

Revenues & EXPENSES

2004 – 2011

NCAA® DIVISION III
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division III Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2011

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2004 through 2011. It is the result of data collected in the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render previous reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 2012 edition of the report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of expense trends of NCAA Division III athletics programs and its two defined subgroups – schools with football and those without. A third objective is to provide data relevant to gender issues.

Methodology. All Division III member institutions, including provisional members, were asked to submit data in the fall of the year via the NCAA Financial Information System (FIS). As a result, this report utilized responses from approximately 68% of the Division III membership. In all cases, respondents were instructed to limit their responses to intercollegiate athletics programs only, excluding intramural and club programs.

Changes and Revisions. There have been substantial changes in collecting and reporting data subsequent to the 2003 fiscal year. These changes are reflected in this current report, and many are the result of a collaborative effort of the National Association of College and University Business Officers (NACUBO) and the NCAA leadership. These improvements include:

- The inclusion of additional data concerning expense items. These include indirect institutional support, facilities maintenance and rental, severance pay, and spirit groups.
- The reporting of more detailed information related to salaries and benefits.
- The almost exclusive use of median values, with means used in the percentile and the distribution tables.
- The addition of Dashboard Indicators as a review and planning tool. (See Introduction.)

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in this 2012 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 significant observations of the two subgroups over the eight year period presented. Related table numbers are shown in parentheses.

- Effects of the Economy. With regard to this year's findings, there has been considerable anticipation concerning the effect the decline in the U.S. economy (the recession) might have on Intercollegiate Athletics. The answer seems to be "minimal". Given the popularity that intercollegiate athletics enjoys, it comes as no surprise that, for most schools and for the NCAA as a whole, the recession does not seem to have been particularly detrimental.
- Median total expenses for football schools have increased by 85 percent since 2004; total expenses for non-football schools have increased by 109 percent over the same time period. (2.1)
- The median number of student-athletes has grown from 448 in 2004 to 511 in 2011 for football schools; median total participants for non-football schools has grown from 242 to 271. (2.1)
- Since 2004, the average expense per student-athlete has increased by 60 percent for football schools and 89 percent for non-football. (2.1)
- Comparison of the maximum reported values and the median values in the various expense categories reflects the significant disparity among schools in both subgroups. (2.3 & 2.4)
- For football schools, 34 percent of the total budget is allocated to men's programs, 23 percent to women's programs, and 43 percent non-gender. The respective allocations for non-football schools are 27 percent, 31 percent, and 42 percent.
- Budget allocations to the three major sports of football, men's basketball, and women's basketball have been very steady since 2004 – at approximately 12, 5, and 4 percent, respectively. For the non-football schools, men's basketball has remained consistent at 7 percent of the total budget and women's basketball 6 percent.
- Notwithstanding the previous point, football, basketball, and ice hockey have the highest reported median salaries for football school men's programs, and ice hockey and basketball are highest reported for women's programs. For non-football schools, ice hockey, basketball, and lacrosse top the men's programs, while ice hockey, basketball, and lacrosse are highest for the women.
- Salaries and benefits, indirect institutional support, and travel are the top three expense items for both subgroups.
- The effect of football on total budgets, as well as the various other sports is apparent throughout the report.

INTRODUCTION

Revenues and Expenses of NCAA Division III Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2011

BACKGROUND AND CHANGES

The 2012 edition of Revenues and Expenses of Intercollegiate Athletics Programs continues to reflect significant changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public, and from NCAA leadership and were designed to render the reported information more relevant, meaningful, and useful. The primary objective then and now is to isolate the financial impact of athletics on the respective educational institutions, rather than the surplus or deficit of the athletics budget.

Expense Definitions. To this end, some expense items have been grouped as either (a) those paid by the athletics department or (b) those paid by outside parties. Unless guaranteed in amount by the institution, these third party payments should not be included in determining the net financial results of the athletics operations. In addition, indirect support from the institution, such as facilities maintenance, insurance, utilities, etc., has been isolated and reported as an expense line item.

Reporting of Median Values. Also significant in this report is the change from reporting average (or mean) data to median data for 2004 and subsequent fiscal years. The impetus for this change was the impact that unusually large (outlier) revenue items, primarily Alumni and Booster Contributions, have had on average amounts in recent years. Although these were experienced primarily in Division I, it was deemed best to report median values for Divisions II and III for purposes of consistency. Moreover, for most comparative purposes, median statistics are more meaningful than are averages. Mean data are still reported in the percentile tables, as well as the distribution tables.

The caveat is that median data can also be misleading. First, unlike average data, medians are not additive. Thus, tables including “total” values may be confusing. Second, there are many instances in the tables where subgroup median values are zero. This results when at least one half of the responding institutions report zero values for a given line item. In such cases, the resulting median, the midpoint value, will be zero.

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2012 report provides summary information concerning expenses of NCAA Division III and its two subgroups, those schools with football and those without, for the 2004 through 2011 fiscal years, i.e., institutions’ fiscal years which ended within those respective calendar years. The data were collected via a questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are high usable response rates.

Similar studies were conducted for the NCAA under the previous format since 1969, with resulting reports published under the same title periodically from 1970 through 2004. The corresponding reports have been published and are available by request from NCAA offices or website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Raiborn, of Bradley University, and the data collected are not in the possession of nor under the control of the NCAA.

Other Changes. Other changes in data collection and reporting are continued with this edition. The result is better and more useful reported data in several respects:

1. New line items for operating expense were added for severance pay, game expenses, membership dues, spirit groups, facilities maintenance and rental, and indirect institutional support. The results are better detailed information and a reduction in the amount reported for the line item “Other Expenses”.
2. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than forty percent of total operating expenses in both subgroups.
3. New tables have been added to report expense items for the four quartiles of total expense levels. This allows comparisons among institutions of similar budget size.
4. In order to show “real” trend lines for expenses over the eight year period, some data have been adjusted to remove the effects of inflation. Fiscal 2004 was used as the base year, and the Higher Education Price Index (HEPI) was used as the multiplier.

The 2006 year was also the first year in which audited data were utilized, as well as the initial year for data to be submitted electronically by the respective institutions. Better quality data and more useful reporting result from these changes.

Dashboard Indicators. Dashboard Indicators provide member institutions a review and planning tool designed to assist presidents, chancellors and other administrators with financial decision-making regarding their intercollegiate athletics programs. They represent a selection of comparators that allow institutional leaders to evaluate how their academic and financial data compare with those of their respective divisions and subgroup. In addition, the online tool, provided by the NCAA, allows comparisons with conferences and self-designated peer groups. Division III indicators are provided in this report for fiscal years beginning in 2006.

