

# Revenues & EXPENSES

2004 – 2012

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 2012

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2004 through 2012. 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 2013 edition of the report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of 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 67% 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 change from reporting means to medians 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 2013 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items as well as 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 recent 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 recent recession does not seem to have been particularly detrimental.
- Median total expenses for football schools have increased by almost 90 percent since 2004; total expenses for non-football schools have increased by 112 percent over the same time period. Over the past year, expenses increased by 5.9 percent for football schools and by 4.8 percent for those without football. (2.1)
- The median number of student-athletes has grown from 448 in 2004 to 524 in 2012 for football schools; median total participants for non-football schools has grown from 242 to 275. (2.1)
- Since 2004, the median expense per student-athlete has increased by 66 percent for football schools (to \$5,800) and 96 percent for non-football (to \$5,300). (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, 35 percent of the total budget is allocated to men’s programs, 22 percent to women’s programs, and 43 percent non-gender. The respective allocations for non-football schools are 29 percent, 31 percent, and 40 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 2012

#### BACKGROUND AND CHANGES

The 2013 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 2013 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 2012 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) and the NCAA’s Financial Reporting System, the results of which are relatively 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 data were 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 subgroups. 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 2013 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2003. Current data are presented concerning 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](http://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 medians 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 67 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 2011 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

### 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.

**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 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 2012 fiscal year, with comparisons to the 2004 through 2011 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. Unless otherwise noted, all data are based on median values and are for the 2012 fiscal year.

### Total Expenses (2.1)

- With Football -- Median total expense has increased from \$1,548,000 in 2004 to \$3,027,000 in 2012, an increase of almost 90 percent. The increase from 2011 was 5.9 percent.
- Without Football – The increase from \$660,000 in 2004 to \$1,449,000 in 2012 is 112 percent. The median total expense increased by 4.8 percent from 2011.

### Number of Student-Athletes (2.1)

- With Football -- The average number of participating athletes rose from 448 in 2004 to 524 in 2012. The number of female student-athletes increased by 15 percent while the number of male student-athletes increased by 18 percent.
- Without Football – The average rose from 242 in 2004 to 275 in 2012. The number of female student-athletes increased by 16 percent while the number of male student-athletes increased by 13 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 \$5,800 in 2012, a 66 percent increase. The median expense per student-athlete grew by 3.6 percent in the last year.
- Without Football – The percentage increase here is even greater at 96 percent -- \$2,700 in 2004 versus \$5,300 in 2012. The median expense per student-athlete grew by 3.9 percent in the last year.

### Division Disparity (2.4)

- With Football -- The wide disparity in the division is evidenced by the largest total expense of \$13,485,000, compared with the median of \$3,027,000 and the smallest of \$782,000. This is particularly true with the sport of Football, where the largest reportde is more than double the median.
- Without Football – Similarly, the largest median expense is \$11,503,000, and the median is \$1,449,000.
- The disparity is also demonstrated in the Public and Private data in Tables 3.5 and 4.5

### Expenses by Gender

- With Football -- For the 2012 fiscal year, total expenses for men's programs was \$1,062,000, which was 35 percent of total expenses. The median for women's programs was \$665,000 – 22 percent. The percentages in 2004 were 43 and 25, respectively. (3.1)
- Without Football – The median men's expense in 2012 was \$421,000 – 29 percent, and for women's was \$442,000 –31 percent. The 2004 percentages were 33 percent for each group. (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 2011 to 2012 was 7.8 percent, 1.7 percent of which was inflationary. For women's programs, 1.6 percent of the 2.6 percent increase was inflationary; and 1.7 percent of the 5.9 percent increase in total expenses was due to inflation. (3.3)
- Without Football – After removing the 1.8percent inflationary gain, men's expenses increased by 8.8 percent. Of the 4.6 percent increase in women's expenses, 1.7 percent was due to inflation. Total expenses increased by 1.7percent, 4.8 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 – approximately 12 to 13 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, gymnastics and baseball. Ice hockey is the most expensive of the women's sports, followed by rowing, basketball, gymnastics, and field hockey. (3.7)
- Without Football – Seven percent of the total budget goes for men's basketball and six percent for women's basketball. Ice hockey had the highest median budget of the men's sports, followed by lacrosse, baseball, and basketball. Ice hockey also has the highest median budget for the women, followed by basketball, lacrosse, and soccer. (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 basketball, ice hockey, field hockey and rowing. (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, lacrosse and field hockey top the women head coaches. (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 22 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 for salaries and benefits, 26 percent for indirect institutional support , and 12 percent for team travel. (4.10)

## Dashboard Indicators

- The percentage of student-athletes in the student body has remained similar to previous years at 24 percent for football schools and 13 percent without football.
- Athletics expenditures as a percentage of the total institutional budget went up a point to five percent at football schools, and stayed at three percent among schools without football.
- The difference in growth rates for athletics expenditures and total institutional budget is minimal - two percentage points for the football subgroup and only one percentage point for schools without football.

