</u>
2.5 Generated Revenues – Summary	<u>18</u>	3.25 Women's Total Expenses - Percentiles	<u>42</u>
2.6 Total Expenses – Summary.....	<u>18</u>	3.26 Nongender Expenses - Percentiles.....	<u>42</u>
2.7 Dashboard Indicators	<u>19</u>	3.27 Football Expenses - Percentiles	<u>42</u>
3.1 through 3.35 – Division II with Football	<u>20</u>	3.28 Men's Basketball Expenses - Percentiles	<u>43</u>
3.1 Summary of Revenues, Expenses and Operating Results....	<u>21</u>	3.29 Women's Basketball Expenses - Percentiles.....	<u>43</u>
3.2 Summary data restated in 2004 dollars	<u>22</u>	3.30 Total Operating Results - Percentiles	<u>43</u>
3.3 Percentage Change from Prior year.....	<u>23</u>	3.31 Men's Program Operating Results - Percentiles	<u>43</u>
3.4 Trends in Program Revenues and Expenses.....	<u>24</u>	3.32 Women's Program Operating Results - Percentiles	<u>43</u>
3.5 Net Generated Revenues by Gender	<u>25</u>	3.33 Football Operating Results - Percentiles	<u>43</u>
3.6 Net Generated Revenues by Program	<u>26</u>	3.34 Men's Basketball Operating Results - Percentiles.....	<u>44</u>
3.7 Sources of Revenue	<u>27</u>	3.35 Women's Basketball Operating Results - Percentiles.....	<u>44</u>
3.8 Sources of Revenue	<u>28</u>		
3.9 Operating Expenses by Object of Expenditure	<u>29</u>		
3.10 Operating Expenses by Object of Expenditure	<u>31</u>		

Table of Contents

4.1 through 4.35 – Division II without Football	<u>45</u>	4.16 Total Generated Revenues - Percentiles.....	<u>66</u>
4.1 Summary of Revenues, Expenses and Operating Results....	<u>46</u>	4.17 Men's Total Generated Expenses - Percentiles	<u>66</u>
4.2 Summary Data Restated in 2004 dollars.....	<u>47</u>	4.18 Women's Total Generated Revenues - Percentiles.....	<u>66</u>
4.3 Percentage Change from Prior Year.....	<u>48</u>	4.19 Nongender Generated Revenues _ - Percentiles	<u>66</u>
4.4 Trends in Program Revenues and Expenses.....	<u>49</u>	4.20 Men's Basketball Generated Revenues - Percentiles	<u>66</u>
4.5 Net Generated Revenues by Gender	<u>50</u>	4.21 Women's Basketbll Generated Revenues - Percentiles.....	<u>66</u>
4.6 Net Generated Revenues by Program	<u>51</u>	4.28 Total Operating Results - Percentiles	<u>68</u>
4.7 Sources of Revenues	<u>52</u>	4.29 Men's Program Operating Results - Percentiles	<u>68</u>
4.8 Sources of Revenues	<u>53</u>	4.30 Women's Program Operating Results - Percentiles	<u>68</u>
4.9 Operating Expenses by Object of Expenditure	<u>54</u>	4.31 Men's Basketball Operating Results - Percentiles.....	<u>68</u>
4.10 Operating Epenses by Object of Expenditure	<u>56</u>	4.32 Women's Basketball Operating Results - Percentiles.....	<u>69</u>
4.11 Total Generated Revenues and Expenses by Sport	<u>59</u>	Glossary	<u>70</u>
4.12(a) Salaries and Benefits by Sport - Men's Programs	<u>60</u>		
4.12(b) Salaries and Benefits by Sport - Women's Programs	<u>61</u>		
4.13 Total Salaries and Benefits	<u>62</u>		
4.14 Revenue Distribution Percentages	<u>63</u>		
4.15 Operating Expense Distribution Percentages - Percent of Total Expenses.....	<u>64</u>		

EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division II Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2013

This report provides summary information concerning revenues and expenses of NCAA Division II athletics programs for the fiscal years 2004 through 2013. It is the result of data collected 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 2014 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 2014 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 ten 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.
- The Dashboard Indicators show an increase in Allocated Revenues as a percentage of Total Revenues, moving from 83% in 2004 to 88% in 2013 (with football) and from 91% to 93% (without football). Also indicated is an increase in Student Aid per Student-Athlete from \$2,600 to \$4,800 and from \$4,200 to \$6,500.
- Generated revenues have grown at a slower rate than expenses over the ten-year period, a result of which is a greater portion of operating expenses covered by allocated revenues.
- The Athletics Expenditures/Institutional Expenditures indicator, however, has shown a steady increase from 4.8% to 8.0% and from

4.0% to 6.0%. It should be noted, however, that these percentages do not take consider the effect of netting of Generated Revenues against expenses.

- 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 account for only 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 \$4.8 million in 2013. This represents a change of 103.4 percent since 2004 and 6.2 percent since 2012. The median deficit for the non-football schools has increased to about \$3.8 million. This is a change of 92.5 percent since 2004 and 6.6 percent over the last year. These costs, though, are much lower than those observed at the median Division I institution.
- Student athletes as a percentage of total student enrollment has grown from 8.5% in 2003 to 11.0% in 2013 (with football) while remaining around eight percent for schools without football. Most other indicators have remained relatively stable.

INTRODUCTION

Revenues and Expenses of NCAA Division II Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2013

BACKGROUND AND CHANGES

This 2014 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 2014 report provides summary information concerning revenues and expenses of NCAA Division II and its two subgroups for the 2004 through 2013 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 percent 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 2014 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.

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)

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.

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 2013 fiscal year, with comparisons to the 2004 through 2012 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 ten-year period from 2004 through 2013. A total of sixteen indicators are shown for each subgroup of Division II. What follows are some observations of interest.

- Most of the expense indicators have been remarkably steady over the ten-year period, including: athletic aid as 30 to 32 percent of total expenses for "with FB" schools and 37 percent down to 36 percent for "without FB" schools; coaches' compensation at 23 down to 20 percent of overall expenses for "with FB," and 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 12 percent of total revenues in 2013 for "with FB" schools and from 9 percent to 7 percent for "without FB." The implication, of course, is that the respective institutions are providing the remainder of support in the form of allocated revenues. (2.7)

- Perhaps the most relevant indicator is that which shows total athletics expenditures as a percentage of the total institutional budget. As has been observed for many years, this percentage has ranged from about 5 to 8 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 8 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 \$5.6 million in 2013, 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 \$4.2 million over the period. (2.1)
- There has been a concomitant increase in median expense per student athlete in both subgroups -- \$7,700 to \$13,100 (“with”) and \$10,900 to \$15,700 (“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 (\$4.0 million) and the median (\$640,400.) (2.5) Likewise, the largest total expense reported is \$13.3 million, well above the \$5.6 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 \$4,800,100. (2.3) It should be noted, however, that since 2004, a portion of this change is caused by inflation. For instance, in the 6.8 percent increase in total expenses from 2012 to 2013, there is a 1.7 percent inflationary effect, which means the real change in expenses is a 5.1 percent increase. (3.3)
- The median loss for men’s programs in 2013 was \$2,107,400 and that for women’s programs was \$1,411,500. Both are only slight increases from 2012. (3.1) The median loss for football programs was \$1,054,000, men’s basketball loss was \$380,400, and women’s basketball \$356,700. (3.6)
- There are substantial differences between Public and Private schools. Total Generated Revenues for the former are a median \$969,500 and for the latter \$415,300. (3.7) Conversely, total expenses are a median \$5,287,800 for publics and \$6,420,500 for the privates, the result of a difference of \$1,375,400 in grants-in-aid. (3.9)
- Coaches’ salaries are highest in ice hockey, basketball, wrestling and baseball for men and gymnastics, basketball, water polo, and crew for the women. (3.12a,b)
- Cash contributions (38%), ticket sales (12%) and sports camps (14%), provide the preponderance of generated revenues, but the three combined provide only ten percent of total revenues. (3.14)
- Grants-in-aid (33%) and salaries (31%) make up the majority of overall expenses. Indirect Institutional Support is a distant third at 10 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 \$4.8 million, more than ten times the \$336,000 median (2.5), and the largest total expense budget of \$16.9 million is four times the median of \$4.2 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 \$3,776,300, some portion of this is inflationary. (2.3) For example, total expenses for 2013 increased by a total of 4.0 percent, after an inflationary effect of 1.6 percent. Thus, the real increase was 2.4 percent. (4.3)
- While generated revenues increased by five percent, total expenses increased by two percent. (4.3)
- The median negative net revenue for men’s programs in 2013 was \$1,272,000 and for women’s programs was \$1,390,600. (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 (15%), ticket sales (10%) and royalties/advertising/sponsorship (9%) provide the preponderance of generated revenues, but the four combined provide only eight percent of total revenues. (4.14)
- Grants-in-aid (34%) and salaries (30%) make up the majority of overall expenses. (4.15)

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
DIVISION II
Fiscal Years 2004 through 2013

	With Football	Without Football		With Football	Without Football
Median Total Revenue			Average Number of Athletes		
2013	5,888,600	4,134,000	2013	430	266
Percent change from 2012	11%	4%	Percent change from 2012	2%	1%
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
Median Total Generated Revenue			Median Expense per Athlete		
2013	640,100	336,000	2013	13,100	15,700
Percent change from 2012	3%	7%	Percent change from 2012	5%	3%
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
Median Total Expense			Note: Participating Athletes totals represent non– duplicated count.		
2013	5,634,800	4,177,200			
Percent change from 2012	7%	4%			
2012	5,276,500	4,014,900			
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 2013

	With Football	Without Football
Participating Athletes by Program (Average)		
Men's Program - 2013	269	137
- 2012	266	137
- 2011	259	131
- 2010	250	128
- 2009	241	120
-2008	246	125
-2007	242	118
-2006	238	118
-2005	230	111
-2004	236	109
Women's Program - 2013	160	130
- 2012	155	126
- 2011	151	120
- 2010	144	119
- 2009	139	112
-2008	141	113
-2007	144	109
-2006	139	106
-2005	134	100
-2004	140	98