OBJECTIVES

The first objective of the 2012 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2003. Current data are presented concerning total expenses, as well as expense line items (grants-in-aid, coaches’ salaries, etc.) Expense data are categorized by program (men’s and women’s) and by specific sports. Also presented are participation data.

An additional objective is to provide a basis for analysis of expense trends of athletics programs within each of the two respective Division III “subgroups” – those institutions that sponsor football and those that do not sponsor football. Thus, all data for the two subgroups are shown either in the same tables or in adjoining tables.

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

METHODS

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

The financial data requested included: total revenues and expenses by program (men’s and women’s); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); total expenses by expense object (such as grants-in-aid, salaries, and travel), and categorized salary information. 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.)

Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institutions' financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the results in the two subgroups. These comparisons are presented in tabular form in the summary section of the report. As noted, response rates for Division III were 68 percent.

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 2010 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are four sections of the report:

Section I – Introduction and Survey Methodology. This section provides a background for the study and its stated objectives. A description of the survey instrument is given, as well as an analysis of the number and relative proportion of respondents from the respective divisions.

Section II – Summary Information. Summary tables are presented in this section showing median total expense data for each subgroup. Tables also show average number of sports offered, average number of athletes, and average expense per athlete. These tables make it possible to see overall division results and to make comparisons across subgroups. This section also includes Dashboard Indicator data for the two subgroups.

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

Appendix – Glossary. The appendix provides definitions of terms as they are used in the survey and the report.

SUGGESTIONS FOR THE READER

Several basic considerations should be weighed when using the information in this report.

1. An individual institution's actual results may differ greatly from that institution's divisional median or average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the two subgroups. Athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subgroup are likely to be even greater when making comparisons across the two subgroups.
3. Expenses which are not specifically related to men's or women's programs have been classified as non-gender or, in some cases, administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student-athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision are remedied, such items will be reported separately.

4. Institutional administrators are encouraged to give attention to the Dashboard Indicators and to become familiar with the online tool. Tutorials are available from the NCAA.

Although it is hoped that the information presented in a table is clear and self-explanatory, brief explanations of tables are provided as deemed necessary. Please refer to the Glossary (Appendix) for definitions of terms as they are used in this report.

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division III subgroups with (FB) and without football (W/O FB) for the 2011 fiscal year, with comparisons to the 2004 through 2010 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. Unless otherwise noted, all data are based on median values and are for the 2011 fiscal year.

Total Expenses (2.1)

- With Football -- Median total expense has increased from \$1,548,000 in 2004 to \$2,858,000 in 2011, an increase of almost 85 percent. The increase from 2010 was 6.6 percent.
- Without Football -- The increase from \$660,000 in 2004 to \$1,383,000 in 2011 is 109 percent. The median increased by 0.2 percent from 2010.

Number of Student-Athletes (2.1)

- With Football -- The average number of participating athletes rose from 448 in 2004 to 511 in 2011. The number of female student-athletes increased by 12 percent while the number of male student-athletes increased by 16 percent.
- Without Football -- The average rose from 242 in 2004 to 271 in 2011. The number of female student-athletes increased by 16 percent while the number of male student-athletes increased by nine percent.

Expense per Student-Athlete (2.2)

- With Football -- The resulting median expense per student athlete has risen steadily from \$3,500 in 2004 to \$5,600 in 2011, a 60 percent increase.
- Without Football -- The percentage increase here is even greater at 89 percent -- \$2,700 in 2004 versus \$5,100 in 2011.

Division Disparity (2.4)

- With Football -- The wide disparity in the division is evinced by the largest total expense of \$12,339,000, compared with the median of \$2,858,000.
- Without Football -- Similarly, the largest median expense is \$11,627,000, and the median is \$1,383,000.

Expenses by Gender

- With Football -- For the 2011 fiscal year, total expenses for men's programs was \$985,000, which was 34 percent of total expenses. The median for women's programs was \$649,000 -- 23 percent. The percentages in 2004 were 43 and 25, respectively. (3.1)
- Without Football -- The median men's expense was \$380,000 -- 27 percent, and for women's was \$423,000 -- 30 percent. The 2004 percentages were 33 percent each. (4.1)

Inflationary Effect

- With Football -- A portion of the total increase in expenses is due to inflation. For example, the total increase in men's programs from 2009 to 2010 was 4.5 percent, 2.4 percent of which was inflationary. For women's programs, 2.5 percent of the 5.3 percent increase was inflationary; and 2.5 percent of the 6.6 percent increase in total expenses was due to inflation. (3.3)
- Without Football -- After removing the 2.5 percent inflationary gain, men's expenses increased by 3.5 percent. Of the 6.2 percent increase in women's expenses, 2.5 percent was due to inflation. Total expenses increased by 0.2 percent, 2.3 of which was inflationary. (4.3)

Program Expenses

- With Football -- Relative spending on the three major programs of football, men's basketball, and women's basketball, has been remarkably steady over the eight year period -- 12 percent of the total expenses were devoted to football, 5 percent to men's basketball, and 4 percent to women's basketball. (3.4)
- Football remains the costliest of men's sports, followed by ice hockey, basketball, lacrosse, and baseball. Ice hockey is the most expensive of the women's sports, followed by basketball, crew, field hockey, and lacrosse. (3.7)
- Without Football -- The same is true in this subgroup -- 7 percent for men's basketball and 6 percent for women's basketball. Ice hockey had the highest median budget of the men's sports, followed by basketball, baseball, and lacrosse. Ice hockey also has the highest median budget for the women, followed by basketball, lacrosse, crew, and equestrian, the latter two tied for fourth. (4.4 & 4.7)

Salaries and Benefits by Sport

- With Football -- The top three median salaries for men's sports, (head coaches, as well as total coaches) are found in football, basketball, and ice hockey. Top women's sports head coaching salaries are ice hockey, basketball, equestrian and field hockey. The order is slightly different for the total coaching staff -- basketball, ice hockey, lacrosse, and volleyball. (3.8)
- Without Football -- Ice hockey, basketball, and lacrosse show the highest salaries for the men, both head coaches and total staff, while ice hockey, basketball, field hockey, and soccer top the women head coaches. For total women's staff, the order is ice hockey, basketball, field hockey, and lacrosse. (4.8)

Distribution of Expense Line Items

- With Football -- Salaries and benefits represent 45 percent of the total budget for this subgroup, followed by indirect institutional support at 21 percent, and team travel at 12 percent. (3.10)

- Without Football -- While the ordering is the same as the Football subgroup, the relative percentages differ slightly at 41 percent, 29 percent, and 11 percent, respectively. (4.10)

Dashboard Indicators

- The percentage of student-athletes in the student body has remained consistent at 24 percent for football schools and 12 percent without football.
- Athletics expenditures as a percentage of the total institutional budget has also been consistent at four percent and three percent, respectively.
- The difference in growth rates for athletics expenditures and total institutional budget is minimal - two percentage points for both subgroups.