# **SUMMARY INFORMATION**



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

	<b>With Football</b>	<b>Without Football</b>		<b>With Football</b>	<b>Without Football</b>
<b>Median Total Expenses</b>			<b>Average Number of Athletes</b>		
2012	\$3,026,800	\$1,449,400	2012	524	275
Percent change from 2011	5.90%	4.79%	Percent change from 2011	2.54%	1.48%
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
			<b>Median Expense per Athlete</b>		
			2012	5,800	5,300
			Percent change from 2011	3.57%	3.92%
			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 2012**

	<b>With Football</b>	<b>Without Football</b>
<b>Participating Athletes by Program (Average)</b>		
Men's Program - 2012	327	143
- 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 - 2012	198	133
- 2011	193	133
- 2010	192	128
- 2009	188	129
-2008	184	125
-2007	183	124
-2006	183	127
-2005	180	117
-2004	172	115
<b>Median Expenses per Athlete</b>		
Men's Program - 2012	\$3,200	\$2,900
- 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 - 2012	\$3,400	\$3,300
- 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

	<b>With Football</b>	<b>Without Football</b>
<b>Annual cost of full grant (Average)</b>		
Public Schools		
2012 - In-state	20,700	23,000
2012 - Out-of-state	29,100	32,000
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		
2012 - In-state/Out-of-state	43,400	42,500
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 2012**

	<b>2004</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>With Football</b>						
Total Expenses	\$1,547,900	\$2,328,100	\$2,581,000	\$2,682,200	\$2,858,200	\$3,026,800
<b>Without Football</b>						
Total Expenses	\$659,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400

**TABLE 2.4**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION III**  
**Fiscal Years 2005 through 2012**

	<b>2004</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>With Football</b>						
Largest Reported	\$12,915,600	\$12,677,500	\$13,289,100	\$11,207,700	\$12,338,700	\$13,484,500
Median	\$1,547,900	\$2,328,100	\$2,581,000	\$2,682,200	\$2,858,200	\$3,026,800
<b>Without Football</b>						
Largest Reported	\$4,831,100	\$10,192,000	\$10,832,000	\$10,046,900	\$11,627,200	\$11,503,000
Median	\$659,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400



TABLE 2.5  
DASHBOARD INDICATORS  
DIVISION III  
Median Values  
Fiscal Years 2006 through 2012

	With Football				Without Football			
	2006	2008	2010	2012	2006	2008	2010	2012
Total Sponsorship	20	20	20	20	15	15	15	15
Student Athlete Percentage of Student Body	.23	.23	.24	.24	.12	.12	.12	.13
Student Body Federal Graduation Rate	66	66	66		58	58	58	
Total expenditures	2,011,600	2,328,100	2,682,200	3,026,800	1,055,200	1,241,700	1,379,800	1,449,400
Athletics as a Percentage of Institutional Expenditures	.04	.04	.04	.05	.02	.03	.03	.03
Spending Increase gap of Ath Exp vs Org Exp	.07	.02	.00	.02	.07	.04	.02	.01
Athletic Expense per Student-Athlete	5,200	5,700	6,400	6,800	5,300	6,100	6,700	7,000
Salaries, Benefits and Severance as Percentage of Total Expenditure	.50	.49	.49	.48	.50	.48	.49	.49
Coaches Compensation	.31	.31	.32	.30	.24	.22	.21	.21
Administrators Compensation	.18	.17	.17	.16	.23	.23	.22	.23
Participation and Game Expenses as Percentage of Total Expenditure	.26	.25	.25	.25	.27	.27	.25	.26
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 2012**

		Total Expenses	
		Median	Largest
<b>2012</b>			
	<b>Men's</b>	1,062,200	4,089,200
	<b>Women's</b>	665,200	2,942,600
	<b>Coed</b>	1,122,300	10,382,000
	<b>Total</b>	3,026,800	13,484,500
<b>2011</b>			
	<b>Men's</b>	985,300	4,109,200
	<b>Women's</b>	648,600	2,777,900
	<b>Coed</b>	1,019,000	9,566,100
	<b>Total</b>	2,858,200	12,338,700
<b>2010</b>			
	<b>Men's</b>	942,600	4,877,800
	<b>Women's</b>	616,200	2,590,600
	<b>Coed</b>	975,200	8,484,300
	<b>Total</b>	2,682,200	11,207,700
<b>2009</b>			
	<b>Men's</b>	945,000	4,732,700
	<b>Women's</b>	594,200	2,392,000
	<b>Coed</b>	898,500	9,660,900
	<b>Total</b>	2,581,000	13,289,100
<b>2008</b>			
	<b>Men's</b>	842,200	4,338,900
	<b>Women's</b>	524,400	2,244,200
	<b>Coed</b>	854,700	9,659,200
	<b>Total</b>	2,328,100	12,677,500
<b>2004</b>			
	<b>Men's</b>	663,200	6,410,900
	<b>Women's</b>	386,000	5,306,500
	<b>Coed</b>	480,600	3,704,200
	<b>Total</b>	1,547,900	12,915,600



**TABLE 3.2**  
**SUMMARY DATA**  
**RESTATED IN 2004 DOLLARS**  
**DIVISION III WITH FOOTBALL**  
**Median Values**  
**Fiscal Years 2004 through 2012**

