



REVENUES AND EXPENSES

2011-15

Division III Intercollegiate Athletics Programs Report





NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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Executive Summary

NCAA REVENUES AND EXPENSES OF DIVISION III INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT

FISCAL YEARS 2011 THROUGH 2015

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2011 through 2015. It is the result of data collected in the fall of each of those years.

Objectives. The primary objective of the 2015 edition of the report is to provide information concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of expense trends of NCAA Division III athletics programs. 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 Reporting System (FRS). As a result, this report utilized responses from approximately 67 percent 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 2004 fiscal year, when the report was first published in its current format. 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.

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 2015 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. 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 over the five-year period presented.

- Median total expenses for football schools have increased by 26 percent since 2011; total expenses for nonfootball schools have increased by 46 percent over the same time period. (See Table 2.1)
- Median expenses for public schools increased 41 percent since 2011; total expenses for private schools increased 30 percent over that same time period. (See Table 2.1)
- Since 2011, the median expense per student-athlete has increased by 16 percent for football schools (to \$6,500) and 25 percent for non football schools (to \$6,400). (See Table 2.1)
- Since 2011, the median expense per student-athlete has increased by 20 percent for public schools (to \$6,700) and 16 percent at private schools (to \$6,700). (See Table 2.1)

Executive Summary

- Comparison of the maximum reported values and the median values in the various expense categories reflects the significant disparity among schools. (See Tables 2.3 through 2.5)
- Overall, 32 percent of the average total budget is allocated to men's programs, 23 percent percent to women's programs, and 45 percent to coed programs. (See Table 2.12)
- The sports with the highest median expenses were football (\$431,100) and men's ice hockey (\$201,400). (See Table 2.8)
- Notwithstanding the previous point, football, basketball, and ice hockey have the highest reported median salaries for men's programs, and basketball and ice hockey are highest reported for women's programs. (See Table 2.10)
- Salaries and benefits, indirect institutional support and travel are the top three expense items. (See Table 2.12)

Introduction

REVENUES AND EXPENSES OF NCAA DIVISION III INTERCOLLEGIATE ATHLETICS PROGRAMS REPORT

FISCAL YEARS 2011 THROUGH 2015

BACKGROUND AND CHANGES

The 2015 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 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 is the change from reporting average (or mean) data to median data in 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 and the distribution tables.

The caveat is that median data also can be misleading. First, unlike average data, medians are not additive. Thus, tables including “total” values may be confusing. Second, there are 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.

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 almost 50 percent of total operating expenses.
3. New tables were 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 five-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.

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.

OBJECTIVES

The first objective of the 2015 edition of *Revenues and Expenses of Intercollegiate Athletics Programs* is to provide information concerning

Introduction

financial aspects of intercollegiate athletics programs Current data are presented concerning total expenses and expense line

items (e.g. coaches' salaries) 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 Division III "subgroups" (e.g. those institutions that sponsor football and those that do not sponsor football).

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.

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 expenses by program (men's and women's); total expenses by sport; total expenses by expense object (such as, salaries, and travel), and categorized salary information. Organizational data, such as the number of participating athletes, the number of sports offered, and other similar information also were 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 also may see how their institutions' financial trends in recent years compare with the medians for similar institutions. Some comparisons also may be drawn among the results in the 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.

There are three 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 averages for number of sports offered, number of athletes, and expenses 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.

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 additional tables and 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.

Introduction

2. There are significant differences across the subgroups – football/non-football and public/private. For example, 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.
3. Expenses that are not specifically related to men's or women's programs have been classified as nongender 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. 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 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 comparisons to the 2011 through 2015 fiscal years. Unless otherwise noted, all data are based on median values and are for the 2015 fiscal year.

Total Expenses (See Table 2.1)

- With Football – Median total expense has increased from \$2,858,200 in 2011 to \$3,587,500 in 2015, an increase of 26 percent. The increase from 2014 was 6 percent.
- Without Football – The increase from \$1,383,100 in 2011 to \$2,012,800 in 2015 is 46 percent. The median total expense increased by 19 percent from 2014. There was a similar increase (11%) from 2013- to 2014.
- Public – Median total expense increased from \$2,081,000 in 2011 to \$2,933,200 in 2015, and increase of 41 percent. The increase from 2014 was 7 percent.