	With Football	Without Football
Median Expenses per Athlete		
Men's Program - 2013	9,400	10,400
- 2012	8,500	10,100
- 2011	8,500	9,400
- 2010	8,100	9,300
- 2009	8,300	9,100
-2008	7,800	9,000
-2007	7,600	9,000
-2006	7,200	8,300
-2005	6,800	7,700
-2004	6,300	7,900
Women's Program - 2013	10,000	11,700
- 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 2.1 (continued)
HIGHLIGHTS
DIVISION II
Fiscal Years 2004 through 2013

	With Football	Without Football
Annual cost of full grant (Average)		
Public Schools		
2013 - In-state	19,400	20,700
2013 - Out-of-state	27,000	30,600
2012 - In-state	20,500	20,400
2012 - Out-of-state	26,022	29,967
2011 - In-state	17,900	19,200
2011 - Out-of-state	25,000	31,400
2010 - In-state	17,100	18,600
2010 - Out-of-state	24,000	27,300
2009 - In-state	16,400	20,000
2009 - Out-of-state	23,100	25,700
2008 - In-state	15,600	16,400
2008 - Out-of-state	21,900	25,000
2007 - In-state	14,700	16,300
2007 - Out-of-state	20,900	23,700
2006 - In-state	13,900	16,400
2006 - Out-of-state	20,500	23,700
2005 - In-state	12,900	17,300
2005 - Out-of-state	21,100	22,200
2004 - In-state	12,100	14,300
2004 - Out-of-state	17,800	20,600
Private Schools		
2013- In-state/Out-of-state	37,300	38,800
2012 - In-state/Out-of-state	35,700	37,600
2011 - In-state/Out-of-state	34,500	36,100
2010 - In-state/Out-of-state	33,200	34,600
2009 - In-state/Out-of-state	31,600	33,300
2008 - In-state/Out-of-state	30,200	31,000
2007 - In-state/Out-of-state	28,900	29,800
2006 - In-state/Out-of-state	27,400	28,200
2005 - In-state/Out-of-state	26,300	27,000
2004 - In-state/Out-of-state	24,200	25,100

TABLE 2.3
NET OPERATING RESULTS
DIVISION II
Median Values
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
With Football							
Total Generated Revenues	383,600	587,400	540,600	578,900	618,000	624,100	640,100
Total Expenses	2,884,600	4,473,500	4,521,600	4,839,300	5,056,700	5,276,500	5,634,800
Median Net Generated Revenue	(2,359,700)	(3,637,500)	(3,906,700)	(4,004,200)	(4,235,100)	(4,521,600)	(4,800,100)
Without Football							
Total Generated Revenues	153,600	305,600	256,700	259,100	296,500	314,200	336,000
Total Expenses	2,221,400	3,157,700	3,102,300	3,449,000	3,644,500	4,014,900	4,177,200
Median Net Generated Revenue	(2,000,200)	(2,836,000)	(2,926,200)	(3,186,300)	(3,351,600)	(3,539,900)	(3,776,300)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
With Football							
Largest Reported	11,299,200	13,469,200	11,950,700	18,197,500	18,716,200	34,311,500	13,769,700
Median	2,658,200	4,405,700	4,593,100	4,670,200	5,170,500	5,300,600	5,888,600
Without Football							
Largest Reported	5,435,200	11,072,800	11,899,300	12,392,200	14,480,000	15,452,900	16,933,200
Median	2,128,100	3,100,300	3,035,400	3,323,600	3,572,800	3,974,700	4,134,000

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2013

	2004	2008	2009	2010	2011	2012	2013
With Football							
Largest Reported	6,781,300	8,011,100	3,765,200	9,806,200	9,713,800	4,110,800	4,004,400
Median	383,600	587,400	540,600	578,900	618,000	624,100	640,100
Without Football							
Largest Reported	3,288,400	4,388,200	4,232,800	2,863,800	2,932,600	4,603,500	4,770,200
Median	153,600	305,600	256,700	259,100	296,500	314,200	336,000

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION II
Fiscal Years 2005 through 2013

	2004	2008	2009	2010	2011	2012	2013
With Football							
Largest Reported	11,172,700	13,414,200	11,948,700	18,011,500	18,595,700	40,313,200	13,322,700
Median	2,884,600	4,473,500	4,521,600	4,839,300	5,056,700	5,276,500	5,634,800
Without Football							
Largest Reported	4,971,900	11,120,300	11,773,100	12,247,800	15,034,300	16,290,300	16,864,700
Median	2,221,400	3,157,700	3,102,300	3,449,000	3,644,500	4,014,900	4,177,200

TABLE 2.7
DASHBOARD INDICATORS
DIVISION II
Median Values
Fiscal Years 2004, 2008, 2012 and 2013

	With Football				Without Football			
	2004	2006	2012	2013	2004	2006	2012	2013
1. Allocated Revenue (%)	83.1%	85.0%	88.6%	88.0%	91.1%	91.0%	92.1%	93.0%
2. Generated Revenue (%)	16.9%	15.0%	11.4%	12.0%	8.9%	9.0%	7.9%	7.0%
3. Student Fees (%)	9.8%	8.0%	6.9%	5.0%	0.0%	0.0%	0.0%	0.0%
4. Contributions (%)	5.1%	5.0%	4.2%	4.0%	3.4%	4.0%	3.2%	3.0%
5. Total Athletics Revenue (\$)	\$2,658,000	\$3,754,000	\$5,300,600	\$5,888,600	\$2,062,000	\$2,608,000	\$3,974,700	\$4,134,000
6. Athletic Aid (%)	30.0%	27.0%	32.0%	32.0%	36.7%	37.0%	35.7%	36.0%
7. Coaches Compensation (%)	22.7%	20.0%	20.1%	20.0%	18.7%	16.0%	16.6%	17.0%
8. Administrative Staff Compensation (%)	12.8%	11.0%	11.5%	11.0%	13.5%	13.0%	12.0%	13.0%
9. Team Travel (%)	8.4%	8.0%	7.8%	7.0%	8.5%	8.0%	7.8%	9.0%
10. Medical Expenses and Insurance (%)	0.0%	2.0%	1.8%	2.0%	0.0%	1.0%	1.1%	1.0%
11. Other (%)	23.6%	27.0%	24.9%	25.0%	18.2%	21.0%	22.8%	23.0%
12. Total expenditures (\$)	\$2,885,000	\$3,720,000	\$5,276,500	\$5,634,800	\$2,184,000	\$2,695,000	\$4,014,900	\$4,177,200
13. Athletic Aid/Student Athlete (\$)	\$2,600	\$3,300	\$4,500	\$4,800	\$4,200	\$5,000	\$6,400	\$6,500
14. Student Athletes/Student Body (%)	8.5%	9.0%	10.0%	11.0%	7.2%	8.0%	8.8%	8.0%
15. Academic Success Rate		69		.		76		.
16. Athletics expenditures / institutional expenditures (%)	4.8%	6.0%	7.0%	8.0%	4.0%	5.0%	5.5%	6.0%

DIVISION II WITH FOOTBALL

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2013									
	Men's	274,200	2,542,300	2,301,400	7,133,600	2,517,800	7,044,800	(2,107,400)	0
	Women's	113,200	1,336,500	1,465,600	5,086,500	1,594,800	4,935,600	(1,411,500)	(13,000)
	Coed	177,700	2,942,200	1,733,400	10,549,200	1,467,400	7,214,000	(1,121,300)	99,700
	Total	640,100	4,004,400	5,888,600	13,769,700	5,634,800	13,322,700	(4,800,100)	0
2012									
	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
	Total	624,100	4,110,800	5,300,600	34,311,500	5,276,500	40,313,200	(4,521,600)	5,700
2011									
	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
	Total	618,000	9,713,800	5,170,500	18,716,200	5,056,700	18,595,700	(4,235,100)	100
2010									
	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
	Total	578,800	9,806,200	4,670,200	18,197,500	4,839,300	18,011,500	(4,004,200)	15,800
2009									
	Men's	217,200	2,360,200	1,712,300	5,789,900	2,001,200	7,422,700	(1,669,600)	(61,700)
	Women's	93,800	1,205,300	1,028,500	4,111,300	1,250,800	3,835,700	(1,145,800)	(55,200)
	Coed	136,000	1,441,600	1,524,300	6,847,200	1,167,500	7,058,400	(837,400)	107,200
	Total	540,600	3,765,200	4,593,100	11,950,700	4,521,600	11,948,700	(3,906,700)	0
2008									
	Men's	226,800	4,635,200	1,691,900	5,369,200	1,924,500	5,481,100	(1,549,400)	(58,500)
	Women's	88,800	1,149,900	967,000	3,715,700	1,177,900	3,874,600	(1,030,000)	(52,900)
	Coed	167,500	2,839,900	1,555,000	8,213,300	1,110,200	7,200,500	(816,900)	134,900
	Total	587,400	8,011,100	4,405,700	13,469,200	4,473,500	13,414,200	(3,637,500)	7,200
2004									
	Men's	181,900	4,979,200	1,004,800	5,605,800	1,493,000	5,398,400	(1,178,300)	(136,000)
	Women's	59,500	837,400	544,800	2,634,900	817,000	2,963,400	(736,500)	(117,900)
	Coed	85,200	1,973,700	823,500	10,894,800	568,600	4,965,700	(408,100)	96,200
	Total	383,600	6,781,300	2,658,200	11,299,200	2,884,600	11,172,700	(2,359,700)	2,200

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.
 Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support, Student Fees, and Governmental Support.