	Total Expenses
<b>2012 (1.265)</b>	
Men's	839,700
Women's	525,800
Coed	887,200
<b>Total</b>	<b>2,392,700</b>
<b>2011 (1.245)</b>	
Men's	791,400
Women's	521,000
Coed	818,500
<b>Total</b>	<b>2,295,800</b>
<b>2010 (1.216)</b>	
Men's	775,100
Women's	506,800
Coed	802,000
<b>Total</b>	<b>2,205,800</b>
<b>2009 (1.205)</b>	
Men's	784,200
Women's	493,100
Coed	745,600
<b>Total</b>	<b>2,141,900</b>
<b>2008 (1.179)</b>	
Men's	714,400
Women's	444,800
Coed	725,000
<b>Total</b>	<b>1,974,600</b>
<b>2004 (1.00)</b>	
Men's	663,200
Women's	386,000
Coed	480,600
<b>Total</b>	<b>1,547,900</b>

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 = 293.2  
 All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 3.3**  
**PERCENTAGE CHANGE FROM PRIOR YEAR**  
**RESTATED IN 2004 DOLLARS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2004 through 2012**

		Total Expenses		
		Real	Inflationary	Total
<b>2012</b>	<b>Men's</b>	6.10%	1.71%	7.81%
	<b>Women's</b>	0.92%	1.64%	2.56%
	<b>Coed</b>	8.39%	1.74%	10.13%
	<b>Total</b>	4.22%	1.68%	5.90%
<b>2011</b>	<b>Men's</b>	2.10%	2.43%	4.53%
	<b>Women's</b>	2.80%	2.45%	5.25%
	<b>Coed</b>	2.06%	2.44%	4.50%
	<b>Total</b>	4.08%	2.48%	6.56%
<b>2010</b>	<b>Men's</b>	-1.14%	0.88%	-0.26%
	<b>Women's</b>	2.80%	0.95%	3.74%
	<b>Coed</b>	7.51%	1.09%	8.59%
	<b>Total</b>	2.98%	0.94%	3.92%
<b>2009</b>	<b>Men's</b>	9.80%	2.43%	12.23%
	<b>Women's</b>	10.79%	2.57%	13.36%
	<b>Coed</b>	2.90%	2.13%	5.03%
	<b>Total</b>	8.46%	2.41%	10.87%
<b>2008</b>	<b>Men's</b>	-0.42%	5.01%	4.60%
	<b>Women's</b>	3.01%	5.03%	8.04%
	<b>Coed</b>	-2.16%	4.92%	2.76%
	<b>Total</b>	2.65%	5.13%	7.78%

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 2012**

		Total Expenses	
		Median	Largest
<b>2012</b>			
	Football	380,100	809,200
	Men's Basketball	142,200	367,000
	Women's Basketball	120,800	321,000
<b>2011</b>			
	Football	356,600	780,200
	Men's Basketball	132,000	409,200
	Women's Basketball	113,500	364,400
<b>2010</b>			
	Football	341,600	3,076,600
	Men's Basketball	127,400	456,000
	Women's Basketball	108,600	396,900
<b>2009</b>			
	Football	331,400	2,833,500
	Men's Basketball	120,700	571,500
	Women's Basketball	107,400	456,200
<b>2008</b>			
	Football	304,100	2,670,200
	Men's Basketball	113,000	396,700
	Women's Basketball	96,800	368,700
<b>2004</b>			
	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 2012**  
**Median Values**

	Public	Private	Total
<b>Salaries and Benefits – University paid</b>			
Men	380,300	599,200	581,800
Women	283,300	364,300	348,700
Administrative and Non-gender	605,200	471,900	481,400
Total	1,366,400	1,491,000	1,472,900
<b>Team travel</b>			
Men	180,600	198,500	196,300
Women	165,500	137,400	140,500
Administrative and Non-gender	0	3,000	2,100
Total	319,600	331,500	330,100
<b>Recruiting</b>			
Men	19,700	31,800	28,700
Women	9,100	14,700	13,300
Administrative and Non-gender	0	0	0
Total	31,500	54,300	47,500
<b>Equipment/uniforms/supplies</b>			
Men	80,400	99,300	99,200
Women	57,200	48,300	49,400
Administrative and Non-gender	29,500	15,200	16,900
Total	176,200	173,700	173,700
<b>Fundraising</b>			
Men	1,000	0	0
Women	200	0	0
Administrative and Non-gender	3,000	1,300	1,400
Total	19,700	7,800	8,100
<b>Game Expenses</b>			
Men	44,600	41,600	41,700
Women	36,100	28,900	30,000
Administrative and Non-gender	3,900	0	0
Total	90,000	80,800	81,900
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	4,800	39,000	32,700
Total	9,000	46,800	37,300

TABLE 3.5 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total
<b>Membership Dues</b>			
Men	2,400	1,600	1,600
Women	1,900	1,400	1,500
Administrative and Non-gender	12,400	21,000	20,100
Total	21,900	24,800	24,300
<b>Sports Camps</b>			
Men	6,500	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	8,100	0	0
<b>Facilities Maintenance and Rental</b>			
Men	200	0	0
Women	1,400	0	0
Administrative and Non-gender	27,800	0	0
Total	73,700	10,100	12,900
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	150,000	394,200	355,300
Total	191,800	472,400	426,000
<b>Other</b>			
Men	5,600	17,800	16,900
Women	5,200	9,600	9,000
Administrative and Non-gender	38,600	43,500	42,500
Total	42,000	104,100	97,200
<b>Total Operating Expenses</b>			
Men	928,000	1,094,600	1,066,700
Women	728,600	665,200	665,200
Administrative and Non-gender	951,900	1,132,900	1,121,500
<b>Total</b>	2,762,500	3,026,800	3,021,700