- Private – The increase from \$2,404,800 in 2011 to \$3,129,100 in 2015 is 30 percent. The median total expense increased by 10 percent from 2014.

Number of Student-Athletes (See Table 2.1)

- With Football – The average number of participating athletes rose from 511 in 2011 to 553 in 2015, an increase of 8 percent.
- Without Football – The average rose from 271 in 2011 to 313 in 2015, an increase of 15 percent.
- The impact of football on all sports and not only football is clear.
- Public – The average number of participating athletes rose from 374 to 437, an increase of 17 percent.
- Private – The average rose from 417 in 2011 to 469 in 2015, an increase of 12 percent.

Expense per Student-Athlete (See Table 2.1)

- With Football – The resulting median expense per student-athlete has risen steadily from \$5,600 in 2011 to \$6,500 in 2015, a 16 percent increase. The median expense per student-athlete grew by 3 percent in the last year.
- Without Football – The percentage increase here is greater at 25 percent – \$5,100 in 2011 versus \$6,400 in 2015. The median expense per student-athlete grew by 12 percent in the last year.
- Public – The median expense per student-athlete increased 20 percent from \$5,600 in 2011 to \$6,700 in 2015, growing by 2 percent in the last year.
- Private – The median expense per student-athlete increased from \$5,800 to \$6,700 growing 16 percent since 2011. This represents an increase of 4 percent in the last year.
- As with Total Expenses, the annual increases in Expense per Student-Athlete have been inconsistent

Division Disparity (See Table 2.3 & Table 16)

Introduction

- The wide disparity in the division is evidenced by the largest total expense of \$16,373,943, compared with the median of \$3,058,814. A similar disparity is evident in the football, non-football, public and private groups.
- The disparity is highlighted even more by the Percentile Tables in Appendix C. As an example, Total Operating Expenses (With Football) range from a low of \$811,700 to a high of \$16,042,800

Program Expenses (See Tables 2.8 and 2.9)

- Football remains the costliest of men's sports with a median expense of \$431,100, followed by ice hockey (\$201,400). Ice hockey is the most expensive of the women's sports (\$163,100), followed by basketball (\$129,500).
- Public/Private – The median expense for football at public schools is \$393,300 as compared to \$441,800 at private schools. A similar difference can be seen in men's ice hockey where the median expense at public schools is \$165,000 as compared to \$231,000 at private schools.

Salaries and Benefits by Sport (See Table 2.10)

- The top three median salaries for men's sports (head coaches and total coaches) are found in football, basketball and ice hockey. Top women's sports head coaching salaries are basketball and ice hockey.
- Substantial differences between genders exist.

Distribution of Expense Line Items (See Table 2.12)

- Public – Salaries and benefits represent 46 percent of the total budget for this subgroup, followed by indirect institutional support at 15 percent, and team travel at 11 percent.
- Private – The ordering is the same as the Public subgroup at 45 percent for salaries and benefits, 19 percent for indirect institutional support, and 12 percent for team travel.

Dashboard Indicators (See Table 2.2)

- The percentage of student-athletes in the student body has remained similar to previous years at 26 percent for football schools and 13 percent without football.
- Sports sponsorship has remained similar to previous years at 21 for football schools and 16 for schools without football.
- Athletics expenditures as a percentage of the total institutional budget stayed flat at 5 percent at football schools, and stayed at 3 percent among schools without football.
- The difference in growth rates for athletics expenditures and total institutional budget is minimal – 1 percentage points for the football schools and 2 percentage points for schools without football.
- The effect of football on several indicators is apparent.
- The Spending Increase Gap, which measures the rate of change for Athletics compared to total institution, remains low – 1% with football and 2% without.