SUMMARY INFORMATION

TABLE 2.1
HIGHLIGHTS
DIVISION III
Fiscal Years 2004 through 2011

	With Football	Without Football		With Football	Without Football
Median Total Expenses			Average Number of Athletes		
2011	\$2,858,200	\$1,383,100	2011	511	271
Percent change from 2010	6.56%	0.24%	Percent change from 2010	-0.20%	3.83%
2010	\$2,682,200	\$1,379,800	2010	512	261
Percent change from 2009	3.92%	7.65%	Percent change from 2009	2.40%	-0.38%
2009	\$2,581,000	\$1,281,800	2009	500	262
Percent change from 2008	10.86%	3.23%	Percent change from 2008	2.04%	-3.68%
2008	\$2,328,100	\$1,241,700	2008	490	272
Percent change from 2007	7.77%	7.16%	Percent change from 2007	0.82%	7.94%
2007	\$2,160,300	\$1,158,700	2007	486	252
2006	\$2,011,600	\$1,055,200	2006	477	262
2005	\$1,804,100	\$837,100	2005	472	229
2004	\$1,547,900	\$659,700	2004	448	242
			Median Expense per Athlete		
			2011	5,600	5,100
			Percent change from 2010	7.69%	-3.77%
			2010	5,200	5,300
			Percent change from 2009	0.00%	8.16%
			2009	5,200	4,900
			Percent change from 2008	8.33%	6.52%
			2008	4,800	4,600
			Percent change from 2007	9.09%	0.00%
			2007	4,400	4,600
			2006	4,200	4,000
			2005	3,800	3,700
			2004	3,500	2,700

Note: Participating Athletes totals represent non– duplicated count.

TABLE 2.2
ACTIVITY DATA
DIVISION III
Fiscal Years 2005 through 2011

	With Football	Without Football
Participating Athletes by Program (Average)		
Men's Program - 2011	319	139
- 2010	320	133
- 2009	313	132
-2008	306	144
-2007	303	128
-2006	294	150
-2005	293	132
-2004	276	127
Women's Program - 2011	193	133
- 2010	192	128
- 2009	188	129
-2008	184	125
-2007	183	124
-2006	183	127
-2005	180	117
-2004	172	115
Median Expenses per Athlete		
Men's Program - 2011	\$3,100	\$2,700
- 2010	\$2,900	\$2,700
- 2009	\$3,000	\$2,700
-2008	\$2,800	\$2,500
-2007	\$2,700	\$2,500
-2006	\$2,500	\$2,180
-2005	\$2,400	\$1,700
-2004	\$2,400	\$1,700
Women's Program - 2011	\$3,400	\$3,200
- 2010	\$3,200	\$3,100
- 2009	\$3,200	\$2,900
-2008	\$2,800	\$2,700
-2007	\$2,700	\$2,600
-2006	\$2,500	\$2,300
-2005	\$2,300	\$2,200
-2004	\$2,200	\$1,900

	With Football	Without Football
Annual cost of full grant (Average)		
Public Schools		
2011 - In-state	19,700	21,400
2011 - Out-of-state	27,700	30,500
2010 - In-state	18,600	19,900
2010 - Out-of-state	26,400	28,900
2009 - In-state	17,700	19,700
2009 - Out-of-state	24,900	27,600
2008 - In-state	17,000	18,900
2008 - Out-of-state	24,200	26,800
2007 - In-state	16,000	18,100
2007 - Out-of-state	22,600	25,500
2006 - In-state	15,600	17,400
2006 - Out-of-state	22,300	24,100
2005 - In-state	14,600	17,100
2005 - Out-of-state	21,400	23,500
2004 - In-state	14,000	15,600
2004 - Out-of-state	20,500	21,700
Private Schools		
2011 - In-state/Out-of-state	42,000	40,500
2010 - In-state/Out-of-state	40,400	39,100
2009 - In-state/Out-of-state	39,000	37,700
2008 - In-state/Out-of-state	37,200	36,000
2007 - In-state/Out-of-state	35,400	34,000
2006 - In-state/Out-of-state	33,500	32,300
2005 - In-state/Out-of-state	31,500	30,900
2004 - In-state/Out-of-state	30,100	29,400

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.3
NET OPERATING RESULTS
DIVISION III
Median Values
Fiscal Years 2004 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
With Football								
Total Expenses	\$1,547,900	\$1,804,100	\$2,011,600	\$2,160,300	\$2,328,100	\$2,581,000	\$2,682,200	\$2,858,200
Without Football								
Total Expenses	\$659,700	\$837,100	\$1,055,200	\$1,158,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100

TABLE 2.4
TOTAL EXPENSES – SUMMARY
DIVISION III
Fiscal Years 2005 through 2011

	2004	2005	2006	2007	2008	2009	2010	2011
With Football								
Largest Reported	\$12,915,600	\$10,166,200	\$11,158,400	\$12,184,000	\$12,677,500	\$13,289,100	\$11,207,700	\$12,338,700
Median	\$1,547,900	\$1,804,100	\$2,011,600	\$2,160,300	\$2,328,100	\$2,581,000	\$2,682,200	\$2,858,200
Without Football								
Largest Reported	\$4,831,100	\$4,956,400	\$10,108,800	\$52,019,700	\$10,192,000	\$10,832,000	\$10,046,900	\$11,627,200
Median	\$659,700	\$837,100	\$1,055,200	\$1,158,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100

TABLE 2.5
DASHBOARD INDICATORS
DIVISION III
Median Values
Fiscal Years 2006 through 2011

	With Football				Without Football			
	2006	2008	2010	2011	2006	2008	2010	2011
Total Sponsorship	20	20	20	20	15	15	15	15
Student Athlete Percentage of Student Body	.23	.23	.24	.24	.12	.12	.12	.12
Student Body Federal Graduation Rate	66	66	66	65	58	58	58	58
Total expenditures	2,011,600	2,328,100	2,682,200	2,858,200	1,055,200	1,241,700	1,379,800	1,383,100
Athletics as a Percentage of Institutional Expenditures	.04	.04	.04	.04	.02	.03	.03	.03
Spending Increase gap of Ath Exp vs Org Exp	.07	.02	.00	.02	.07	.04	.02	.02
Athletic Expense per Student-Athlete	5,200	5,700	6,400	6,600	5,300	6,100	6,700	6,800
Salaries, Benefits and Severance as Percentage of Total Expenditure	.50	.49	.49	.48	.50	.48	.49	.48
Coaches Compensation	.31	.31	.32	.31	.24	.22	.21	.21
Administrators Compensation	.18	.17	.17	.17	.23	.23	.22	.23
Participation and Game Expenses as Percentage of Total Expenditure	.26	.25	.25	.25	.27	.27	.25	.25
Team Travel Expenses as Percentage of Total Expenditure	.13	.13	.12	.12	.14	.13	.12	.12
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditure	.15	.18	.16	.18	.15	.18	.15	.15