TABLE 3.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	785,600	685,300	574,300	392,400
Women	550,100	406,200	335,600	202,100
Administrative and Non-gender	799,200	576,600	427,700	271,100
Total	2,084,700	1,602,800	1,375,300	873,900
<b>Team travel</b>				
Men	333,100	217,800	180,600	139,500
Women	254,900	165,500	117,100	92,900
Administrative and Non-gender	6,200	700	2,600	1,600
Total	614,800	422,700	313,000	242,100
<b>Recruiting</b>				
Men	45,600	28,700	28,400	16,800
Women	23,300	14,800	13,700	6,100
Administrative and Non-gender	0	0	0	0
Total	72,800	53,100	46,200	31,700
<b>Equipment/uniforms/supplies</b>				
Men	120,000	131,300	89,000	67,700
Women	67,900	59,400	40,600	30,800
Administrative and Non-gender	31,000	20,600	19,500	11,000
Total	231,800	218,900	159,700	126,200
<b>Fundraising</b>				
Men	1,900	0	0	0
Women	200	0	0	0
Administrative and Non-gender	12,600	3,300	0	0
Total	26,100	11,700	3,600	3,500
<b>Game Expenses</b>				
Men	1,900	0	0	0
Women	200	0	0	0
Administrative and Non-gender	12,600	3,300	0	0
Total	26,100	11,700	3,600	3,500

TABLE 3.6 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	35,000	33,900	34,800	19,900
<b>Total</b>	<b>41,500</b>	<b>46,500</b>	<b>48,700</b>	<b>26,500</b>
<b>Membership Dues</b>				
Men	2,500	2,200	1,600	800
Women	2,200	2,100	1,200	700
Administrative and Non-gender	23,100	19,700	18,600	19,600
<b>Total</b>	<b>30,200</b>	<b>27,900</b>	<b>22,900</b>	<b>20,900</b>
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	0
Women	500	0	0	0
Administrative and Non-gender	4,700	6,300	0	0
<b>Total</b>	<b>32,700</b>	<b>19,400</b>	<b>9,600</b>	<b>4,500</b>
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,500,000	429,100	332,500	0
<b>Total</b>	<b>1,510,300</b>	<b>554,300</b>	<b>404,900</b>	<b>70,000</b>
<b>Other</b>				
Men	22,200	22,600	22,100	5,600
Women	18,100	10,300	13,100	2,100
Administrative and Non-gender	103,900	37,500	48,800	12,200
<b>Total</b>	<b>190,100</b>	<b>88,900</b>	<b>103,200</b>	<b>40,400</b>
<b>Total Operating Expenses</b>				
Men	1,558,500	1,215,700	999,100	731,400
Women	1,072,500	775,500	600,400	364,600
Administrative and Non-gender	2,761,200	1,425,900	987,900	577,600
<b>Total</b>	<b>5,136,100</b>	<b>3,434,700</b>	<b>2,672,500</b>	<b>1,746,900</b>

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 2012  
Median Values

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	122,400	N/A
Basketball	142,200	120,800
Crew	N/A	126,200
Equestrian	N/A	80,400
Fencing	34,100	22,500
Field Hockey	N/A	93,400
Football	380,100	N/A
Golf	34,500	29,800
Gymnastics	132,300	118,300
Ice Hockey	180,300	148,900
Lacrosse	121,300	87,200
Rifle	13,200	4,300
Skiing	46,200	39,800
Soccer	87,200	82,800
Softball	N/A	89,000
Swimming	61,400	62,300
Tennis	32,500	31,100
Track & Field/X Country	91,700	87,400
Volleyball	72,000	85,900
Water Polo	54,000	51,700
Wrestling	100,200	N/A
Other	94,800	60,700

**TABLE 3.8(a)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2012**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	42,800	11,700	56,700
Basketball	58,600	18,800	80,800
Cross Country/Track	30,500	14,700	44,800
Fencing	13,200	2,000	15,100
Football	81,600	142,000	230,100
Golf	11,100	0	11,700
Gymnastics	34,400	0	34,400
Ice Hockey	50,900	17,900	76,100
Lacrosse	46,400	9,600	55,900
Rifle	13,200	0	13,200
Skiing	14,900	3,000	19,600
Soccer	38,100	7,700	47,800
Swimming	24,200	7,800	32,400
Tennis	14,000	400	16,000
Volleyball	22,600	4,100	33,100
Water Polo	22,900	3,000	24,600
Wrestling	43,500	7,500	51,300
Other	53,500	7,400	62,400

TABLE 3.8(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION III WITH FOOTBALL  
Fiscal Year 2012  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	50,400	16,000	71,700
Bowling	11,300	1,000	16,800
Crew	35,500	10,100	51,900
Cross Country/Track	28,800	14,100	45,600
Equestrian	22,500	10,200	22,500
Fencing	2,400	2,000	2,800
Field Hockey	43,600	8,900	55,700
Golf	11,200	0	12,100
Gymnastics	33,100	9,500	43,100
Ice Hockey	47,800	15,600	69,800
Lacrosse	40,100	6,200	49,200
Rifle	4,300	0	4,300
Skiing	14,900	3,000	20,700
Soccer	37,400	7,000	47,500
Softball	34,600	7,300	45,400
Swimming	24,000	6,700	32,300
Tennis	12,900	1,100	15,500
Volleyball	36,400	7,200	47,000
Water Polo	26,100	6,600	32,100
Other	31,400	4,900	36,600