SUMMARY INFORMATION

Summary Information

TABLE 2.1
WITH AND WITHOUT FOOTBALL
FISCAL YEARS 2011 THROUGH 2015

	With Football	Without Football
Median Total Expenses		
2015	\$3,587,500	\$2,012,800
Percent change from 2014	6.07%	18.57%
2014	\$3,382,100	\$1,697,500
Percent change from 2013	4.75%	11.48%
2013	\$3,228,700	\$1,522,800
Percent change from 2012	6.67%	5.06%
2012	\$3,026,800	\$1,449,400
Percent change from 2011	5.90%	4.79%
2011	\$2,858,200	\$1,383,100
Percent change from 2010	6.56%	0.24%

	With Football	Without Football
Average Number of Athletes		
2015	553	313
Percent change from 2014	2.70%	6.21%
2014	538	295
Percent change from 2013	1.32%	4.98%
2013	531	281
Percent change from 2012	1.34%	2.18%
2012	524	275
Percent change from 2011	2.54%	1.48%
2011	511	271
Percent change from 2010	-0.20%	3.83%
Median Expense per Athlete		
2015	6,500	6,400
Percent change from 2014	3.28%	11.63%
2014	6,300	5,800
Percent change from 2013	3.39%	6.18%
2013	6,100	5,400
Percent change from 2012	4.83%	2.25%
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%

Note: Participating athletes totals represent non-duplicated count.

Summary Information

TABLE 2.1 (CONTINUED)
PUBLIC VS. PRIVATE & OVERALL
FISCAL YEARS 2011 THROUGH 2015

	Public	Private	Overall
Median Total Expenses			
2015	\$2,933,200	\$3,129,100	\$ \$3,058,800
Percent change from 2014	6.90%	10.20%	10.92%
2014	\$2,743,900	\$2,839,500	\$2,757,800
Percent change from 2013	3.31%	7.95%	4.16%
2013	\$2,655,800	\$2,630,400	\$2,647,600
Percent change from 2012	15.12%	1.10%	6.11%
2012	\$2,307,100	\$2,601,700	\$2,495,300
Percent change from 2011	10.87%	8.19%	8.09%
2011	\$2,081,000	\$2,404,800	\$2,308,500
Percent change from 2010	4.34%	4.16%	3.62%

	Public	Private	Overall
Average Number of			
2015	437	469	463
Percent change from 2014	4.69%	6.35%	6.03%
2014	417	441	437
Percent change from 2013	4.00%	1.92%	2.22%
2013	401	433	427
Percent change from 2012	5.25%	0.05%	1.16%
2012	381	433	422
Percent change from 2011	1.95%	3.68%	3.50%
2011	374	417	408
Percent change from 2010	1.83%	0.98%	1.15%
Median Expense per			
2015	6,700	6,700	6,600
Percent change from 2014	2.12%	3.62%	4.61%
2014	6,600	6,400	6,300
Percent change from 2013	-0.66%	5.91%	1.89%
2013	6,600	6,100	6,200
Percent change from 2012	9.37%	1.06%	4.89%
2012	6,100	6,000	5,900
Percent change from 2011	8.75%	4.35%	4.44%
2011	5,600	5,800	5,700
Percent change from 2010	2.46%	3.15%	2.44%

Note: Participating athletes totals represent non-duplicated count.

Summary Information

TABLE 2.2
DASHBOARD INDICATORS
OVERALL
MEDIAN VALUES

FISCAL YEARS 2011 THROUGH 2015

	2011	2012	2013	2014	2015
Total Sponsorship	18	18	18	19	20
Student Athlete Percentage of Student Body	19.0%	20.0%	20.0%	19.0%	21.0%
Total expenditures	\$2,308,500	\$2,495,300	\$2,647,600	\$2,757,800	\$3,058,800
Athletics as a Percentage of Institutional Expenditures	4.0%	4.0%	4.0%	4.0%	4.0%
Spending Increase gap of Ath Exp vs Org Exp *	2.0%	2.0%	2.0%	2.0%	1.0%
Athletic Expense per Student-Athlete	\$6,709	\$6,910	\$7,096	\$7,421	\$7,887
Salaries, Benefits and Severance as Percentage of Total Expenditures	48.0%	49.0%	48.0%	49.0%	49.0%
Coaches Compensation	27.0%	27.0%	28.0%	28.0%	30.0%
Administrators Compensation	19.0%	19.0%	19.0%	19.0%	19.0%
Participation and Game Expenses as Percentage of Total Expenditures	25.0%	25.0%	26.0%	26.0%	25.0%
Team Travel Expenses as Percentage of Total Expenditures	12.0%	12.0%	12.0%	12.0%	12.0%
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditures	17.0%	17.0%	16.0%	15.0%	17.0%