DIVISION III WITH FOOTBALL

TABLE 3.1
SUMMARY of EXPENSES
DIVISION III WITH FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses	
		Median	Largest
2011			
	Men's	985,300	4,109,200
	Women's	648,600	2,777,900
	Coed	1,019,000	9,566,100
	Total	2,858,200	12,338,700
2010			
	Men's	942,600	4,877,800
	Women's	616,200	2,590,600
	Coed	975,200	8,484,300
	Total	2,682,200	11,207,700
2009			
	Men's	945,000	4,732,700
	Women's	594,200	2,392,000
	Coed	898,500	9,660,900
	Total	2,581,000	13,289,100
2008			
	Men's	842,200	4,338,900
	Women's	524,400	2,244,200
	Coed	854,700	9,659,200
	Total	2,328,100	12,677,500
2007			
	Men's	804,800	4,234,300
	Women's	484,900	1,945,200
	Coed	831,700	9,821,300
	Total	2,160,300	12,184,000
2006			
	Men's	742,300	4,091,900
	Women's	456,600	2,291,600
	Coed	777,700	9,137,900
	Total	2,011,600	11,158,400
2005			
	Men's	699,000	3,698,300
	Women's	413,600	1,837,900
	Coed	589,400	8,254,400
	Total	1,804,100	10,166,200
2004			
	Men's	663,200	6,410,900
	Women's	386,000	5,306,500
	Coed	480,600	3,704,200
	Total	1,547,900	12,915,600

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

TABLE 3.2
SUMMARY DATA
RESTATED IN 2004 DOLLARS
DIVISION III WITH FOOTBALL
Median Values
Fiscal Years 2004 through 2011

	Total Expenses
2011 (1.245)	
Men's	791,400
Women's	521,000
Coed	818,500
Total	2,295,800
2010 (1.216)	
Men's	775,100
Women's	506,800
Coed	802,000
Total	2,205,800
2009 (1.205)	
Men's	784,200
Women's	493,100
Coed	745,600
Total	2,141,900
2008 (1.179)	
Men's	714,400
Women's	444,800
Coed	725,000
Total	1,974,600
2007 (1.123)	
Men's	716,700
Women's	431,800
Coed	740,600
Total	1,923,700
2006 (1.092)	
Men's	679,700
Women's	418,100
Coed	712,200
Total	1,842,100
2005 (1.039)	
Men's	672,800
Women's	398,100
Coed	567,300
Total	1,736,400
2004 (1.00)	
Men's	663,200
Women's	386,000
Coed	480,600
Total	1,547,900

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
RESTATED IN 2004 DOLLARS
DIVISION III WITH FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses		
		Real	Inflationary	Total
2011	Men's	2.10%	2.43%	4.53%
	Women's	2.80%	2.45%	5.25%
	Coed	2.06%	2.44%	4.50%
	Total	4.08%	2.48%	6.56%
2010	Men's	-1.14%	0.88%	-0.26%
	Women's	2.80%	0.95%	3.74%
	Coed	7.51%	1.09%	8.59%
	Total	2.98%	0.94%	3.92%
2009	Men's	9.80%	2.43%	12.23%
	Women's	10.79%	2.57%	13.36%
	Coed	2.90%	2.13%	5.03%
	Total	8.46%	2.41%	10.87%
2008	Men's	-0.42%	5.01%	4.60%
	Women's	3.01%	5.03%	8.04%
	Coed	-2.16%	4.92%	2.76%
	Total	2.65%	5.13%	7.78%
2007	Men's	5.44%	3.05%	8.49%
	Women's	3.35%	2.78%	6.13%
	Coed	4.07%	2.87%	6.94%
	Total	4.45%	2.90%	7.36%
2006	Men's	1.04%	5.11%	6.15%
	Women's	5.03%	5.36%	10.39%
	Coed	25.57%	6.52%	32.09%
	Total	6.11%	5.42%	11.53%
2005	Men's	1.51%	3.92%	5.43%
	Women's	3.11%	4.15%	7.25%
	Coed	17.88%	4.57%	22.45%
	Total	12.14%	4.39%	16.54%

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

TABLE 3.4
TRENDS in Program EXPENSES
DIVISION III WITH FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses	
		Median	Largest
2011			
	Football	356,600	780,200
	Men's Basketball	132,000	409,200
	Women's Basketball	113,500	364,400
2010			
	Football	341,600	3,076,600
	Men's Basketball	127,400	456,000
	Women's Basketball	108,600	396,900
2009			
	Football	331,400	2,833,500
	Men's Basketball	120,700	571,500
	Women's Basketball	107,400	456,200
2008			
	Football	304,100	2,670,200
	Men's Basketball	113,000	396,700
	Women's Basketball	96,800	368,700
2007			
	Football	283,600	2,080,000
	Men's Basketball	107,200	358,100
	Women's Basketball	93,300	316,600
2006			
	Football	270,900	2,226,300
	Men's Basketball	102,300	329,200
	Women's Basketball	84,000	289,500
2005			
	Football	242,700	3,168,700
	Men's Basketball	92,800	394,800
	Women's Basketball	78,500	277,900
2004			
	Football	223,600	725,500
	Men's Basketball	88,200	563,000
	Women's Basketball	72,900	554,500

TABLE 3.5
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
Fiscal Year 2011
Median Values

	Public	Private	Total
Salaries and Benefits – University paid			
Men	332,500	555,300	537,100
Women	277,500	360,700	345,100
Administrative and Non-gender	583,800	437,700	455,000
Total	1,318,300	1,377,300	1,359,900
Team travel			
Men	150,600	190,700	186,300
Women	144,200	133,100	135,900
Administrative and Non-gender	800	4,100	3,600
Total	324,900	322,500	322,600
Recruiting			
Men	14,900	29,300	25,900
Women	7,200	12,600	12,200
Administrative and Non-gender	0	0	0
Total	27,400	46,400	43,400
Equipment/uniforms/supplies			
Men	85,800	96,400	96,400
Women	51,400	43,800	44,800
Administrative and Non-gender	24,900	18,300	18,700
Total	172,900	164,500	164,500
Fundraising			
Men	1,100	0	0
Women	0	0	0
Administrative and Non-gender	7,400	0	500
Total	18,000	5,800	6,700
Game Expenses			
Men	43,400	40,500	40,600
Women	34,100	27,800	29,000
Administrative and Non-gender	1,000	200	200
Total	86,100	76,000	77,700
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	9,200	39,900	29,800
Total	12,600	44,800	38,400