TABLE 3.9  
TOTAL SALARIES AND BENEFITS  
DIVISION III WITH FOOTBALL  
Fiscal Year 2012  
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	247,300	191,300	0	350,500	275,500	0	338,100	267,100	0
Assistant Coaches	130,700	67,600	0	242,500	83,000	0	234,300	82,700	0
Administrative Salaries	0	0	605,200	0	0	471,900	0	0	481,400
Total Program	380,300	283,300	605,200	599,200	364,300	471,900	581,800	348,700	481,400



**TABLE 3.10**  
**OPERATING EXPENSE DISTRIBUTION PERCENTAGES**  
**DIVISION III WITH FOOTBALL**  
**PERCENT OF TOTAL EXPENSES**  
**Mean Values**  
**Fiscal Year 2012**

	Public	Private	Total		Public	Private	Total
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	14%	18%	18%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	20%	15%	15%	Administrative and Non-gender	0%	1%	1%
Total	46%	45%	45%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	7%	6%	6%	Men	1%	0%	1%
Women	6%	5%	5%	Women	1%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	13%	12%	12%	Total	2%	1%	1%
<b>Recruiting</b>				<b>Facilities Maintenance and Rental</b>			
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	7%	1%	2%
Total	1%	2%	2%	Total	7%	1%	2%
<b>Equipment/uniforms/supplies</b>				<b>Indirect Institutional Support</b>			
Men	4%	3%	3%	Men	2%	1%	1%
Women	2%	2%	2%	Women	1%	0%	1%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	11%	22%	21%
Total	7%	6%	6%	Total	14%	23%	22%
<b>Fundraising</b>				<b>Other</b>			
Men	1%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	2%	2%	2%
Total	2%	1%	1%	Total	3%	4%	4%
<b>Game Expenses</b>				<b>Total Operating Expenses</b>			
Men	2%	1%	1%	Men	31%	34%	34%
Women	1%	1%	1%	Women	24%	22%	22%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	44%	44%	44%
Total	3%	3%	3%	<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Medical</b>							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	0%	1%	1%				
Total	1%	2%	1%				

**There were 23 public and 148 private institutions reporting from DIII institutions with football.**

## Division III – (with Football)

**TABLE 3.11**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	782,400	1,634,800
<b>11-20</b>	1,635,800	2,030,000
<b>21-30</b>	2,031,000	2,398,400
<b>31-40</b>	2,399,400	2,715,700
<b>41-50</b>	2,716,700	3,025,800
<b>51-60</b>	3,026,800	3,373,300
<b>61-70</b>	3,374,300	3,724,800
<b>71-80</b>	3,725,800	4,115,300
<b>81-90</b>	4,116,300	5,828,500
<b>91-100</b>	5,829,500	13,484,500

**TABLE 3.12**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	261,800	615,400
<b>11-20</b>	616,400	762,800
<b>21-30</b>	763,800	873,000
<b>31-40</b>	874,000	946,300
<b>41-50</b>	947,300	1,061,200
<b>51-60</b>	1,062,200	1,174,900
<b>61-70</b>	1,175,900	1,276,000
<b>71-80</b>	1,277,000	1,483,000
<b>81-90</b>	1,484,000	1,772,100
<b>91-100</b>	1,773,100	4,089,200

**TABLE 3.13**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	148,600	335,300
<b>11-20</b>	336,300	420,500
<b>21-30</b>	421,500	501,500
<b>31-40</b>	502,500	599,500
<b>41-50</b>	600,500	664,200
<b>51-60</b>	665,200	750,200
<b>61-70</b>	751,200	849,200
<b>71-80</b>	850,200	960,900
<b>81-90</b>	961,900	1,276,600
<b>91-100</b>	1,277,600	2,942,600

**TABLE 3.14**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	445,200
<b>11-20</b>	446,200	616,700
<b>21-30</b>	617,700	793,800
<b>31-40</b>	794,800	970,400
<b>41-50</b>	971,400	1,121,300
<b>51-60</b>	1,122,300	1,342,000
<b>61-70</b>	1,343,000	1,585,500
<b>71-80</b>	1,586,500	2,000,800
<b>81-90</b>	2,001,800	3,260,300
<b>91-100</b>	3,261,300	10,382,000