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION II WITH FOOTBALL
Median Values
Fiscal Years 2004 through 2013

		Generated Revenues	Total Revenues	Total Expenses
2013 (1.285)				
	Men's	213,400	1,791,000	1,959,300
	Women's	88,100	1,140,600	1,241,100
	Coed	138,300	1,349,000	1,141,900
	Total	498,200	4,582,500	4,385,000
2012 (1.265)				
	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
	Total	493,400	4,190,200	4,171,200
2011 (1.245)				
	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
	Total	496,400	4,153,000	4,061,600
2010 (1.216)				
	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
	Total	475,987	3,840,625	3,979,688
2009 (1.205)				
	Men's	180,200	1,421,000	1,660,800
	Women's	77,800	853,500	1,038,000
	Coed	112,900	1,265,000	968,900
	Total	448,600	3,811,700	3,752,400
2008 (1.179)				
	Men's	192,400	1,435,100	1,632,300
	Women's	75,300	820,200	999,100
	Coed	142,100	1,318,900	941,700
	Total	498,200	3,736,800	3,794,400
2004 (1.00)				
	Men's	181,900	1,004,800	1,493,000
	Women's	59,500	544,800	817,000
	Coed	85,200	823,500	568,600
	Total	383,600	2,658,200	2,884,600

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4; 2012 = 293.2; 2013 = 297.8

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 2013

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2013	Men's	7.79%	2.70%	9.51%	6.02%	1.68%	7.70%	10.01%	1.74%	11.75%
	Women's	12.08%	1.76%	13.84%	9.30%	1.73%	11.03%	5.49%	1.67%	7.16%
	Coed	12.07%	1.78%	13.85%	-2.57%	1.54%	-1.03%	13.14%	1.78%	14.93%
	Total	0.97%	1.60%	2.56%	9.36%	1.73%	11.09%	5.13%	1.66%	6.79%
2012	Men's	-4.12%	2.70%	-2.57%	0.82%	1.62%	2.44%	0.62%	1.62%	2.23%
	Women's	-6.43%	1.47%	-4.96%	12.85%	1.81%	14.65%	10.29%	1.77%	12.06%
	Coed	-19.66%	1.29%	-18.37%	0.97%	1.63%	2.60%	0.50%	1.62%	2.12%
	Total	-0.60%	1.59%	0.99%	0.90%	1.62%	2.52%	2.70%	1.65%	4.35%
2011	Men's	2.28%	2.70%	4.70%	7.69%	2.57%	10.26%	5.70%	2.52%	8.22%
	Women's	11.51%	2.71%	14.22%	2.75%	2.45%	5.21%	1.85%	2.43%	4.29%
	Coed	20.27%	2.86%	23.13%	6.33%	2.53%	8.86%	-1.95%	2.34%	0.39%
	Total	4.29%	2.49%	6.78%	8.13%	2.58%	10.71%	2.06%	2.43%	4.49%
2010	Men's	12.04%	0.99%	13.03%	9.49%	1.00%	10.49%	0.83%	0.92%	1.75%
	Women's	-3.18%	0.83%	-2.35%	5.44%	0.96%	6.40%	0.89%	0.92%	1.81%
	Coed	13.12%	1.07%	14.19%	1.94%	0.93%	2.87%	5.71%	0.97%	6.68%
	Total	6.10%	0.96%	7.07%	0.76%	0.92%	1.68%	6.06%	0.97%	7.03%
2009	Men's	-6.34%	2.11%	-4.23%	-0.98%	2.19%	1.21%	1.75%	2.24%	3.99%
	Women's	3.32%	2.31%	5.63%	4.06%	2.30%	6.36%	3.89%	2.30%	6.19%
	Coed	-20.55%	1.74%	-18.81%	-4.09%	2.11%	-1.97%	2.89%	2.27%	5.16%
	Total	-9.96%	1.99%	-7.97%	2.00%	2.25%	4.25%	-1.11%	2.18%	1.08%
2008	Men's	-3.66%	4.77%	1.11%	4.97%	5.23%	10.19%	0.21%	5.00%	5.22%
	Women's	-12.34%	4.46%	-7.88%	13.22%	5.64%	18.87%	6.16%	5.30%	11.46%
	Coed	-6.82%	4.66%	-2.16%	-5.51%	4.71%	-0.80%	-1.51%	4.91%	3.40%
	Total	4.36%	5.21%	9.57%	2.14%	5.09%	7.23%	3.78%	5.17%	8.95%

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 2013

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2013							
	Football	104,400	779,000	1,124,300	2,980,900	1,208,300	2,980,900
	Men's Basketball	45,100	568,500	394,900	836,200	450,900	845,700
	Women's Basketball	23,300	415,700	350,900	854,700	394,100	844,800
2012							
	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
2011							
	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
2010							
	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
2009							
	Football	89,600	797,200	871,000	2,317,200	993,100	5,710,200
	Men's Basketball	35,000	345,500	302,000	789,900	381,800	794,200
	Women's Basketball	20,500	193,100	268,600	774,900	332,200	772,000
2008							
	Football	97,900	2,188,500	808,700	2,543,500	921,500	2,858,200
	Men's Basketball	45,100	680,400	316,500	883,500	366,500	998,100
	Women's Basketball	26,500	284,000	265,400	739,800	328,100	926,600
2004							
	Football	68,300	1,104,600	446,500	1,792,300	664,400	1,787,500
	Men's Basketball	35,200	381,300	182,700	605,700	277,500	586,900
	Women's Basketball	21,300	373,100	162,600	614,700	254,300	613,200

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.
 Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support,
 Student Fees, and Governmental Support.

TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Program	0	0%	0	158	100%	(2,107,400)
	Women's Program	0	0%	0	158	100%	(1,411,500)
	Total	0	0%	0	158	100%	(4,800,100)
2012							
	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)
2011							
	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)
2010							
	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)
2009							
	Men's Program	0	0%	0	146	100%	(1,669,600)
	Women's Program	0	0%	0	146	100%	(1,145,800)
	Total	0	0%	0	146	100%	(3,906,700)
2008							
	Men's Program	1	1%	N/A	149	99%	(1,578,800)
	Women's Program	0	0%	0	150	100%	(1,030,000)
	Total (See note)	0	0%	0	150	100%	(3,637,500)
2004							
	Men's Program	1	1%	N/A	127	99%	(1,182,900)
	Women's Program	0	0%	0	128	100%	(736,500)
	Total	0	0%	0	128	100%	(2,359,700)

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 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Football	0	0%	0	157	100%	(1,054,000)
	Men's Basketball	0	0%	0	158	100%	(380,400)
	Women's Basketball	1	1%	51,000	157	99%	(356,700)
2012							
	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)
2011							
	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)
2010							
	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)
2009							
	Football	0	0%	0	146	100%	(855,700)
	Men's Basketball	0	0%	0	146	100%	(308,800)
	Women's Basketball	0	0%	0	146	100%	(296,200)
2008							
	Football	0	0%	0	150	100%	(787,200)
	Men's Basketball	2	1%	N/A	148	99%	(296,100)
	Women's Basketball	0	0%	0	150	100%	(275,600)
2004							
	Football	0	0%	0	128	100%	(553,800)
	Men's Basketball	0	0%	0	128	100%	(219,200)
	Women's Basketball	0	0%	0	128	100%	(208,100)

TABLE 3.7
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total
Total Ticket Sales	61,400	29,800	41,800
NCAA and conference distributions	32,200	15,900	23,700
Guarantees and options	15,300	7,000	13,800
Cash contributions from alumni and others	300,500	157,200	233,000
Third Party Support	0	0	0
Other:	0	0	0
Concessions/Programs/Novelties	24,600	6,800	16,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	38,000	5,000	19,700
Sports camps	85,000	8,100	32,600
Endowment/Investment Income	15,100	0	2,500
Miscellaneous	31,500	100	16,000
Total Generated Revenues	969,500	415,300	640,000
Allocated Revenues:	0	0	0
Direct Institutional Support	2,715,700	5,194,800	3,605,500
Indirect Institutional Support	298,400	598,200	398,000
Student Fees	715,700	0	239,800
Direct government support	0	0	0
Total Allocated Revenues	4,358,800	5,838,600	4,771,700
Total All Revenues	5,394,300	6,355,000	5,890,200

TABLE 3.8
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	62,800	46,400	41,500	35,900
NCAA and conference distributions	57,900	31,900	21,200	15,300
Guarantees and options	14,000	8,000	10,500	28,800
Cash contributions from alumni and others	279,400	372,200	275,600	71,600
Third Party Support	0	0	0	0
Other:	0	0	0	0
Concessions/Programs/Novelties	12,900	30,600	11,000	11,800
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	44,100	41,500	25,900	0
Sports camps	107,800	56,400	51,600	900
Endowment/Investment Income	14,700	4,800	2,500	0
Miscellaneous	82,200	19,300	21,400	0
Total Generated Revenues	1,093,500	683,500	640,300	286,700
Allocated Revenues:	0	0	0	0
Direct Institutional Support	6,435,100	4,684,900	3,132,200	1,932,200
Indirect Institutional Support	912,500	563,900	277,700	164,200
Student Fees	0	36,900	660,400	374,700
Direct government support	0	0	0	0
Total Allocated Revenues	7,818,600	5,587,600	4,340,000	3,010,600
Total All Revenues	8,821,700	6,433,400	5,170,400	3,589,100

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Fundraising			
Men	788,700	1,643,200	1,012,700	Men	13,700	-	4,300
Women	503,700	965,600	644,400	Women	1,800	-	600
Administrative and Non-gender	-	-	-	Administrative and Non-gender	27,000	3,300	18,200
Total	1,303,600	2,679,000	1,699,700	Total	60,000	15,300	36,500
Guarantees and Options				Game Expenses			
Men	2,900	-	1,500	Men	44,900	45,300	45,300
Women	-	-	-	Women	32,000	32,800	32,700
Administrative and Non-gender	-	-	-	Administrative and Non-gender	4,700	-	2,900
Total	4,200	-	1,800	Total	93,700	86,900	91,300
Salaries and Benefits – University paid				Medical			
Men	744,900	701,400	722,100	Men	-	-	-
Women	445,600	387,200	400,700	Women	-	-	-
Administrative and Non-gender	625,200	434,300	568,800	Administrative and Non-gender	78,100	107,200	84,000
Total	1,942,900	1,590,300	1,777,900	Total	93,400	113,200	106,700
Team travel				Membership Dues			
Men	218,200	221,900	221,200	Men	900	2,400	1,300
Women	179,300	167,100	168,500	Women	1,400	1,900	1,700
Administrative and Non-gender	1,700	7,600	3,700	Administrative and Non-gender	23,600	24,800	23,800
Total	411,400	423,400	418,100	Total	28,000	31,500	28,900
Recruiting				Sports Camps			
Men	35,700	41,500	37,200	Men	10,500	-	6,800
Women	20,000	15,200	17,200	Women	9,100	-	1,400
Administrative and Non-gender	-	-	-	Administrative and Non-gender	-	-	-
Total	57,000	59,100	57,300	Total	41,800	-	11,000
Equipment/uniforms/supplies				Spirit Groups			
Men	111,800	131,800	118,100	Men	-	-	-
Women	67,300	63,500	66,700	Women	-	-	-
Administrative and Non-gender	20,300	14,800	17,200	Administrative and Non-gender	9,200	5,300	7,500
Total	213,500	221,700	214,500	Total	16,200	8,000	9,400