* Spending Increase gap of Ath Exp vs Org Exp - Compares the athletics expenditures rate of change with the university expenditures rate of change. A positive value means the athletics expenditures rate of change outpaced the university expenditures rate of change. A negative value means the university expenditures rate of change outpaced the athletics expenditures rate of change. $(\text{Current Year Total Athl Exp} / \text{Prior Year Total Athl Exp}) - (\text{Current Year Total Inst Exp} / \text{Prior Year Total Inst Exp})$

Summary Information

TABLE 2.2 (CONTINUED)
DASHBOARD INDICATORS
WITH FOOTBALL
MEDIAN VALUES

FISCAL YEARS 2011 THROUGH 2015

	2011	2012	2013	2014	2015
Total Sponsorship	20	20	20	20	21
Student Athlete Percentage of Student Body	24.0%	24.0%	25.0%	25.0%	26.0%
Total expenditures	\$2,858,200	\$3,026,800	\$3,228,700	\$3,382,100	\$3,587,500
Athletics as a Percentage of Institutional Expenditures	4.0%	4.8%	5.0%	5.0%	5.0%
Spending Increase gap of Ath Exp vs Org Exp *	2.0%	2.4%	1.0%	2.0%	1.0%
Athletic Expense per Student-Athlete	\$6,553	\$6,800	\$7,203	\$7,477	\$7,702
Salaries, Benefits and Severance as Percentage of Total Expenditures	48.0%	48.4%	48.0%	48.0%	50.0%
Coaches Compensation	31.0%	30.1%	31.0%	31.0%	33.0%
Administrators Compensation	17.0%	16.0%	17.0%	17.0%	17.0%
Participation and Game Expenses as Percentage of Total Expenditures	25.0%	25.1%	26.0%	25.0%	25.0%
Team Travel Expenses as Percentage of Total Expenditures	12.0%	11.9%	12.0%	12.0%	12.0%
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditures	18.0%	17.5%	18.0%	16.0%	16.0%

* Spending Increase gap of Ath Exp vs Org Exp - Compares the athletics expenditures rate of change with the university expenditures rate of change. A positive value means the athletics expenditures rate of change outpaced the university expenditures rate of change. A negative value means the university expenditures rate of change outpaced the athletics expenditures rate of change. $(\text{Current Year Total Athl Exp} / \text{Prior Year Total Athl Exp}) - (\text{Current Year Total Inst Exp} / \text{Prior Year Total Inst Exp})$

Summary Information

TABLE 2.2 (CONTINUED)
DASHBOARD INDICATORS
WITHOUT FOOTBALL
MEDIAN VALUES

FISCAL YEARS 2011 THROUGH 2015

	2011	2012	2013	2014	2015
Total Sponsorship	15	15	15	16	16
Student Athlete Percentage of Student Body	12.0%	13.0%	14.0%	14.0%	13.0%
Total expenditures	\$1,383,100	\$1,449,400	\$1,522,800	\$1,697,500	\$2,012,800
Athletics as a Percentage of Institutional Expenditures	3.0%	2.7%	3.0%	3.0%	3.0%
Spending Increase gap of Ath Exp vs Org Exp *	2.0%	1.4%	2.0%	3.0%	2.0%
Athletic Expense per Student-Athlete	\$6,780	\$7,000	\$6,941	\$7,465	\$8,358
Salaries, Benefits and Severance as Percentage of Total Expenditures	48.0%	48.8%	48.0%	49.0%	46.0%
Coaches Compensation	21.0%	21.2%	22.0%	22.0%	22.0%
Administrators Compensation	23.0%	23.1%	23.0%	23.0%	23.0%
Participation and Game Expenses as Percentage of Total Expenditures	25.0%	25.9%	26.0%	27.0%	25.0%
Team Travel Expenses as Percentage of Total Expenditures	12.0%	12.3%	12.0%	13.0%	11.0%
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditures	15.0%	15.2%	14.0%	15.0%	20.0%

* Spending Increase gap of Ath Exp vs Org Exp - Compares the athletics expenditures rate of change with the university expenditures rate of change. A positive value means the athletics expenditures rate of change outpaced the university expenditures rate of change. A negative value means the university expenditures rate of change outpaced the athletics expenditures rate of change. (Current Year Total Athl Exp / Prior Year Total Athl Exp) - (Current Year Total Inst Exp / Prior Year Total Inst Exp)