TABLE 3.5 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITH FOOTBALL
 Fiscal Year 2011
 Median Values

	Public	Private	Total
Membership Dues			
Men	2,400	1,500	1,500
Women	1,800	1,400	1,500
Administrative and Non-gender	12,400	19,600	19,100
Total	19,700	23,300	22,500
Sports Camps			
Men	400	0	0
Women	400	0	0
Administrative and Non-gender	0	0	0
Total	5,700	0	0
Facilities Maintenance and Rental			
Men	4,000	0	0
Women	1,100	0	0
Administrative and Non-gender	19,500	0	0
Total	48,400	9,600	13,500
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	171,900	316,400	297,600
Total	220,000	384,000	362,000
Other			
Men	600	17,900	14,800
Women	400	10,000	6,700
Administrative and Non-gender	49,100	45,700	45,700
Total	62,700	100,700	94,500
Total Operating Expenses			
Men	918,100	1,010,700	985,300
Women	648,100	648,600	648,600
Administrative and Non-gender	1,024,500	1,018,100	1,019,000
Total	2,895,100	2,858,200	2,858,200

TABLE 3.6
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Salaries and Benefits – University paid				
Men	715,200	639,900	555,300	350,000
Women	600,700	376,500	344,400	197,200
Administrative and Non-gender	769,800	552,500	376,300	274,100
Total	2,034,900	1,489,300	1,303,100	823,900
Team travel				
Men	300,100	202,600	167,700	125,100
Women	224,900	160,600	122,800	78,500
Administrative and Non-gender	3,900	2,200	4,900	2,100
Total	591,400	374,900	292,200	227,900
Recruiting				
Men	37,100	30,500	26,800	16,600
Women	14,900	12,500	13,700	6,800
Administrative and Non-gender	0	0	0	0
Total	60,300	51,200	43,800	26,600
Equipment/uniforms/supplies				
Men	122,500	107,900	91,800	60,400
Women	55,200	54,400	42,200	27,500
Administrative and Non-gender	23,400	21,700	16,000	13,600
Total	218,500	185,600	164,100	106,700
Fundraising				
Men	100	900	0	0
Women	0	0	0	0
Administrative and Non-gender	1,200	6,200	0	0
Total	14,700	21,000	700	600
Game Expenses				
Men	50,800	43,600	37,800	35,800
Women	34,400	30,800	26,800	23,400
Administrative and Non-gender	1,400	2,500	0	100
Total	96,800	80,000	68,900	62,100

TABLE 3.6 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITH FOOTBALL
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	17,400	44,500	29,100	31,700
Total	22,700	46,500	30,000	36,400
Membership Dues				
Men	2,500	1,800	1,500	800
Women	2,500	1,900	1,400	700
Administrative and Non-gender	22,000	21,000	17,800	17,300
Total	28,400	28,200	20,800	18,800
Facilities Maintenance and Rental				
Men	0	0	0	0
Women	800	0	0	0
Administrative and Non-gender	8,600	300	0	0
Total	48,300	15,900	11,800	900
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,478,000	502,400	128,500	0
Total	1,528,600	544,300	139,500	39,100
Other				
Men	33,300	24,300	14,800	3,700
Women	18,200	13,000	6,400	1,200
Administrative and Non-gender	74,500	41,400	54,800	22,600
Total	173,900	91,200	115,500	47,900
Total Operating Expenses				
Men	1,458,000	1,104,900	985,300	651,300
Women	1,060,300	714,700	648,600	366,900
Administrative and Non-gender	2,514,200	1,313,300	793,900	546,200
Total	4,988,800	3,205,700	2,421,900	1,650,800

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 3.7
TOTAL EXPENSES BY SPORT
DIVISION III WITH FOOTBALL
Fiscal Year 2011
Median Values

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	113,600	NA
Basketball	132,000	113,500
Crew	NA	109,800
Equestrian	NA	106,100
Fencing	52,700	51,900
Field Hockey	NA	85,500
Football	356,600	NA
Golf	34,200	29,700
Gymnastics	103,700	115,400
Ice Hockey	161,000	141,100
Lacrosse	118,300	85,700
Rifle	11,300	2,800
Skiing	43,200	41,900
Soccer	84,200	79,400
Softball	NA	81,400
Swimming	55,400	56,400
Tennis	31,500	29,300
Track & Field/X Country	84,100	83,100
Volleyball	79,900	83,700
Water Polo	55,600	56,500
Wrestling	96,300	NA
Other	90,800	55,300

TABLE 3.8(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	39,800	12,500	52,300
Basketball	56,000	19,300	74,800
Cross Country/Track	28,700	13,400	43,200
Fencing	12,800	500	12,800
Football	79,100	130,400	208,300
Golf	11,000	0	12,500
Gymnastics	33,500	0	33,500
Ice Hockey	47,100	16,200	64,200
Lacrosse	44,100	11,000	56,700
Rifle	11,300	0	11,300
Skiing	19,500	3,300	23,300
Soccer	35,200	7,100	45,700
Swimming	21,700	6,500	27,600
Tennis	13,300	300	15,800
Volleyball	24,600	4,700	31,600
Water Polo	23,100	3,700	25,900
Wrestling	42,200	8,000	49,400
Other	44,000	8,900	49,000

TABLE 3.8(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	45,100	15,500	66,500
Bowling	18,600	2,000	25,500
Crew	28,300	9,100	38,100
Cross Country/Track	28,700	13,000	43,400
Equestrian	41,400	14,000	53,400
Fencing	12,800	500	12,800
Field Hockey	39,200	7,100	50,900
Golf	10,000	0	13,100
Gymnastics	33,400	10,300	44,700
Ice Hockey	46,900	14,700	58,700
Lacrosse	39,100	7,000	47,200
Rifle	2,800	0	2,800
Skiing	19,500	3,300	23,300
Soccer	33,300	7,100	44,200
Softball	31,400	7,100	40,700
Swimming	21,800	5,600	28,100
Tennis	12,500	1,100	15,100
Volleyball	36,400	6,700	45,100
Water Polo	26,600	4,400	30,900
Other	29,100	5,000	37,900