# **DIVISION III WITHOUT FOOTBALL**

**TABLE 4.1**  
**SUMMARY of EXPENSES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2012**

		<b>Total Expenses</b>	
		<b>Median</b>	<b>Largest</b>
<b>2012</b>			
	<b>Men's</b>	420,500	4,003,700
	<b>Women's</b>	442,300	1,994,800
	<b>Coed</b>	658,700	9,962,700
	<b>Total</b>	1,449,400	11,503,000
<b>2011</b>			
	<b>Men's</b>	380,100	2,482,600
	<b>Women's</b>	422,900	1,884,500
	<b>Coed</b>	619,200	9,958,400
	<b>Total</b>	1,383,100	11,627,200
<b>2010</b>			
	<b>Men's</b>	358,600	3,213,200
	<b>Women's</b>	398,300	2,035,700
	<b>Coed</b>	647,700	8,459,400
	<b>Total</b>	1,379,800	10,046,900
<b>2009</b>			
	<b>Men's</b>	356,600	2,209,300
	<b>Women's</b>	370,400	1,629,400
	<b>Coed</b>	613,800	9,393,900
	<b>Total</b>	1,281,800	10,832,000
<b>2008</b>			
	<b>Men's</b>	359,000	2,147,700
	<b>Women's</b>	342,100	1,534,300
	<b>Coed</b>	635,700	8,973,200
	<b>Total</b>	1,241,700	10,192,000
<b>2004</b>			
	<b>Men's</b>	218,900	1,780,000
	<b>Women's</b>	217,900	1,268,100
	<b>Coed</b>	203,300	3,541,600
	<b>Total</b>	659,700	4,831,100



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

	Total Expenses
<b>2012 (1.265)</b>	
Men's	332,400
Women's	349,600
Coed	520,700
Total	1,145,800
<b>2011 (1.245)</b>	
Men's	305,300
Women's	339,700
Coed	497,300
Total	1,110,900
<b>2010 (1.216)</b>	
Men's	294,900
Women's	327,500
Coed	532,700
Total	1,134,700
<b>2009 (1.205)</b>	
Men's	295,900
Women's	307,400
Coed	509,400
Total	1,063,800
<b>2008 (1.179)</b>	
Men's	304,500
Women's	290,200
Coed	539,200
Total	1,053,200
<b>2004 (1.00)</b>	
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; 2012 = 293.2  
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 2012**

		Total Expenses		
		Real	Inflationary	Total
<b>2012</b>				
	<b>Men's</b>	8.88%	1.75%	10.63%
	<b>Women's</b>	2.91%	1.66%	4.58%
	<b>Coed</b>	4.71%	1.68%	6.39%
	<b>Total</b>	3.14%	1.65%	4.79%
<b>2011</b>				
	<b>Men's</b>	3.53%	2.47%	6.00%
	<b>Women's</b>	3.73%	2.47%	6.20%
	<b>Coed</b>	-6.65%	2.24%	-4.41%
	<b>Total</b>	-2.10%	2.34%	0.24%
<b>2010</b>				
	<b>Men's</b>	-0.37%	0.82%	0.45%
	<b>Women's</b>	6.68%	0.96%	7.64%
	<b>Coed</b>	4.66%	0.84%	5.49%
	<b>Total</b>	6.64%	0.98%	7.63%
<b>2009</b>				
	<b>Men's</b>	-2.95%	2.39%	-0.56%
	<b>Women's</b>	5.86%	2.33%	8.19%
	<b>Coed</b>	-5.57%	2.11%	-3.46%
	<b>Total</b>	1.04%	2.18%	3.22%
<b>2008</b>				
	<b>Men's</b>	5.54%	4.93%	10.46%
	<b>Women's</b>	1.40%	4.81%	6.21%
	<b>Coed</b>	8.23%	5.34%	13.57%
	<b>Total</b>	2.03%	5.13%	7.16%

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 2012**

		Total Expenses	
		Median	Largest
<b>2012</b>			
	Men's Basketball	97,800	401,100
	Women's Basketball	78,700	374,800
<b>2011</b>			
	Men's Basketball	99,000	370,200
	Women's Basketball	79,800	367,300
<b>2010</b>			
	Men's Basketball	88,700	410,400
	Women's Basketball	77,700	373,500
<b>2009</b>			
	Men's Basketball	85,100	401,800
	Women's Basketball	79,100	377,700
<b>2008</b>			
	Men's Basketball	85,600	344,900
	Women's Basketball	75,700	410,500
<b>2004</b>			
	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 2012**  
**Median Values**

	<b>Public</b>	<b>Private</b>	<b>Total</b>
<b>Salaries and Benefits – University paid</b>			
Men	190,100	165,600	174,300
Women	174,700	204,800	199,200
Administrative and Non-gender	405,500	340,600	357,700
Total	811,700	690,800	734,800
<b>Team travel</b>			
Men	95,900	104,700	101,800
Women	92,600	86,800	87,300
Administrative and Non-gender	0	100	100
Total	221,600	205,200	209,800
<b>Recruiting</b>			
Men	7,900	11,000	9,500
Women	6,800	11,400	7,700
Administrative and Non-gender	0	0	0
Total	14,400	22,800	18,900
<b>Equipment/uniforms/supplies</b>			
Men	36,100	40,400	40,000
Women	30,600	30,200	30,200
Administrative and Non-gender	3,200	6,600	6,100
Total	82,900	84,100	83,100
<b>Fundraising</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	7,200	1,200	2,100
<b>Game Expenses</b>			
Men	26,800	27,100	27,100
Women	27,800	30,100	30,000
Administrative and Non-gender	200	0	0
Total	57,900	62,000	61,700
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	9,000	1,000	7,000
Total	12,900	11,500	12,400