Summary Information

TABLE 2.3
TOTAL EXPENSES
OVERALL

FISCAL YEARS 2011 THROUGH 2015

	2011	2012	2013	2014	2015
Overall					
Largest Reported	12,338,700	13,484,500	14,100,700	16,042,800	16,373,900
Median	2,308,500	2,495,300	2,647,60	2,833,900	3,058,800
With Football					
Largest Reported	12,338,700	13,484,500	14,100,700	16,042,800	16,373,900
Median	2,858,200	3,026,800	3,228,700	3,382,100	3,587,500
Without Football					
Largest Reported	11,627,200	11,503,000	9,248,000	9,805,800	10,427,900
Median	1,383,100	1,449,400	1,522,800	1,697,500	2,012,800
Public					
Largest Reported	8,873,747	8,873,746	10,065,274	11,661,169	11,855,440
Median	2,081,009	2,307,119	2,655,843	2,757,787	2,933,160
Private					
Largest Reported	12,338,719	13,484,511	14,100,727	16,042,808	16,373,943
Median	2,404,821	2,601,705	2,630,448	2,874,929	3,129,091

TABLE 2.4
TOTAL EXPENSES
WITH AND WITHOUT FOOTBALL
FISCAL YEARS 2011 THROUGH 2015

Total Expenses	With Football		Without Football	
	Median	Largest	Median	Largest
2015				
Men's	1,271,200	4,763,900	579,000	3,190,000
Women's	805,600	3,360,200	565,600	2,703,400
Coed	1,274,400	12,437,700	898,700	8,645,200
Total	3,587,500	16,373,900	2,012,800	10,427,900
2014				
Men's	1,237,000	4,289,800	478,600	3,074,500
Women's	773,500	3,060,100	487,700	2,554,600
Coed	1,218,600	12,631,900	696,100	7,146,300
Total	3,382,100	16,042,800	1,697,500	9,805,800
2013				
Men's	1,120,500	4,350,900	439,100	2,929,500
Women's	698,400	2,958,900	485,900	2,178,200
Coed	1,143,800	10,815,400	592,900	6,392,400
Total	3,228,700	14,100,700	1,522,800	9,248,000
2012				
Men's	1,062,200	4,089,200	420,500	4,003,700
Women's	665,200	2,942,600	442,300	1,994,800
Coed	1,122,300	10,382,000	658,700	9,962,700
Total	3,026,800	13,484,500	1,449,400	11,503,000
2011				
Men's	985,300	4,109,200	380,100	2,482,600
Women's	648,600	2,777,900	422,900	1,884,500
Coed	1,019,000	9,566,100	619,200	9,958,400
Total	2,858,200	12,338,700	1,383,100	11,627,200

TABLE 2.4 (CONTINUED)
 PERCENTAGE CHANGE FROM PRIOR YEAR
 TOTAL EXPENSES
 WITH AND WITHOUT FOOTBALL
 FISCAL YEARS 2011 THROUGH 2015

Total Expenses	W i t h Football	Without Football
2015		
Men's	2.76%	20.98%
Women's	4.16%	15.97%
Coed	4.57%	29.10%
Total	6.07%	18.57%
2014		
Men's	10.40%	9.00%
Women's	10.75%	0.38%
Coed	6.54%	17.40%
Total	4.75%	11.48%
2013		
Men's	5.49%	4.42%
Women's	4.98%	9.85%
Coed	1.92%	-9.98%
Total	6.67%	5.06%
2012		
Men's	7.81%	10.63%
Women's	2.56%	4.58%
Coed	10.13%	6.39%
Total	5.90%	4.79%
2011		
Men's	4.53%	6.00%
Women's	5.25%	6.20%
Coed	4.50%	-4.41%
Total	6.56%	0.24%