TABLE 3.9
TOTAL SALARIES AND BENEFITS
DIVISION III WITH FOOTBALL
Fiscal Year 2011
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	227,100	196,200	0	317,900	265,000	0	310,500	254,800	0
Assistant Coaches	119,200	63,300	0	227,600	83,000	0	216,600	78,700	0
Administrative Salaries	0	0	583,800	0	0	445,900	0	0	461,000
Total Program	332,500	277,500	583,800	555,300	360,700	445,900	537,100	345,100	461,000

TABLE 3.10
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION III WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2011

	Public	Private	Total		Public	Private	Total
Salaries and Benefits – University paid				Membership Dues			
Men	13%	19%	18%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	22%	14%	15%	Administrative and Non-gender	0%	1%	1%
Total	46%	45%	45%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	6%	6%	6%	Men	1%	1%	1%
Women	5%	5%	5%	Women	1%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	12%	12%	Total	3%	1%	1%
Recruiting				Facilities Maintenance and Rental			
Men	1%	1%	1%	Men	0%	1%	1%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	6%	1%	2%
Total	1%	2%	2%	Total	7%	2%	3%
Equipment/uniforms/supplies				Indirect Institutional Support			
Men	4%	3%	3%	Men	1%	1%	1%
Women	2%	2%	2%	Women	1%	1%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	14%	20%	19%
Total	6%	5%	6%	Total	16%	22%	21%
Fundraising				Other			
Men	1%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	0%	1%	1%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	3%	2%	3%
Total	2%	1%	1%	Total	4%	4%	4%
Game Expenses				Total Operating Expenses			
Men	2%	1%	1%	Men	29%	35%	34%
Women	1%	1%	1%	Women	23%	23%	23%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	48%	43%	43%
Total	3%	3%	3%	Total	100%	100%	100%
Medical							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	1%	2%	1%				
Total	1%	2%	2%				

There were 24 public and 39 private institutions reporting from DIII institutions with football.

TABLE 3.11
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2011

1-10	611,800	1,554,900
11-20	1,555,900	1,936,600
21-30	1,937,600	2,171,300
31-40	2,172,300	2,535,600
41-50	2,536,600	2,857,200
51-60	2,858,200	3,080,400
61-70	3,081,400	3,525,100
71-80	3,526,100	3,933,900
81-90	3,934,900	5,249,900
91-100	5,250,900	12,338,700

TABLE 3.12
MEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2011

1-10	221,900	586,100
11-20	587,100	740,500
21-30	741,500	818,600
31-40	819,600	916,900
41-50	917,900	984,300
51-60	985,300	1,103,200
61-70	1,104,200	1,231,200
71-80	1,232,200	1,401,100
81-90	1,402,100	1,623,500
91-100	1,624,500	4,109,200

TABLE 3.13
WOMEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2011

1-10	137,000	303,500
11-20	304,500	400,000
21-30	401,000	498,800
31-40	499,800	571,800
41-50	572,800	647,600
51-60	648,600	713,300
61-70	714,300	811,100
71-80	812,100	912,000
81-90	913,000	1,283,200
91-100	1,284,200	2,777,900

TABLE 3.14
NONGENDER OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2011

1-10	0	392,500
11-20	393,500	567,100
21-30	568,100	692,500
31-40	693,500	877,800
41-50	878,800	1,018,000
51-60	1,019,000	1,221,700
61-70	1,222,700	1,469,400
71-80	1,470,400	1,921,300
81-90	1,922,300	2,894,100
91-100	2,895,100	9,566,100

DIVISION III WITHOUT FOOTBALL

TABLE 4.1
SUMMARY of EXPENSES
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses	
		Median	Largest
2011			
	Men's	380,100	2,482,600
	Women's	422,900	1,884,500
	Coed	619,200	9,958,400
	Total	1,383,100	11,627,200
2010			
	Men's	358,600	3,213,200
	Women's	398,300	2,035,700
	Coed	647,700	8,459,400
	Total	1,379,800	10,046,900
2009			
	Men's	356,600	2,209,300
	Women's	370,400	1,629,400
	Coed	613,800	9,393,900
	Total	1,281,800	10,832,000
2008			
	Men's	359,000	2,147,700
	Women's	342,100	1,534,300
	Coed	635,700	8,973,200
	Total	1,241,700	10,192,000
2007			
	Men's	325,000	2,276,800
	Women's	321,700	1,457,300
	Coed	559,600	50,941,600
	Total	1,158,700	52,019,700
2006			
	Men's	327,000	1,813,100
	Women's	295,000	7,878,700
	Coed	472,400	8,963,000
	Total	1,055,200	10,108,800
2005			
	Men's	226,100	1,743,600
	Women's	260,700	1,273,300
	Coed	294,200	3,975,300
	Total	837,100	4,956,400
2004			
	Men's	218,900	1,780,000
	Women's	217,900	1,268,100
	Coed	203,300	3,541,600
	Total	659,700	4,831,100

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

TABLE 4.2
SUMMARY DATA
RESTATED IN 2004 DOLLARS
DIVISION III WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2011

	Total Expenses
2011 (1.245)	
Men's	305,300
Women's	339,700
Coed	497,300
Total	1,110,900
2010 (1.216)	
Men's	294,900
Women's	327,500
Coed	532,700
Total	1,134,700
2009 (1.205)	
Men's	295,900
Women's	307,400
Coed	509,400
Total	1,063,800
2008 (1.179)	
Men's	304,500
Women's	290,200
Coed	539,200
Total	1,053,200
2007 (1.123)	
Men's	289,400
Women's	286,500
Coed	498,300
Total	1,031,800
2006 (1.092)	
Men's	299,400
Women's	270,100
Coed	432,600
Total	966,300
2005 (1.039)	
Men's	217,600
Women's	250,900
Coed	283,200
Total	805,600
2004 (1.00)	
Men's	218,900
Women's	217,900
Coed	203,300
Total	659,700