TABLE 3.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	4,700	-	3,000
Women	700	-	300
Administrative and Non-gender	15,800	6,500	11,600
Total	40,300	19,600	31,800
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	235,500	429,700	271,300
Total	298,400	598,200	398,000
Other			
Men	34,700	48,200	40,300
Women	15,800	23,500	19,600
Administrative and Non-gender	113,000	66,600	81,700
Total	200,700	146,500	179,000
Total Operating Expenses			
Men	2,210,200	3,226,800	2,530,300
Women	1,477,000	1,806,600	1,603,900
Administrative and Non-gender	1,403,900	1,549,900	1,463,900
Total	5,287,800	6,420,500	5,643,900

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	1,786,300	1,296,200	925,000	735,000
Women	1,246,500	755,800	572,700	371,000
Administrative and Non-gender	-	-	-	-
Total	3,302,000	2,163,600	1,653,200	1,119,100
Guarantees and Options	-	-	-	-
Men	3,600	2,500	2,300	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	4,500	2,500	3,000	-
Salaries and Benefits – University paid				
Men	1,088,900	872,300	673,200	515,400
Women	641,100	508,100	394,500	250,200
Administrative and Non-gender	883,400	748,700	552,700	338,100
Total	2,617,200	2,146,900	1,664,300	1,122,300
Team travel				
Men	344,200	233,200	203,800	180,100
Women	257,600	188,200	166,900	126,100
Administrative and Non-gender	5,600	5,800	100	6,300
Total	636,400	444,900	391,000	315,400
Recruiting				
Men	56,500	41,400	34,800	18,300
Women	22,400	21,300	16,600	9,800
Administrative and Non-gender	-	-	-	-
Total	80,900	63,500	55,100	28,300
Equipment/uniforms/supplies				
Men	189,100	133,700	107,400	94,100
Women	87,900	69,800	56,400	42,400
Administrative and Non-gender	24,100	21,900	12,000	13,900
Total	316,200	232,300	186,100	161,500
Fundraising				
Men	16,300	13,200	300	300
Women	2,100	2,800	400	-
Administrative and Non-gender	36,200	22,800	26,400	5,100
Total	78,900	56,400	43,400	8,200

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Game Expenses				
Men	50,600	49,800	41,000	38,600
Women	43,600	39,900	31,400	21,700
Administrative and Non-gender	4,300	7,700	-	2,500
Total	125,000	103,900	86,000	69,100
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	83,900	84,000	102,000	85,900
Total	105,100	106,700	111,400	102,600
Membership Dues				
Men	3,000	1,400	700	500
Women	3,100	1,700	1,900	500
Administrative and Non-gender	20,600	20,700	25,400	27,500
Total	28,400	27,600	29,400	30,300
Sports Camps				
Men	30,300	8,400	4,700	-
Women	11,100	6,000	4,500	-
Administrative and Non-gender	-	-	-	-
Total	56,000	25,800	21,900	-
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	12,600	6,900	2,800	8,700
Total	15,700	13,300	5,500	9,300
Facilities Maintenance and Rental				
Men	8,000	5,200	1,300	-
Women	1,600	1,200	500	-
Administrative and Non-gender	24,000	13,800	7,200	6,400
Total	58,400	50,900	23,800	12,600
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	598,200	417,000	220,000	136,000
Total	912,500	563,900	277,700	164,200

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Other				
Men	91,200	54,400	27,200	8,000
Women	37,000	25,600	15,400	2,200
Administrative and Non-gender	242,600	74,300	93,200	32,200
Total	356,400	210,500	170,300	74,100
Total Operating Expenses				
Men	4,518,400	2,859,100	2,203,700	1,725,600
Women	2,718,600	1,849,900	1,437,200	861,200
Administrative and Non-gender	2,274,300	1,643,900	1,314,600	817,300
Total	9,234,900	6,420,500	5,166,600	3,610,800

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 2013
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	35,000	296,700	-	NA	NA	NA
Basketball	44,600	450,200	(2,200)	23,000	395,700	-
Crew	NA	NA	NA	5,900	244,900	(30,300)
Equestrian	NA	NA	NA	6,900	153,800	(400)
Fencing	3,700	185,500	1,700	3,100	183,000	1,100
Field Hockey	NA	NA	NA	12,200	245,500	-
Football	103,800	1,208,800	-	NA	NA	NA
Golf	10,800	87,800	(1,600)	5,600	85,800	-
Gymnastics	-	-	-	29,000	149,600	11,200
Ice Hockey	487,200	1,418,000	2,400	17,400	944,600	-
Lacrosse	18,500	330,200	1,500	10,300	207,100	-
Rifle	-	-	-	-	-	-
Skiing	9,000	148,800	-	8,000	74,400	-
Soccer	11,000	247,400	-	11,900	255,800	-
Softball	NA	NA	NA	17,000	230,100	(1,200)
Swimming	11,000	166,100	-	14,800	180,700	(800)
Tennis	3,800	92,900	-	2,400	90,600	-
Track & Field/X Country	5,300	162,900	-	7,000	183,300	(2,500)
Volleyball	27,100	221,300	7,800	16,000	258,000	(1,100)
Water Polo	2,700	98,300	-	4,300	106,200	-
Wrestling	31,100	266,100	(500)	NA	NA	NA
Other	20,400	280,400	-	2,700	37,700	(600)

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 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	54,500	20,200	78,500	-
Basketball	90,000	51,900	140,300	-
Cross Country/Track	27,500	11,000	39,900	-
Fencing	26,800	9,100	35,900	-
Football	106,900	246,000	351,400	-
Golf	14,300	-	15,000	-
Gymnastics	-	-	-	-
Ice Hockey	177,500	147,400	380,700	2,900
Lacrosse	45,600	13,100	61,800	-
Rifle	-	-	-	-
Skiing	12,400	4,200	17,000	2,200
Soccer	47,000	9,300	60,900	-
Swimming	33,000	4,500	41,200	-
Tennis	17,000	-	18,400	-
Volleyball	30,500	12,000	42,500	-
Water Polo	7,300	800	7,300	-
Wrestling	54,100	15,200	71,400	-
Other	34,700	2,800	63,600	-

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITH FOOTBALL
Fiscal Year 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	78,400	42,800	119,800	-
Bowling	8,200	-	9,700	-
Crew	41,600	8,400	63,500	-
Cross Country/Track	29,100	12,300	43,100	-
Equestrian	13,800	3,500	18,100	-
Fencing	26,800	9,100	35,900	-
Field Hockey	63,900	8,400	75,600	-
Golf	12,400	-	13,100	-
Gymnastics	37,800	8,700	60,800	-
Ice Hockey	124,000	125,900	250,400	200
Lacrosse	49,800	6,100	57,400	-
Rifle	-	-	-	-
Skiing	19,300	3,000	21,600	1,100
Soccer	49,300	9,400	58,800	-
Softball	48,100	13,000	63,100	-
Swimming	38,500	7,900	43,800	-
Tennis	16,000	-	17,100	-
Volleyball	53,200	11,500	64,600	-
Water Polo	7,200	800	7,200	-
Other	13,800	1,700	15,200	-

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION II WITH FOOTBALL
Fiscal Year 2013
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	356,600	304,000	-	347,600	260,100	-	350,000	289,600	-
Assistant Coaches	377,500	118,200	-	340,400	103,500	-	364,500	115,800	-
Administrative Salaries	2,500	-	633,100	-	-	434,300	-	-	570,200
Total Program	752,700	447,100	633,100	701,400	387,200	434,300	723,500	404,000	570,200

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
Fiscal Year 2013
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subgroup Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	13%	2%	10%	1%	12%	2%
NCAA and conference distributions	4%	1%	5%	0%	5%	1%
Guarantees and options	3%	1%	4%	0%	3%	0%
Cash contributions from alumni and others	37%	7%	42%	3%	38%	6%
Third Party Support	0%	0%	0%	0%	0%	0%
Other:			0%	0%	0%	0%
Concessions/Programs/Novelties	5%	1%	3%	0%	4%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	2%	8%	1%	9%	1%
Sports camps	16%	3%	9%	1%	14%	2%
Endowment/Investment Income	4%	1%	7%	1%	5%	1%
Miscellaneous	9%	2%	12%	1%	10%	1%
Total Generated Revenues	<u>100%</u>	<u>20%</u>	<u>100%</u>	<u>8%</u>	<u>100%</u>	<u>15%</u>
Allocated Revenues:				0%		0%
Direct Institutional Support		52%		79%		64%
Indirect Institutional Support		9%		11%		10%
Student Fees		18%		1%		11%
Direct government support		2%		1%		1%
Total Allocated Revenues		80%		92%		85%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
These percentages are based on mean values, rather than medians.
There were 95 public and 63 private institutions reporting.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	15%	26%	20%	Men	2%	2%	2%
Women	10%	16%	13%	Women	1%	1%	1%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	1%	0%	1%
Total	25%	43%	33%	Total	4%	4%	4%
Guarantees and Options				Fundraising			
Men	0%	0%	0%	Men	1%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	0%	0%	0%	Total	2%	1%	1%
Salaries and Benefits – University paid				Game Expenses			
Men	14%	11%	13%	Men	1%	1%	1%
Women	9%	6%	8%	Women	1%	1%	1%
Administrative and Non-gender	12%	8%	10%	Administrative and Non-gender	0%	0%	0%
Total	36%	25%	31%	Total	2%	1%	2%
Team travel				Medical			
Men	4%	4%	4%	Men	0%	0%	0%
Women	4%	3%	3%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	2%	2%	2%
Total	8%	7%	8%	Total	2%	2%	2%
Recruiting				Membership Dues			
Men	1%	1%	1%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	1%	1%
Total	1%	1%	1%	Total	1%	1%	1%
				Sports Camps			
				Men	1%	0%	1%
				Women	1%	0%	0%
				Administrative and Non-gender	0%	0%	0%
				Total	2%	0%	1%
				Spirit Groups			
				Men	0%	0%	0%
				Women	0%	0%	0%
				Administrative and Non-gender	0%	0%	0%
				Total	1%	1%	1%