TABLE 4.5 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	Public	Private	Total
<b>Membership Dues</b>			
Men	1,400	800	800
Women	900	1,700	1,500
Administrative and Non-gender	14,700	15,700	15,300
Total	17,400	20,100	19,500
<b>Sports Camps</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	0	0
<b>Facilities Maintenance and Rental</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	7,500	6,300	7,500
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	65,000	20,400	33,800
Total	152,400	141,800	148,000
<b>Other</b>			
Men	100	0	0
Women	100	2,800	1,400
Administrative and Non-gender	44,300	26,600	32,600
Total	54,500	41,700	45,300
<b>Total Operating Expenses</b>			
Men	420,500	413,800	420,500
Women	421,700	444,900	442,300
Administrative and Non-gender	816,300	533,000	658,700
<b>Total</b>	1,779,400	1,431,000	1,449,400

TABLE 4.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	389,700	258,400	131,000	40,300
Women	416,400	277,700	136,400	128,200
Administrative and Non-gender	759,600	437,400	343,800	111,800
Total	1,563,100	959,700	640,800	266,500
<b>Team travel</b>				
Men	199,200	141,300	80,800	33,500
Women	181,300	131,500	64,000	47,100
Administrative and Non-gender	0	6,300	0	0
Total	415,200	297,400	154,700	79,500
<b>Recruiting</b>				
Men	18,500	13,300	8,000	0
Women	13,900	12,700	6,200	4,100
Administrative and Non-gender	0	0	0	0
Total	34,300	27,500	14,100	5,000
<b>Equipment/uniforms/supplies</b>				
Men	78,700	52,200	30,200	17,600
Women	57,700	35,500	27,600	17,700
Administrative and Non-gender	20,000	15,100	1,400	0
Total	152,300	124,300	66,800	35,600
<b>Fundraising</b>				
Men	400	0	0	0
Women	400	0	0	0
Administrative and Non-gender	10,200	3,400	0	0
Total	14,200	4,900	0	0
<b>Game Expenses</b>				
Men	38,900	32,100	22,500	16,900
Women	37,800	32,300	22,300	21,400
Administrative and Non-gender	0	0	1,200	0
Total	84,700	71,000	52,700	40,200

TABLE 4.6 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2012  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Medical</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	16,900	8,500	10,700	0
<b>Total</b>	25,400	9,600	12,400	4,100
<b>Membership Dues</b>				
Men	2,500	900	700	0
Women	2,000	1,300	700	4,000
Administrative and Non-gender	19,900	17,400	15,400	3,400
<b>Total</b>	28,300	21,500	18,100	15,000
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	0
Women	0	0	0	500
Administrative and Non-gender	2,300	700	0	0
<b>Total</b>	30,800	11,000	200	5,200
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	988,600	0	62,300	0
<b>Total</b>	1,050,300	65,000	142,100	64,400
<b>Other</b>				
Men	6,500	0	600	0
Women	6,300	0	300	500
Administrative and Non-gender	62,700	40,200	33,000	8,600
<b>Total</b>	104,900	57,700	44,300	16,500
<b>Total Operating Expenses</b>				
Men	812,100	616,700	351,200	148,600
Women	792,200	667,100	311,800	246,900
Administrative and Non-gender	2,149,500	698,600	606,300	178,500
<b>Total</b>	4,146,800	1,982,900	1,305,000	712,900

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

TABLE 4.7  
TOTAL EXPENSES BY SPORT  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	101,700	N/A
Basketball	97,800	78,700
Crew	N/A	54,600
Equestrian	N/A	60,100
Fencing	46,500	27,300
Field Hockey	N/A	65,800
Football	N/A	N/A
Golf	25,500	31,300
Gymnastics	N/A	51,300
Ice Hockey	170,200	140,100
Lacrosse	104,600	71,700
Rifle	5,900	5,900
Skiing	62,200	34,900
Soccer	73,500	68,600
Softball	N/A	66,200
Swimming	51,300	57,800
Tennis	27,300	22,900
Track & Field/X Country	27,600	22,500
Volleyball	35,600	51,100
Water Polo	31,400	28,300
Wrestling	87,300	N/A
Other	45,300	28,300

**TABLE 4.8(a)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2012**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	24,400	5,500	33,400
Basketball	41,700	6,800	50,400
Cross Country/Track	9,000	1,500	11,000
Fencing	20,400	3,300	34,400
Football	0	0	0
Golf	7,300	0	7,900
Gymnastics	0	0	0
Ice Hockey	49,500	13,000	62,700
Lacrosse	35,800	6,200	42,600
Rifle	3,000	3,000	5,900
Skiing	22,400	1,500	22,400
Soccer	27,000	4,800	31,700
Swimming	18,700	5,600	24,600
Tennis	9,200	1,100	11,700
Volleyball	7,500	2,600	11,500
Water Polo	14,600	1,500	16,100
Wrestling	21,200	6,500	37,400
Other	12,200	3,600	18,500



TABLE 4.8(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	34,900	5,600	40,200
Bowling	6,000	0	6,000
Crew	22,100	5,300	27,300
Cross Country/Track	8,700	1,800	11,300
Equestrian	13,100	800	16,500
Fencing	9,100	3,800	16,800
Field Hockey	26,300	4,400	32,900
Golf	10,500	0	12,700
Gymnastics	10,400	0	10,400
Ice Hockey	56,800	12,100	66,400
Lacrosse	29,600	3,500	36,800
Rifle	3,000	3,000	5,900
Skiing	15,800	1,500	18,000
Soccer	23,600	4,600	31,000
Softball	20,700	4,500	25,100
Swimming	19,600	5,500	27,300
Tennis	9,400	1,300	11,800
Volleyball	18,100	3,500	21,900
Water Polo	14,600	1,500	16,100
Other	5,800	1,800	11,200