TABLE 2.5
TOTAL EXPENSES
PUBLIC VS. PRIVATE & OVERALL
FISCAL YEARS 2011 THROUGH 2015

Total Expenses	Public		Private		Overall	
	Median	Largest	Median	Largest	Median	Largest
2015						
Men's	870,200	2,006,000	1,118,500	4,763,900	1,025,300	4,763,900
Women's	761,400	1,700,200	743,900	3,360,200	746,700	3,360,200
Coed	1,245,600	8,486,100	1,113,400	12,437,700	1,150,700	12,437,700
Total	2,933,200	11,855,400	3,129,100	16,373,900	3,058,800	16,373,900
2014						
Men's	797,900	1,866,800	1,015,800	4,289,800	915,600	4,289,800
Women's	727,000	1,649,200	695,900	3,060,100	701,100	3,060,100
Coed	1,081,800	8,518,200	972,300	12,631,900	1,007,200	12,631,900
Total	2,743,900	11,661,200	2,839,500	16,042,800	2,757,800	16,042,800
2013						
Men's	663,000	2,365,700	919,100	4,350,900	879,900	4,350,900
Women's	642,900	1,611,300	640,900	2,958,900	642,000	2,958,900
Coed	996,500	7,046,500	944,800	10,815,400	948,600	10,815,400
Total	2,655,800	10,065,300	2,630,400	14,100,700	2,647,600	14,100,700
2012						
Men's	619,400	1,625,900	881,400	4,089,200	817,300	4,089,200
Women's	602,300	1,526,700	613,100	2,942,600	609,400	2,942,600
Coed	865,000	6,050,400	951,200	10,382,000	918,300	10,382,000
Total	2,307,100	8,873,700	2,601,700	13,484,500	2,495,300	13,484,500
2011						
Men's	503,900	1,522,200	810,500	4,109,200	774,300	4,109,200
Women's	488,000	1,405,400	609,400	2,777,900	601,600	2,777,900
Coed	921,200	7,547,700	834,600	9,958,400	853,200	9,958,400
Total	2,081,000	8,873,700	2,404,800	12,338,700	2,308,500	12,338,700

TABLE 2.6
EXPENSES - BY SPORT
PUBLIC VS. PRIVATE & OVERALL
FISCAL YEARS 2011 THROUGH 2015

	Public		Private		Overall	
	Median	Largest	Median	Largest	Median	Largest
2015						
Football	393,300	675,300	441,800	816,200	431,100	816,200
Men's Basketball	150,200	395,300	154,500	454,100	152,700	454,100
Women's Basketball	129,400	321,200	129,500	473,800	129,500	473,800
2014						
Football	335,100	626,900	432,000	804,900	425,400	804,900
Men's Basketball	125,100	449,500	137,600	437,800	136,300	449,500
Women's Basketball	116,600	265,500	119,000	418,700	117,900	418,700
2013						
Football	322,900	663,200	400,000	1,821,800	390,900	1,821,800
Men's Basketball	116,000	369,300	135,200	525,100	131,600	525,100
Women's Basketball	110,900	295,700	117,000	527,100	116,200	527,100
2012						
Football	307,300	595,100	385,700	809,200	381,400	809,200
Men's Basketball	109,700	317,200	128,900	401,100	126,800	401,100
Women's Basketball	99,700	273,900	108,500	374,800	106,200	374,800
2011						
Football	262,700	559,500	362,400	780,200	356,600	780,200
Men's Basketball	101,700	367,600	121,100	409,200	117,800	409,200
Women's Basketball	93,400	328,900	106,600	367,300	103,200	367,300

TABLE 2.7
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
PUBLIC VS. PRIVATE

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
Salaries and Benefits – University Paid			
Men	420,000	622,300	567,100
Women	377,500	412,400	405,900
Administrative and Nongender	688,400	516,100	557,800
Total	1,612,300	1,588,100	1,589,100
Team Travel			
Men	175,700	205,900	196,900
Women	152,000	157,400	154,100
Administrative and Nongender	400	2,400	1,500
Total	343,400	386,100	377,500
Recruiting			
Men	13,100	26,400	23,800
Women	10,200	15,400	14,100
Administrative and Nongender	0	0	0
Total	26,500	47,400	42,600
Equipment/uniforms/supplies			
Men	71,500	103,700	98,500
Women	55,700	49,600	52,900
Administrative and Nongender	10,500	11,700	11,500
Total	147,500	183,000	176,300
Fundraising			
Men	0	0	0
Women	0	0	0
Administrative and Nongender	7,500	600	1,000
Total	13,800	7,200	8,800
Game Expenses			
Men	37,200	42,500	41,800
Women	37,200	35,000	35,500
Administrative and Nongender	3,000	0	0
Total	91,000	87,300	87,900
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Nongender	14,000	35,700	25,700
Total	16,200	44,000	35,300