TABLE 3.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	2%	1%	1%
Total	3%	1%	2%
Indirect Institutional Support			
Men	2%	1%	1%
Women	1%	0%	1%
Administrative and Non-gender	6%	9%	8%
Total	9%	10%	10%
Other			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	4%
Total Operating Expenses			
Men	43%	47%	45%
Women	28%	28%	28%
Administrative and Non-gender	29%	25%	27%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 95 public and 63 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 2013

1-10	20,700	178,000
11-20	179,000	275,900
21-30	276,900	333,000
31-40	334,000	528,000
41-50	529,000	639,100
51-60	640,100	849,400
61-70	850,400	1,088,500
71-80	1,089,500	1,381,500
81-90	1,382,500	1,848,600
91-100	1,849,600	4,004,400

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	8,000	79,400
11-20	80,400	118,000
21-30	119,000	169,800
31-40	170,800	220,600
41-50	221,600	273,200
51-60	274,200	336,600
61-70	337,600	393,300
71-80	394,300	532,100
81-90	533,100	871,300
91-100	872,300	2,542,300

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	300	11,000
11-20	12,000	32,700
21-30	33,700	61,400
31-40	62,400	76,600
41-50	77,600	112,200
51-60	113,200	154,200
61-70	155,200	191,300
71-80	192,300	254,700
81-90	255,700	413,200
91-100	414,200	1,336,500

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	0	30,000
11-20	31,000	50,800
21-30	51,800	80,100
31-40	81,100	119,500
41-50	120,500	176,700
51-60	177,700	258,400
61-70	259,400	376,300
71-80	377,300	566,700
81-90	567,700	809,200
91-100	810,200	2,942,200

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	0	21,900
11-20	22,900	48,900
21-30	49,900	68,700
31-40	69,700	88,000
41-50	89,000	103,400
51-60	104,400	130,200
61-70	131,200	163,800
71-80	164,800	226,500
81-90	227,500	321,900
91-100	322,900	779,000

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	1,000	7,000
11-20	8,000	13,200
21-30	14,200	21,400
31-40	22,400	31,100
41-50	32,100	44,100
51-60	45,100	53,200
61-70	54,200	77,400
71-80	78,400	101,100
81-90	102,100	156,700
91-100	157,700	568,500

Division II – (with Football)

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	300	3,200
11-20	4,200	6,800
21-30	7,800	10,700
31-40	11,700	14,900
41-50	15,900	22,300
51-60	23,300	33,400
61-70	34,400	49,400
71-80	50,400	70,000
81-90	71,000	100,400
91-100	101,400	415,700

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	1,786,900	3,206,400
11-20	3,207,400	4,060,500
21-30	4,061,500	4,751,100
31-40	4,752,100	5,238,500
41-50	5,239,500	5,633,800
51-60	5,634,800	6,284,700
61-70	6,285,700	6,827,100
71-80	6,828,100	7,920,500
81-90	7,921,500	9,373,500
91-100	9,374,500	13,322,700

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	811,300	1,421,500
11-20	1,422,500	1,817,300
21-30	1,818,300	2,076,900
31-40	2,077,900	2,246,800
41-50	2,247,800	2,516,800
51-60	2,517,800	2,791,700
61-70	2,792,700	3,245,900
71-80	3,246,900	3,614,100
81-90	3,615,100	4,551,000
91-100	4,552,000	7,044,800

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	333,900	756,600
11-20	757,600	1,036,400
21-30	1,037,400	1,256,400
31-40	1,257,400	1,435,500
41-50	1,436,500	1,593,800
51-60	1,594,800	1,765,200
61-70	1,766,200	1,976,400
71-80	1,977,400	2,252,100
81-90	2,253,100	3,012,800
91-100	3,013,800	4,935,600

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	0	639,600
11-20	640,600	790,600
21-30	791,600	1,055,700
31-40	1,056,700	1,219,500
41-50	1,220,500	1,466,400
51-60	1,467,400	1,639,600
61-70	1,640,600	1,889,500
71-80	1,890,500	2,281,000
81-90	2,282,000	3,078,800
91-100	3,079,800	7,214,000

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	431,200	695,100
11-20	696,100	863,000
21-30	864,000	1,002,800
31-40	1,003,800	1,111,500
41-50	1,112,500	1,207,300
51-60	1,208,300	1,320,300
61-70	1,321,300	1,445,400
71-80	1,446,400	1,548,400
81-90	1,549,400	1,830,600
91-100	1,831,600	2,980,900

Division II – (with Football)

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	104,800	264,300
11-20	265,300	355,300
21-30	356,300	394,100
31-40	395,100	409,600
41-50	410,600	449,900
51-60	450,900	484,000
61-70	485,000	544,500
71-80	545,500	609,000
81-90	610,000	668,900
91-100	669,900	845,700

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	85,100	244,700
11-20	245,700	317,400
21-30	318,400	347,000
31-40	348,000	365,600
41-50	366,600	393,100
51-60	394,100	430,000
61-70	431,000	462,100
71-80	463,100	517,300
81-90	518,300	617,700
91-100	618,700	844,800

TABLE 3.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	(12,566,300)	(8,449,100)
11-20	(8,448,100)	(6,705,700)
21-30	(6,704,700)	(5,967,500)
31-40	(5,966,500)	(5,324,700)
41-50	(5,323,700)	(4,801,100)
51-60	(4,800,100)	(4,327,600)
61-70	(4,326,600)	(3,869,300)
71-80	(3,868,300)	(3,426,300)
81-90	(3,425,300)	(2,762,300)
91-100	(2,761,300)	(1,558,900)

TABLE 3.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	(6,707,800)	(4,050,200)
11-20	(4,049,200)	(3,198,000)
21-30	(3,197,000)	(2,721,800)
31-40	(2,720,800)	(2,386,300)
41-50	(2,385,300)	(2,108,400)
51-60	(2,107,400)	(1,932,600)
61-70	(1,931,600)	(1,696,900)
71-80	(1,695,900)	(1,434,900)
81-90	(1,433,900)	(1,260,600)
91-100	(1,259,600)	(594,500)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	(4,688,300)	(2,732,100)
11-20	(2,731,100)	(2,081,800)
21-30	(2,080,800)	(1,764,500)
31-40	(1,763,500)	(1,595,900)
41-50	(1,594,900)	(1,412,500)
51-60	(1,411,500)	(1,284,800)
61-70	(1,283,800)	(1,128,500)
71-80	(1,127,500)	(889,200)
81-90	(888,200)	(712,200)
91-100	(711,200)	(321,900)

TABLE 3.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	(2,201,900)	(1,699,800)
11-20	(1,698,800)	(1,452,100)
21-30	(1,451,100)	(1,345,600)
31-40	(1,344,600)	(1,185,700)
41-50	(1,184,700)	(1,055,000)
51-60	(1,054,000)	(944,800)
61-70	(943,800)	(832,400)
71-80	(831,400)	(710,900)
81-90	(709,900)	(612,000)
91-100	(611,000)	(173,700)

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 2013

1-10	(841,000)	(594,900)
11-20	(593,900)	(528,500)
21-30	(527,500)	(461,800)
31-40	(460,800)	(411,000)
41-50	(410,000)	(381,400)
51-60	(380,400)	(355,300)
61-70	(354,300)	(330,800)
71-80	(329,800)	(278,100)
81-90	(277,100)	(233,800)
91-100	(232,800)	(60,500)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2013

1-10	(806,500)	(568,500)
11-20	(567,500)	(485,300)
21-30	(484,300)	(418,200)
31-40	(417,200)	(373,300)
41-50	(372,300)	(357,700)
51-60	(356,700)	(333,100)
61-70	(332,100)	(302,400)
71-80	(301,400)	(272,500)
81-90	(271,500)	(228,800)
91-100	(227,800)	(75,400)

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 2013

		Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
		Median	Largest	Median	Largest	Median	Largest	Generated	Total
2013									
	Men's	102,800	3,225,700	1,251,400	6,545,100	1,428,500	6,545,100	(1,272,000)	(100)
	Women's	75,700	730,400	1,327,300	4,678,700	1,523,900	4,661,300	(1,390,600)	(11,600)
	Coed	106,500	2,069,000	1,404,200	15,202,500	1,212,100	9,564,100	(1,061,400)	54,900
	Total	336,000	4,770,200	4,134,000	16,933,200	4,177,200	16,864,700	(3,776,300)	0
2012									
	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
	Total	314,200	4,603,500	3,974,700	15,452,900	4,014,900	16,290,300	(3,539,900)	0
2011									
	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
	Total	296,500	2,932,600	3,572,800	14,479,600	3,644,500	15,034,300	(3,351,600)	0
2010									
	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
	Total	259,000	2,863,800	3,323,600	12,392,200	3,449,000	12,247,800	(3,186,300)	300
2009									
	Men's	81,000	1,299,300	990,100	4,050,600	1,090,900	3,958,000	(1,009,800)	(5,500)
	Women's	57,600	600,200	1,001,000	4,881,600	1,181,300	4,843,600	(1,072,700)	(15,700)
	Coed	65,900	4,131,800	1,026,500	10,697,500	845,800	6,830,900	(721,900)	13,500
	Total	256,700	4,232,800	3,035,400	11,899,300	3,102,300	11,773,100	(2,921,600)	0
2008									
	Men's	101,100	1,517,600	945,300	3,888,800	1,126,800	3,840,200	(994,000)	(14,100)
	Women's	68,200	523,300	934,400	4,681,800	1,150,300	4,582,900	(1,042,900)	(19,100)
	Coed	90,800	4,311,700	995,200	9,674,900	921,600	6,524,000	(673,600)	34,900
	Total	305,600	4,388,200	3,100,300	11,072,800	3,157,700	11,120,300	(2,844,300)	0
2004									
	Men's	48,700	1,358,032	617,400	2,328,700	857,300	2,179,800	(743,900)	(27,300)
	Women's	31,800	543,136	548,000	2,178,900	841,200	2,179,900	(744,400)	(72,000)
	Coed	40,300	3,216,968	584,200	3,896,900	434,700	2,705,100	(319,000)	45,000
	Total	153,600	3,288,361	2,128,100	5,435,200	2,221,400	4,971,900	(1,961,600)	0

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.
Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support,
Student Fees, and Governmental Support.