TABLE 4.9  
TOTAL SALARIES AND BENEFITS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2012  
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	145,485	138,688	0	129,123	149,645	0	129,130	139,803	0
Assistant Coaches	34,089	34,624	0	26,434	24,931	0	27,973	26,438	0
Administrative Salaries	0	0	419,718	0	0	340,623	0	0	360,216
Total Program	190,062	174,744	419,718	165,607	204,830	340,623	174,314	199,196	360,216

TABLE 4.10  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION III WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Mean Values  
Fiscal Year 2012

	Public	Private	Total		Public	Private	Total
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	11%	11%	11%	Men	0%	0%	0%
Women	12%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	24%	16%	19%	Administrative and Non-gender	1%	1%	1%
Total	46%	39%	41%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	6%	6%	6%	Men	1%	0%	0%
Women	6%	5%	5%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	12%	12%	Total	1%	1%	1%
<b>Recruiting</b>				<b>Facilities Maintenance and Rental</b>			
Men	0%	1%	1%	Men	0%	1%	1%
Women	0%	1%	1%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	3%	1%	2%
Total	1%	1%	1%	Total	3%	2%	3%
<b>Equipment/uniforms/supplies</b>				<b>Indirect Institutional Support</b>			
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	19%	26%	24%
Total	5%	5%	5%	Total	21%	29%	26%
<b>Fundraising</b>				<b>Other</b>			
Men	0%	0%	0%	Men	0%	1%	0%
Women	0%	0%	0%	Women	0%	1%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	3%	2%	3%
Total	1%	1%	1%	Total	3%	3%	3%
<b>Game Expenses</b>				<b>Total Operating Expenses</b>			
Men	1%	2%	2%	Men	23%	25%	24%
Women	1%	2%	2%	Women	24%	25%	25%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	53%	50%	51%
Total	3%	4%	4%	<b>Total</b>	100%	100%	100%
<b>Medical</b>							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	1%	1%	1%				
Total	1%	1%	1%				

**There were 39 public and 84 private institutions reporting from DIII institutions without football.**

## Division III – (without Football)

**TABLE 4.11**  
**TOTAL OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	386,500	644,100
<b>11-20</b>	645,100	828,500
<b>21-30</b>	829,500	1,134,000
<b>31-40</b>	1,135,000	1,329,900
<b>41-50</b>	1,330,900	1,448,400
<b>51-60</b>	1,449,400	1,851,500
<b>61-70</b>	1,852,500	2,321,900
<b>71-80</b>	2,322,900	2,973,400
<b>81-90</b>	2,974,400	4,643,600
<b>91-100</b>	4,644,600	11,503,000

**TABLE 4.12**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	0
<b>11-20</b>	0	183,700
<b>21-30</b>	184,700	256,300
<b>31-40</b>	257,300	341,800
<b>41-50</b>	342,800	419,500
<b>51-60</b>	420,500	540,500
<b>61-70</b>	541,500	696,300
<b>71-80</b>	697,300	778,300
<b>81-90</b>	779,300	936,100
<b>91-100</b>	937,100	4,003,700

**TABLE 4.13**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	167,900
<b>11-20</b>	168,900	233,900
<b>21-30</b>	234,900	285,900
<b>31-40</b>	286,900	371,700
<b>41-50</b>	372,700	441,300
<b>51-60</b>	442,300	579,000
<b>61-70</b>	580,000	711,300
<b>71-80</b>	712,300	791,500
<b>81-90</b>	792,500	963,900
<b>91-100</b>	964,900	1,994,800

**TABLE 4.14**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2012**

<b>1-10</b>	0	0
<b>11-20</b>	0	335,200
<b>21-30</b>	336,200	429,300
<b>31-40</b>	430,300	514,300
<b>41-50</b>	515,300	657,700
<b>51-60</b>	658,700	746,900
<b>61-70</b>	747,900	926,800
<b>71-80</b>	927,800	1,386,000
<b>81-90</b>	1,387,000	2,812,700
<b>91-100</b>	2,813,700	9,962,700

# GLOSSARY

## **Athletics aid equivalencies:**

Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.

## **Capital Expenditures:**

Also called Balance Sheet Expenditures, these are the additional costs of physical plant assets that provide material benefits extending beyond the current period. Examples would be stadium or arena expansions or training room construction.

## **Football Bowl Sub-division:**

This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.

## **Football Championship Sub-division:**

This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.

## **Division I without Football:**

This division was formerly known as Division I-AAA.. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.

## **Division II:**

For Division II institutions, at least 50 percent of all football games must be played against FBS, FCS or Division II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial-aid requirements.

## **Division III:**

For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial aid requirements.

## **Direct Institutional support:**

This item includes direct transfers of administrative funds by the institution to the athletics programs and is classified as Allocated Revenues. Indirect support, such as housing and food services provided by the institution, are not included here, as they are among the Indirect Support items.

## **Indirect Institutional Support:**

This line includes like-kind support provided by the institution, such as payment of utilities, insurance premiums, academic support facilities, public relations, and other expenses. This line is included as both revenue and expense



## Glossary

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