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
RESTATED IN 2004 DOLLARS
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses		
		Real	Inflationary	Total
2011				
	Men's	3.53%	2.47%	6.00%
	Women's	3.73%	2.47%	6.20%
	Coed	-6.65%	2.24%	-4.41%
	Total	-2.10%	2.34%	0.24%
2010				
	Men's	-0.37%	0.82%	0.45%
	Women's	6.68%	0.96%	7.64%
	Coed	4.66%	0.84%	5.49%
	Total	6.64%	0.98%	7.63%
2009				
	Men's	-2.95%	2.39%	-0.56%
	Women's	5.86%	2.33%	8.19%
	Coed	-5.57%	2.11%	-3.46%
	Total	1.04%	2.18%	3.22%
2008				
	Men's	5.54%	4.93%	10.46%
	Women's	1.40%	4.81%	6.21%
	Coed	8.23%	5.34%	13.57%
	Total	2.03%	5.13%	7.16%
2007				
	Men's	-3.34%	2.73%	-0.61%
	Women's	5.93%	3.23%	9.15%
	Coed	15.01%	3.63%	18.64%
	Total	6.83%	3.03%	9.86%
2006				
	Men's	37.16%	7.53%	44.69%
	Women's	7.57%	5.46%	13.03%
	Coed	53.00%	7.54%	60.54%
	Total	19.85%	6.19%	26.05%
2005				
	Men's	-0.46%	3.65%	3.20%
	Women's	15.14%	4.59%	19.72%
	Coed	39.41%	5.42%	44.83%
	Total	22.12%	4.70%	26.82%

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

TABLE 4.4
TRENDS in Program EXPENSES
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2004 through 2011

		Total Expenses	
		Median	Largest
2011			
	Men's Basketball	99,000	370,200
	Women's Basketball	79,800	367,300
2010			
	Men's Basketball	88,700	410,400
	Women's Basketball	77,700	373,500
2009			
	Men's Basketball	85,100	401,800
	Women's Basketball	79,100	377,700
2008			
	Men's Basketball	85,600	344,900
	Women's Basketball	75,700	410,500
2007			
	Men's Basketball	76,000	352,600
	Women's Basketball	66,300	448,700
2006			
	Men's Basketball	75,100	336,700
	Women's Basketball	62,600	393,900
2005			
	Men's Basketball	65,800	309,400
	Women's Basketball	58,100	396,000
2004			
	Men's Basketball	51,800	319,800
	Women's Basketball	48,200	373,100

TABLE 4.5
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	Public	Private	Total
Salaries and Benefits – University paid			
Men	156,300	162,000	161,800
Women	165,500	205,500	195,600
Administrative and Non-gender	419,900	287,500	330,900
Total	886,700	636,900	664,600
Team travel			
Men	88,500	82,800	84,700
Women	76,100	78,200	76,700
Administrative and Non-gender	0	2,400	100
Total	171,900	177,000	176,500
Recruiting			
Men	5,400	9,300	6,800
Women	5,000	7,900	6,700
Administrative and Non-gender	0	0	0
Total	9,800	19,100	16,000
Equipment/uniforms/supplies			
Men	28,600	31,400	31,400
Women	24,500	32,500	30,800
Administrative and Non-gender	6,100	4,600	4,900
Total	64,000	72,600	70,900
Fundraising			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	600	0	0
Total	9,400	100	1,400
Game Expenses			
Men	25,700	24,000	24,000
Women	22,900	25,000	24,300
Administrative and Non-gender	0	0	0
Total	53,900	51,400	52,400
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	9,000	1,000	6,900
Total	12,800	12,500	12,600

TABLE 4.5 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITHOUT FOOTBALL
 Fiscal Year 2011
 Median Values

	Public	Private	Total
Membership Dues			
Men	800	1,200	1,100
Women	800	1,600	1,400
Administrative and Non-gender	14,200	14,200	14,200
Total	16,600	17,900	17,900
Sports Camps			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	0	0
Facilities Maintenance and Rental			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	11,500	12,800	11,800
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	65,000	11,200	32,400
Total	137,900	134,000	135,900
Other			
Men	0	0	0
Women	0	1,600	400
Administrative and Non-gender	36,700	36,800	36,700
Total	50,900	50,200	50,600
Total Operating Expenses			
Men	357,900	392,500	380,100
Women	328,700	437,200	422,900
Administrative and Non-gender	810,800	514,300	619,200
Total	1,499,500	1,342,700	1,383,100

TABLE 4.6
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2011
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Salaries and Benefits – University paid				
Men	371,000	239,800	117,700	39,300
Women	429,100	233,200	128,000	109,300
Administrative and Non-gender	669,800	363,900	288,900	94,100
Total	1,663,200	884,900	607,200	269,000
Team travel				
Men	189,200	111,600	59,200	39,900
Women	194,500	93,200	69,200	45,700
Administrative and Non-gender	3,600	0	2,500	0
Total	437,200	225,800	145,600	88,900
Recruiting				
Men	15,600	11,800	6,400	800
Women	17,400	7,800	5,700	2,500
Administrative and Non-gender	0	0	0	0
Total	36,400	23,000	13,700	3,500
Equipment/uniforms/supplies				
Men	70,900	50,600	27,300	13,900
Women	61,200	39,800	22,100	18,400
Administrative and Non-gender	15,300	7,400	3,900	0
Total	174,000	110,200	58,900	36,300
Fundraising				
Men	400	0	0	0
Women	1,000	0	0	0
Administrative and Non-gender	7,400	300	0	0
Total	19,300	3,800	0	0
Game Expenses				
Men	41,700	26,800	20,900	13,900
Women	40,400	25,600	20,300	18,500
Administrative and Non-gender	0	200	0	0
Total	90,000	59,800	43,700	35,800

TABLE 4.6 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2011
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	8,900	10,500	9,000	0
Total	22,600	12,900	11,400	7,700
Membership Dues				
Men	2,900	1,400	700	0
Women	3,100	1,300	600	900
Administrative and Non-gender	20,500	16,400	11,900	4,100
Total	26,700	19,300	15,900	13,200
Facilities Maintenance and Rental				
Men	0	3,800	0	0
Women	0	2,400	0	0
Administrative and Non-gender	26,200	2,600	0	0
Total	40,200	21,800	5,700	1,400
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	970,500	60,000	0	0
Total	1,011,800	100,300	70,400	36,300
Other				
Men	5,300	0	0	0
Women	4,900	0	800	100
Administrative and Non-gender	85,600	42,300	38,300	2,800
Total	119,700	56,600	47,600	12,700
Total Operating Expenses				
Men	766,700	490,800	276,700	152,500
Women	831,400	467,800	300,500	215,200
Administrative and Non-gender	2,261,200	784,800	524,900	155,600
Total	4,336,900	1,815,300	1,138,100	666,500

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

TABLE 4.7
TOTAL EXPENSES BY SPORT
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	88,300	NA
Basketball	99,000	79,800
Crew	NA	58,100
Equestrian	NA	63,700
Fencing	52,100	40,500
Field Hockey	NA	67,300
Football	NA	NA
Golf	21,200	28,200
Gymnastics	0	42,500
Ice Hockey	161,800	132,600
Lacrosse	86,000	72,800
Rifle	9,000	9,000
Skiing	57,500	37,400
Soccer	68,000	60,600
Softball	NA	58,300
Swimming	56,700	51,600
Tennis	21,900	20,300
Track & Field/X Country	23,700	21,900
Volleyball	34,800	42,100
Water Polo	33,000	26,800
Wrestling	71,500	NA
Other	44,700	49,000