Division II (without Football)

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION II WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2013

		Generated Revenues	Total Revenues	Total Expenses
2013 (1.285)				
	Men's	80,000	973,900	1,111,700
	Women's	58,900	1,032,900	1,185,900
	Coed	82,900	1,092,700	943,300
	Total	261,500	3,217,100	3,250,800
2012 (1.265)				
	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
	Total	248,300	3,142,000	3,173,800
2011 (1.245)				
	Men's	75,900	909,800	989,900
	Women's	51,700	940,500	1,050,100
	Coed	76,300	942,200	856,400
	Total	238,200	2,869,700	2,927,300
2010 (1.216)				
	Men's	71,628	881,990	975,082
	Women's	56,250	886,102	1,014,885
	Coed	58,388	882,484	788,076
	Total	212,993	2,733,224	2,836,349
2009 (1.205)				
	Men's	67,200	821,700	855,000
	Women's	47,800	830,700	980,300
	Coed	54,700	851,900	701,900
	Total	213,000	2,519,000	2,574,500
2008 (1.179)				
	Men's	85,700	801,800	955,700
	Women's	57,900	792,500	975,600
	Coed	77,000	844,100	781,700
	Total	259,200	2,629,600	2,678,300
2004 (1.000)				
	Men's	48,700	617,400	857,300
	Women's	31,800	548,000	841,200
	Coed	40,300	584,200	434,700
	Total	153,600	2,128,100	2,221,400

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 = 293.2; 2013 = 297.8

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 2013

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2013	Men's	0.38%	1.56%	1.94%	-6.52%	1.48%	-5.04%	1.90%	1.61%	3.51%
	Women's	3.72%	1.71%	5.44%	-1.95%	1.55%	-0.40%	5.72%	1.67%	7.39%
	Coed	1.59%	1.62%	3.21%	3.54%	1.64%	5.18%	7.33%	1.69%	9.02%
	Total	5.32%	1.65%	6.97%	2.39%	1.62%	4.01%	2.43%	1.62%	4.04%
2012	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%
2011	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%
2010	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%
2009	Men's	-21.59%	1.71%	-19.88%	2.48%	2.26%	4.74%	-10.54%	7.35%	-3.19%
	Women's	-17.44%	1.90%	-15.54%	4.82%	2.31%	7.13%	0.48%	2.21%	2.69%
	Coed	-28.96%	1.54%	-27.42%	0.92%	2.22%	3.15%	-10.21%	1.98%	-8.22%
	Total	-17.82%	1.82%	-16.00%	-4.21%	2.11%	-2.09%	-3.88%	2.12%	-1.75%
2008	Men's	-4.14%	4.84%	0.70%	10.93%	5.53%	16.46%	1.00%	5.04%	6.04%
	Women's	3.21%	5.05%	8.25%	17.15%	5.80%	22.95%	5.89%	5.29%	11.18%
	Coed	-2.90%	4.92%	2.02%	-11.59%	4.41%	-7.18%	12.14%	5.60%	17.73%
	Total	20.61%	6.03%	26.65%	0.18%	4.99%	5.17%	3.59%	5.17%	8.75%

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 2013

		Generated Revenues		Total Revenues		Total Expenses	
		Median	Largest	Median	Largest	Median	Largest
2013							
	Men's Basketball	27,300	680,900	382,500	1,929,900	438,000	1,929,900
	Women's Basketball	16,400	254,300	320,100	990,400	378,800	990,400
2012							
	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
2011							
	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
2010							
	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
2009							
	Men's Basketball	24,500	532,000	326,200	1,326,000	342,700	1,177,600
	Women's Basketball	12,600	301,400	264,200	994,500	306,400	999,500
2008							
	Men's Basketball	29,900	875,700	307,800	1,188,900	348,700	1,023,700
	Women's Basketball	13,700	201,600	238,400	905,700	298,800	858,100
2007							
	Men's Basketball	29,300	598,900	290,500	732,900	330,300	847,800
	Women's Basketball	11,000	247,700	232,600	588,900	288,800	803,600
2006							
	Men's Basketball	29,300	657,100	254,300	825,800	310,000	776,800
	Women's Basketball	11,500	351,800	208,300	702,200	282,500	694,600
2005							
	Men's Basketball	21,100	626,500	235,500	781,100	287,600	766,500
	Women's Basketball	9,900	381,800	192,900	615,400	257,000	594,100
2004							
	Men's Basketball	15,300	639,700	191,700	928,500	272,800	708,600
	Women's Basketball	7,200	300,700	156,500	572,500	240,300	557,400

Notes: Generated Revenues represent those earned by the athletics department and do not include allocated revenues.
Allocated revenues come from outside athletics and include Direct Institutional Support, Indirect Institutional Support,
Student Fees, and Governmental Support.

TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Program	0	0%	0	131	100%	(1,272,000)
	Women's Program	0	0%	0	134	100%	(1,390,600)
	Total	0	0%	0	134	100%	(3,776,300)
2012							
	Men's Program	0	0%	0	124	100%	(1,225,600)
	Women's Program	0	0%	0	127	100%	(1,321,100)
	Total	0	0%	0	127	100%	(3,539,900)
2011							
	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)
2010							
	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)
2009							
	Men's Program	0	0%	0	125	98%	(1,014,400)
	Women's Program	0	0%	0	128	100%	(1,076,100)
	Total	0	0%	0	128	100%	(2,926,200)
2008							
	Men's Program	0	0%	0	127	100%	(994,000)
	Women's Program	0	0%	0	130	100%	(1,042,900)
	Total	0	0%	0	130	100%	(2,844,300)
2004							
	Men's Program	0	0%	0	113	100%	(751,800)
	Women's Program	0	0%	0	116	100%	(744,400)
	Total	0	0%	0	116	100%	(1,961,600)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2013

		Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
		Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2013							
	Men's Basketball	0	0%	0	130	100%	(394,100)
	Women's Basketball	0	0%	0	133	100%	(355,200)
2012							
	Men's Basketball	0	0%	0	124	100%	(388,600)
	Women's Basketball	0	0%	0	126	100%	(335,300)
2011							
	Men's Basketball	0	0%	0	129	100%	(359,000)
	Women's Basketball	0	0%	0	131	100%	(308,300)
2010							
	Men's Basketball	0	0%	0	127	98%	(343,700)
	Women's Basketball	0	0%	0	129	99%	(291,800)
2009							
	Men's Basketball	0	0%	0	125	100%	(310,600)
	Women's Basketball	0	0%	0	127	100%	(269,700)
2008							
	Men's Basketball	0	0%	0	127	100%	(314,600)
	Women's Basketball	0	0%	0	129	100%	(269,400)
2004							
	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 2013
Median Values

	Public	Private	Total
Total Ticket Sales	21,300	6,800	10,500
NCAA and conference distributions	38,100	16,800	24,000
Guarantees and options	7,300	5,000	5,500
Cash contributions from alumni and others	171,000	124,600	146,300
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	6,900	1,300	2,600
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	33,200	0	2,700
Sports camps	47,700	3,100	15,500
Endowment/Investment Income	6,900	0	0
Miscellaneous	39,600	200	9,400
Total Generated Revenues	477,600	258,700	334,400
Allocated Revenues:			
Direct Institutional Support	1,657,500	3,308,200	2,758,800
Indirect Institutional Support	278,800	330,100	279,300
Student Fees	1,081,100	0	0
Direct government support	0	0	0
Total Allocated Revenues	3,668,700	3,781,500	3,750,100
Total All Revenues	4,184,600	4,037,800	4,127,500

TABLE 4.8
SOURCES OF REVENUES
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	26,700	11,900	10,900	3,300
NCAA and conference distributions	63,800	29,000	22,100	13,200
Guarantees and options	8,600	7,200	7,900	0
Cash contributions from alumni and others	261,600	186,400	121,900	55,200
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	2,900	5,600	2,800	0
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	25,700	13,100	500	0
Sports camps	44,600	16,700	19,400	2,500
Endowment/Investment Income	0	0	0	0
Miscellaneous	52,600	26,700	0	0
Total Generated Revenues	694,500	404,600	301,000	129,900
Allocated Revenues:				
Direct Institutional Support	5,585,700	3,396,400	2,532,100	1,800,600
Indirect Institutional Support	784,300	530,000	183,100	0
Student Fees	0	8,000	0	0
Direct government support	0	0	0	0
Total Allocated Revenues	6,698,300	4,375,300	3,383,300	2,210,000
Total All Revenues	7,292,200	4,865,700	3,660,400	2,353,500

Division II (without Football)