TABLE 4.8(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	22,100	5,400	30,400
Basketball	37,000	6,800	46,000
Cross Country/Track	7,900	1,700	10,200
Fencing	19,400	4,500	23,900
Football	NA	NA	NA
Golf	6,700	0	8,000
Gymnastics	0	0	0
Ice Hockey	43,000	13,500	58,000
Lacrosse	36,300	6,300	45,200
Rifle	6,700	2,300	9,000
Skiing	23,400	1,000	23,400
Soccer	23,200	4,500	30,100
Swimming	17,500	3,000	24,500
Tennis	7,100	900	8,100
Volleyball	7,500	3,000	10,500
Water Polo	8,900	1,500	10,400
Wrestling	15,400	5,900	21,200
Other	16,500	2,500	19,800

TABLE 4.8(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	30,400	6,000	37,900
Bowling	3,100	0	3,100
Crew	19,800	4,300	26,500
Cross Country/Track	7,500	2,000	10,000
Equestrian	19,300	3,800	23,500
Fencing	13,300	3,400	17,100
Field Hockey	26,300	5,300	37,600
Golf	12,100	0	13,700
Gymnastics	10,000	4,600	14,500
Ice Hockey	44,200	7,500	58,500
Lacrosse	27,800	5,500	37,100
Rifle	8,100	900	9,000
Skiing	13,500	1,900	19,100
Soccer	21,600	4,200	25,800
Softball	19,600	4,700	24,500
Swimming	16,500	3,000	24,500
Tennis	6,600	1,100	7,700
Volleyball	12,800	3,300	16,100
Water Polo	8,900	1,500	10,400
Other	22,700	2,500	29,900

TABLE 4.9
TOTAL SALARIES AND BENEFITS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	108,700	122,800	0	119,100	145,900	0	117,300	130,700	0
Assistant Coaches	26,500	24,900	0	22,900	26,000	0	26,300	25,500	0
Administrative Salaries	0	0	419,900	0	0	287,500	0	0	330,900
Total Program	156,300	165,500	419,900	162,000	205,500	287,500	161,800	195,600	330,900

TABLE 4.10
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION III WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2011

	Public	Private	Total		Public	Private	Total
Salaries and Benefits – University paid				Membership Dues			
Men	10%	10%	10%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	25%	16%	19%	Administrative and Non-gender	1%	1%	1%
Total	46%	38%	41%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	5%	5%	Men	0%	0%	0%
Women	5%	5%	5%	Women	0%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	10%	11%	11%	Total	1%	1%	1%
Recruiting				Facilities Maintenance and Rental			
Men	0%	1%	1%	Men	0%	0%	0%
Women	0%	1%	1%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	2%	2%	2%
Total	1%	1%	1%	Total	2%	2%	2%
Equipment/uniforms/supplies				Indirect Institutional Support			
Men	2%	2%	2%	Men	1%	1%	1%
Women	2%	2%	2%	Women	1%	2%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	24%	29%	27%
Total	4%	5%	5%	Total	26%	31%	29%
Fundraising				Other			
Men	0%	0%	0%	Men	0%	1%	0%
Women	0%	0%	0%	Women	0%	1%	0%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	2%	3%	3%
Total	1%	1%	1%	Total	3%	4%	3%
Game Expenses				Total Operating Expenses			
Men	1%	1%	1%	Men	21%	22%	21%
Women	1%	2%	1%	Women	22%	25%	24%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	58%	53%	54%
Total	3%	3%	3%	Total	100%	100%	100%
Medical							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	1%	1%	1%				
Total	1%	1%	1%				

There were 147 public and 89 private institutions reporting from DIII institutions without football.

TABLE 4.11
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011

1-10	358,500	611,400
11-20	612,400	741,900
21-30	742,900	1,030,800
31-40	1,031,800	1,171,200
41-50	1,172,200	1,382,100
51-60	1,383,100	1,660,100
61-70	1,661,100	2,168,000
71-80	2,169,000	2,815,100
81-90	2,816,100	4,664,900
91-100	4,665,900	11,627,200

TABLE 4.12
MEN’S OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011

1-10	0	0
11-20	0	0
21-30	168,200	215,400
31-40	216,400	307,700
41-50	308,700	379,100
51-60	380,100	460,200
61-70	461,200	595,300
71-80	596,300	722,400
81-90	723,400	844,300
91-100	845,300	2,482,600

TABLE 4.13
WOMEN’S OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011

1-10	84,500	164,000
11-20	165,000	207,900
21-30	208,900	259,200
31-40	260,200	339,800
41-50	340,800	421,900
51-60	422,900	590,200
61-70	591,200	667,400
71-80	668,400	773,600
81-90	774,600	968,500
91-100	969,500	1,884,500

TABLE 4.14
NONGENDER OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2011

1-10	0	0
11-20	0	0
21-30	269,400	399,600
31-40	400,600	498,100
41-50	499,100	618,200
51-60	619,200	781,200
61-70	782,200	1,001,000
71-80	1,002,000	1,379,600
81-90	1,380,600	3,112,600
91-100	3,113,600	9,958,400

GLOSSARY

Athletics aid equivalencies:	Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.	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.
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 III:	For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial aid requirements.
Football Bowl Sub-division:	This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.	Direct Institutional support:	This item includes direct transfers of administrative funds by the institution to the athletics programs and is classified as Allocated Revenues. Indirect support, such as housing and food services provided by the institution, are not included here, as they are among the Indirect Support items.
Football Championship Sub-division:	This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.	Indirect Institutional Support:	This line includes like-kind support provided by the institution, such as payment of utilities, insurance premiums, academic support facilities, public relations, and other expenses. This line is included as both revenue and expense
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.		

Inflationary Effect:	The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.	Private institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the private sector.
Median Values:	Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.	Public institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.
Net operating results:	Total revenues less total operating expenses. These results are reported as either Net Revenue (generated revenues exceed expenses) or Negative Net Revenue (expenses exceed generated revenues.)	Revenues:	Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support. Generated Revenues are those actually created by athletics programs, such as ticket sales, alumni contributions, guarantees, and conference distributions. Allocated Revenues are those created by the institution or governmental unit and directed to athletics. They include Direct Institutional Support, Indirect Institutional Support, Direct Governmental Support, and Student Fees.
Non-gender revenues and expenses:	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.	Third Party Payments:	These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.
Object of expenditure:	Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.		
Operating expenses:	Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.		

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