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Game Expenses			
Men	446,400	893,200	704,800	Men	33,600	32,800	33,500
Women	540,000	911,100	760,900	Women	35,200	33,600	34,100
Administrative and Non-gender	-	-	-	Administrative and Non-gender	1,300	700	800
Total	978,800	1,773,200	1,494,600	Total	90,600	72,800	84,400
Guarantees and Options				Medical			
Men	1,300	-	-	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	52,800	44,300	50,100
Total	2,500	-	500	Total	55,000	47,700	52,800
Salaries and Benefits – University paid				Membership Dues			
Men	443,000	326,900	359,500	Men	1,200	1,300	1,200
Women	485,100	316,800	371,400	Women	1,800	1,400	1,500
Administrative and Non-gender	689,400	472,600	529,200	Administrative and Non-gender	24,100	24,800	24,700
Total	1,512,200	1,055,200	1,257,500	Total	30,900	30,800	30,800
Team travel				Sports Camps			
Men	176,100	146,800	157,200	Men	4,200	-	-
Women	178,700	165,900	174,000	Women	4,400	-	-
Administrative and Non-gender	-	2,700	200	Administrative and Non-gender	-	-	-
Total	357,500	336,000	341,600	Total	15,400	-	400
Recruiting				Spirit Groups			
Men	11,100	14,300	13,300	Men	-	-	-
Women	15,900	15,500	15,800	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	4,000	-	-
Total	29,200	35,500	32,300	Total	6,800	-	2,000
Equipment/uniforms/supplies				Facilities Maintenance and Rental			
Men	68,300	67,700	68,300	Men	2,100	-	500
Women	63,300	67,100	64,600	Women	2,100	-	200
Administrative and Non-gender	3,300	9,500	7,000	Administrative and Non-gender	14,600	4,300	6,400
Total	154,600	153,200	154,600	Total	32,500	22,300	29,200
Fundraising				Indirect Institutional Support			
Men	-	-	-	Men	-	-	-
Women	200	-	-	Women	-	-	-
Administrative and Non-gender	15,500	8,500	9,400	Administrative and Non-gender	171,600	140,100	141,000
Total	44,300	12,600	15,700	Total	278,800	330,100	279,300

TABLE 4.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Public	Private	Total
Other			
Men	18,800	5,000	7,000
Women	15,000	6,100	10,400
Administrative and Non-gender	105,900	59,900	73,700
Total	173,300	85,100	108,700
Total Operating Expenses			
Men	1,303,000	1,549,700	1,424,400
Women	1,482,600	1,545,300	1,519,200
Administrative and Non-gender	1,292,700	1,125,900	1,206,100
Total	4,099,200	4,209,800	4,171,100

Division II (without Football)

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	1,217,200	770,000	587,500	397,700
Women	1,285,400	785,800	672,200	537,400
Administrative and Non-gender	2,500	-	-	-
Total	2,527,300	1,574,600	1,360,000	962,700
Guarantees and Options				
Men	5,800	700	-	-
Women	300	-	-	-
Administrative and Non-gender	-	-	-	-
Total	7,100	2,100	1,000	-
Salaries and Benefits – University paid				
Men	574,300	399,700	353,800	183,000
Women	666,600	406,700	355,000	198,000
Administrative and Non-gender	897,200	617,800	467,700	255,500
Total	2,195,700	1,435,000	1,138,500	710,600
Team travel				
Men	322,700	158,800	135,500	86,700
Women	326,800	164,300	140,700	105,800
Administrative and Non-gender	5,600	500	-	100
Total	653,600	344,500	349,200	205,200
Recruiting				
Men	36,300	18,200	11,400	5,100
Women	31,100	16,600	12,200	6,600
Administrative and Non-gender	-	-	-	-
Total	76,500	36,700	24,900	15,400
Equipment/uniforms/supplies				
Men	138,600	71,500	61,700	36,800
Women	100,600	64,600	59,400	37,100
Administrative and Non-gender	28,600	1,900	11,200	2,000
Total	312,000	157,500	144,200	84,900
Fundraising				
Men	1,800	2,300	-	-
Women	200	1,300	-	200
Administrative and Non-gender	15,900	23,200	1,400	1,000
Total	42,800	49,300	4,700	10,800

Division II (without Football)

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Game Expenses				
Men	50,400	35,600	33,100	21,900
Women	49,300	35,800	33,600	26,200
Administrative and Non-gender	9,500	-	600	-
Total	129,400	90,000	82,800	52,600
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	83,600	52,800	48,300	36,600
Total	96,200	52,800	51,400	39,500
Membership Dues				
Men	4,600	1,200	1,100	500
Women	5,200	1,300	1,200	900
Administrative and Non-gender	30,300	23,400	24,100	18,000
Total	40,600	29,900	27,800	26,600
Sports Camps				
Men	-	-	-	-
Women	-	200	-	-
Administrative and Non-gender	-	-	-	-
Total	-	5,900	6,100	400
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	16,400	3,600	200	-
Total	19,500	4,200	500	-
Facilities Maintenance and Rental				
Men	2,100	1,300	-	-
Women	3,000	1,100	-	100
Administrative and Non-gender	19,800	13,900	-	-
Total	57,800	44,400	15,800	6,700
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	452,500	477,500	117,800	-
Total	784,300	530,000	183,100	-

Division II (without Football)

TABLE 4.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2013
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Other				
Men	36,100	10,900	5,500	1,900
Women	18,800	12,800	6,400	4,800
Administrative and Non-gender	117,100	101,800	84,900	33,700
Total	228,600	139,400	92,900	56,100
Total Operating Expenses				
Men	2,690,200	1,566,300	1,269,900	798,600
Women	2,695,900	1,572,200	1,306,100	944,800
Administrative and Non-gender	2,287,300	1,548,400	1,072,100	588,300
Total	7,255,700	4,875,200	3,745,100	2,664,800

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 2013
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	30,100	366,900	-	NA	NA	NA
Basketball	27,400	437,300	(1,800)	16,400	378,800	-
Crew	NA	NA	NA	19,400	172,100	-
Equestrian	NA	NA	NA	12,400	102,600	(40,200)
Fencing	16,000	77,000	(13,400)	10,400	47,600	(13,400)
Field Hockey	NA	NA	NA	11,800	205,100	(5,700)
Football	NA	NA	NA	NA	NA	NA
Golf	8,700	112,100	-	6,400	115,600	-
Gymnastics	-	-	-	76,200	440,200	(21,200)
Ice Hockey	445,500	1,176,700	(800)	11,600	175,200	(69,000)
Lacrosse	18,100	327,100	-	5,500	203,600	-
Rifle	-	29,700	(29,700)	200	31,900	(29,700)
Skiing	23,000	257,400	-	20,600	249,600	-
Soccer	8,000	280,500	-	10,400	275,800	(900)
Softball	NA	NA	NA	10,200	252,800	-
Swimming	6,900	173,100	(300)	7,200	164,000	(3,600)
Sand Volleyball	NA	NA	NA	-	103,500	-
Tennis	2,600	104,300	-	2,600	111,400	(700)
Track & Field/X Country	1,900	124,400	-	1,600	127,200	(1,100)
Volleyball	2,500	162,600	-	8,000	240,800	(1,600)
Water Polo	8,700	198,100	2,800	6,400	213,000	(25,200)
Wrestling	27,300	314,700	-	NA	NA	NA
Other	55,600	31,000	(7,900)	1,800	28,900	(5,800)

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 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	62,200	24,600	86,200	-
Basketball	81,400	37,700	121,500	-
Cross Country/Track	19,500	2,500	25,200	-
Fencing	19,900	6,100	26,000	-
Golf	19,700	-	22,700	-
Gymnastics	-	-	-	-
Ice Hockey	143,500	152,300	283,600	-
Lacrosse	44,300	20,300	71,200	-
Rifle	29,700	-	29,700	-
Skiing	21,300	16,800	38,100	-
Soccer	51,000	9,000	64,400	-
Swimming	23,600	6,100	26,700	-
Tennis	21,400	-	23,400	-
Volleyball	31,700	14,700	40,600	-
Water Polo	39,200	14,500	53,700	-
Wrestling	50,400	28,200	98,500	-
Other	22,800	1,000	29,800	-

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	67,700	31,700	97,400	-
Bowling	11,300	-	11,300	-
Crew	64,500	11,400	88,200	-
Cross Country/Track	20,100	2,700	25,800	-
Equestrian	35,000	-	35,000	-
Fencing	10,800	3,000	13,900	-
Field Hockey	42,200	7,000	59,900	-
Golf	21,200	-	24,200	-
Gymnastics	85,300	70,900	168,100	-
Ice Hockey	36,500	8,200	44,700	-
Lacrosse	33,300	8,600	38,300	-
Rifle	29,700	-	29,700	-
Skiing	26,100	16,800	38,100	-
Soccer	49,600	10,200	58,900	-
Softball	47,900	9,600	58,500	-
Swimming	31,800	6,600	39,300	-
Tennis	19,500	-	23,400	-
Volleyball	49,500	8,600	55,500	-
Water Polo	61,900	21,000	91,600	-
Other	14,000	-	14,000	-

TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013
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	309,600	356,600	-	225,700	248,900	-	272,700	285,100	-
Assistant Coaches	129,300	130,400	-	71,800	66,100	-	98,700	85,600	-
Administrative Salaries	-	-	689,400	-	-	472,600	-	-	529,700
Total Program	443,000	485,100	689,400	331,300	314,900	472,600	362,900	371,000	529,700

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2013
Based on Mean Values

	Public Schools Percent of		Private Schools Percent of		Total Subgroup Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	14%	2%	4%	0%	10%	1%
NCAA and conference distributions	6%	1%	10%	1%	8%	1%
Guarantees and options	4%	1%	2%	0%	3%	0%
Cash contributions from alumni and others	34%	5%	45%	3%	39%	4%
Third Party Support	0%	0%	0%	0%	0%	0%
Other:	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	14%	2%	16%	1%	15%	2%
Endowment/Investment Income	4%	1%	4%	0%	4%	0%
Miscellaneous	8%	1%	9%	1%	9%	1%
Total Generated Revenues	<u>100%</u>	<u>16%</u>	<u>100%</u>	<u>7%</u>	<u>100%</u>	<u>11%</u>
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		44%		79%		65%
Indirect Institutional Support		9%		13%		11%
Student Fees		30%		0%		12%
Direct government support		2%		0%		1%
Total Allocated Revenues		84%		93%		89%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
These percentages are based on mean values, rather than medians.
There were 51 public and 83 private institutions reporting.

Division II (without Football)

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Game Expenses			
Men	11%	18%	16%	Men	1%	1%	1%
Women	12%	21%	17%	Women	1%	1%	1%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	39%	34%	Total	2%	2%	2%
Guarantees and Options				Medical			
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%
Salaries and Benefits – University paid				Membership Dues			
Men	10%	7%	8%	Men	0%	0%	0%
Women	11%	7%	9%	Women	0%	0%	0%
Administrative and Non-gender	16%	11%	13%	Administrative and Non-gender	1%	1%	1%
Total	37%	26%	30%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	4%	4%	Men	1%	0%	0%
Women	4%	4%	4%	Women	1%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	9%	8%	9%	Total	1%	1%	1%
Recruiting				Spirit Groups			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	0%	0%	0%
Equipment/uniforms/supplies				Facilities Maintenance and Rental			
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	1%	1%	1%
Total	4%	4%	4%	Total	2%	1%	2%
Fundraising				Indirect Institutional Support			
Men	0%	0%	0%	Men	0%	1%	1%
Women	0%	0%	0%	Women	0%	2%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	8%	9%	9%
Total	1%	1%	1%	Total	9%	12%	11%

TABLE 4.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2013
Mean Values

	Public	Private	Total
Other			
Men	1%	0%	1%
Women	1%	0%	0%
Administrative and Non-gender	4%	2%	3%
Total	5%	3%	4%
Total Operating Expenses			
Men	33%	35%	34%
Women	33%	37%	36%
Administrative and Non-gender	34%	28%	30%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
There were 51 public and 83 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 2013

1-10	0	45,600
11-20	46,600	126,700
21-30	127,700	190,600
31-40	191,600	265,500
41-50	266,500	335,000
51-60	336,000	425,900
61-70	426,900	511,200
71-80	512,200	685,100
81-90	686,100	1,059,700
91-100	1,060,700	4,770,200

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	900
11-20	1,900	21,100
21-30	22,100	51,400
31-40	52,400	71,100
41-50	72,100	101,800
51-60	102,800	122,200
61-70	123,200	160,200
71-80	161,200	284,400
81-90	285,400	460,700
91-100	461,700	3,225,700

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	2,600
11-20	3,600	16,100
21-30	17,100	32,000
31-40	33,000	50,900
41-50	51,900	74,700
51-60	75,700	94,600
61-70	95,600	131,800
71-80	132,800	183,100
81-90	184,100	284,900
91-100	285,900	730,400

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	9,500
11-20	10,500	25,300
21-30	26,300	47,400
31-40	48,400	83,300
41-50	84,300	105,500
51-60	106,500	138,600
61-70	139,600	215,900
71-80	216,900	268,200
81-90	269,200	367,000
91-100	368,000	2,069,000

TABLE 4.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	1,300
11-20	2,300	5,800
21-30	6,800	10,800
31-40	11,800	20,000
41-50	21,000	26,300
51-60	27,300	38,000
61-70	39,000	48,400
71-80	49,400	81,600
81-90	82,600	150,900
91-100	151,900	680,900

TABLE 4.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	300
11-20	1,300	2,400
21-30	3,400	5,400
31-40	6,400	8,300
41-50	9,300	15,400
51-60	16,400	19,100
61-70	20,100	26,500
71-80	27,500	34,200
81-90	35,200	61,800
91-100	62,800	254,300

Division II (without Football)

TABLE 4.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	709,400	2,369,500
11-20	2,370,500	2,942,600
21-30	2,943,600	3,452,300
31-40	3,453,300	3,784,600
41-50	3,785,600	4,176,200
51-60	4,177,200	4,781,000
61-70	4,782,000	5,342,400
71-80	5,343,400	6,419,000
81-90	6,420,000	8,203,000
91-100	8,204,000	16,864,700

TABLE 4.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	718,500
11-20	719,500	935,500
21-30	936,500	1,166,000
31-40	1,167,000	1,291,300
41-50	1,292,300	1,427,500
51-60	1,428,500	1,590,400
61-70	1,591,400	1,873,300
71-80	1,874,300	2,249,000
81-90	2,250,000	2,802,100
91-100	2,803,100	6,545,100

TABLE 4.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	341,500	850,900
11-20	851,900	1,069,000
21-30	1,070,000	1,214,800
31-40	1,215,800	1,382,500
41-50	1,383,500	1,522,900
51-60	1,523,900	1,645,700
61-70	1,646,700	1,894,900
71-80	1,895,900	2,311,300
81-90	2,312,300	2,958,100
91-100	2,959,100	4,661,300

TABLE 4.25
NONGENDER EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	0	462,000
11-20	463,000	690,800
21-30	691,800	883,200
31-40	884,200	1,072,500
41-50	1,073,500	1,211,100
51-60	1,212,100	1,368,400
61-70	1,369,400	1,606,400
71-80	1,607,400	1,946,400
81-90	1,947,400	2,505,900
91-100	2,506,900	9,564,100

TABLE 4.26
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	80,900	261,100
11-20	262,100	334,800
21-30	335,800	360,900
31-40	361,900	394,800
41-50	395,800	437,000
51-60	438,000	481,100
61-70	482,100	543,400
71-80	544,400	627,100
81-90	628,100	719,900
91-100	720,900	1,929,900

TABLE 4.27
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	62,100	218,000
11-20	219,000	267,100
21-30	268,100	311,100
31-40	312,100	344,000
41-50	345,000	377,800
51-60	378,800	408,900
61-70	409,900	459,600
71-80	460,600	520,500
81-90	521,500	624,700
91-100	625,700	990,400

Division II (without Football)

TABLE 4.28
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(15,947,200)	(7,290,900)
11-20	(7,289,900)	(5,553,100)
21-30	(5,552,100)	(4,891,100)
31-40	(4,890,100)	(4,182,400)
41-50	(4,181,400)	(3,777,300)
51-60	(3,776,300)	(3,562,400)
61-70	(3,561,400)	(3,103,300)
71-80	(3,102,300)	(2,716,100)
81-90	(2,715,100)	(2,131,500)
91-100	(2,130,500)	(502,100)

TABLE 4.29
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(5,970,400)	(2,379,400)
11-20	(2,378,400)	(2,057,700)
21-30	(2,056,700)	(1,704,900)
31-40	(1,703,900)	(1,437,800)
41-50	(1,436,800)	(1,284,800)
51-60	(1,283,800)	(1,161,900)
61-70	(1,160,900)	(1,056,000)
71-80	(1,055,000)	(890,000)
81-90	(889,000)	(722,800)
91-100	(721,800)	(135,200)

TABLE 4.30
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(4,565,700)	(2,629,900)
11-20	(2,628,900)	(2,121,700)
21-30	(2,120,700)	(1,779,900)
31-40	(1,778,900)	(1,515,100)
41-50	(1,514,100)	(1,391,600)
51-60	(1,390,600)	(1,265,600)
61-70	(1,264,600)	(1,136,600)
71-80	(1,135,600)	(1,009,600)
81-90	(1,008,600)	(808,100)
91-100	(807,100)	(341,500)

TABLE 4.31
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(1,803,200)	(656,400)
11-20	(655,400)	(523,400)
21-30	(522,400)	(471,700)
31-40	(470,700)	(435,300)
41-50	(434,300)	(395,100)
51-60	(394,100)	(364,800)
61-70	(363,800)	(332,200)
71-80	(331,200)	(288,900)
81-90	(287,900)	(233,800)
91-100	(232,800)	(80,900)

TABLE 4.32
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2013

1-10	(926,900)	(595,200)
11-20	(594,200)	(472,900)
21-30	(471,900)	(431,500)
31-40	(430,500)	(383,500)
41-50	(382,500)	(356,200)
51-60	(355,200)	(325,400)
61-70	(324,400)	(287,900)
71-80	(286,900)	(244,600)
81-90	(243,600)	(204,800)
91-100	(203,800)	(62,100)

GLOSSARY

REVENUE ITEMS FROM AGREED-UPON PROCEDURES

Broadcast Television, Radio and Internet Rights	Institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts	Endowment and Investment Income	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.
Compensation and Benefits Provided by a Third Party	All amounts provided by a third party and contractually guaranteed by the institution but not included on the institution's W-2	Guarantees	Revenue received from participation in away games.
Contributions	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.	Indirect Facilities and Administrative Support	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.
Direct Institutional Support	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	NCAA/Conference Distributions	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.
Direct State or Other Government Support	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.	Other	Limited to less than five percent of total revenues may appear in this category. Any excess is to be reclassified to other categories.
		Program Sales, Concessions, Novelty Sales and Parking	Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.
		Royalties, Licensing, Advertisements, and Sponsorships	All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. In-kind products and services are included.

Non-gender revenues and expenses:	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
Sports-Camp Revenues	Amounts received by Athletics for sports-camps and clinics.
Student Fees	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
Ticket Sales	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

Athletic Student Aid	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.)
Coaching Other Compensation and Benefits Paid by a Third Party	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.
Coaching Salaries, Benefits, and Bonuses Paid by the University	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.
Direct Facilities, Maintenance, and Rental	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
Equipment, Uniforms and Supplies	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
Fund Raising, Marketing and Promotion	Costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such other expenditures.

Game Expenses	Game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, and other such expenditures.	Severance Payments	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
Guarantees	Amounts paid to visiting participating institutions.	Spirit Groups	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
Indirect Facilities and Administrative Support	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.	Sports Camp Expenses	All expenses paid by Athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
Medical Expenses and Medical Insurance	Medical expense and medical insurance premiums for student-athletes.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party	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.
Memberships and Dues	Includes memberships, conference and association dues.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities	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.
Other Operating Expenses	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.	Team Travel	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.
Recruiting	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.

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

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