TABLE 2.7 (CONTINUED)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
PUBLIC VS. PRIVATE

FISCAL YEAR 2015 – MEDIAN VALUES

	Public	Private	Total
Membership Dues			
Men	2,500	1,700	1,800
Women	2,800	1,700	1,800
Administrative and Nongender	20,800	23,500	22,900
Total	27,600	28,200	28,200
Sports Camps			
Men	0	0	0
Women	0	0	0
Administrative and Nongender	0	0	0
Total	0	0	0
Facilities Maintenance and Rental			
Men	2,500	0	0
Women	300	0	0
Administrative and Nongender	52,500	19,900	23,900
Total	90,600	44,200	51,100
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Nongender	40,000	138,500	105,800
Total	85,000	297,900	252,000
Other			
Men	5,600	11,300	9,200
Women	4,800	6,500	6,400
Administrative and Nongender	52,200	36,000	39,900
Total	72,800	83,300	79,900
Total Operating Expenses			
Men	870,200	1,118,500	1,025,300
Women	761,400	743,900	746,700
Administrative and Nongender	1,245,600	1,113,400	1,150,700
Total	2,933,200	3,129,100	3,058,800

TABLE 2.8
TOTAL EXPENSES BY SPORT
OVERALL

FISCAL YEAR 2015 – MEDIAN VALUES

Overall	Men's Program Expenses	Women's Program Expenses
Baseball	141,200	–
Basketball	152,700	129,500
Crew	–	117,400
Equestrian	–	69,100
Fencing	50,900	49,400
Field Hockey	–	101,800
Football	431,100	–
Golf	40,200	37,300
Gymnastics	182,000	154,300
Ice Hockey	201,400	163,100
Lacrosse	129,600	96,000
Rifle	24,100	–
Skiing	69,100	63,600
Soccer	102,900	95,000
Softball	–	99,700
Swimming	73,400	73,500
Tennis	38,800	35,600
Track & Field/ Cross Country	82,100	77,400
Volleyball	58,500	95,400
Water Polo	72,200	66,100
Wrestling	117,500	–
Other	94,000	85,200

TABLE 2.9
TOTAL EXPENSES BY SPORT
PUBLIC VS. PRIVATE
FISCAL YEAR 2015 – MEDIAN VALUES

Public	Men's Program Expenses	Women's Program Expenses	Private	Men's Program Expenses	Women's Program Expenses
Baseball	153,200	–	Baseball	140,300	–
Basketball	150,200	129,400	Basketball	154,500	129,500
Crew	–	52,600	Crew	–	120,100
Equestrian	–	46,400	Equestrian	–	71,500
Fencing	–	11,800	Fencing	50,900	49,500
Field Hockey	–	107,700	Field Hockey	–	100,300
Football	393,300	–	Football	441,800	–
Golf	31,100	32,000	Golf	41,600	37,900
Gymnastics	–	134,300	Gymnastics	–	154,300
Ice Hockey	165,000	142,200	Ice Hockey	231,000	179,200
Lacrosse	134,100	105,900	Lacrosse	129,600	92,000
Rifle	–	–	Rifle	24,100	–
Skiing	42,200	39,800	Skiing	92,200	76,100
Soccer	111,100	99,300	Soccer	101,900	94,600
Softball	–	110,700	Softball	–	98,100
Swimming	72,100	70,300	Swimming	40,500	74,500
Tennis	31,800	30,200	Tennis	80,800	37,800
Track & Field/ Cross Country	96,900	79,900	Track & Field/ Cross Country	71,300	75,700
Volleyball	47,200	99,300	Volleyball	71,300	95,200
Water Polo	–	–	Water Polo	72,200	66,100
Wrestling	92,000	–	Wrestling	120,100	–
Other	23,900	41,700	Other	98,500	101,300

TABLE 2.10 (A)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
OVERALL

FISCAL YEAR 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	48,700	16,500	67,600
Basketball	64,400	21,200	89,200
Cross Country/Track	27,900	11,500	43,700
Fencing	19,000	3,400	25,900
Football	90,700	173,200	265,200
Golf	13,000	0	15,300
Gymnastics	68,100	1,300	69,500
Ice Hockey	61,700	17,000	81,500
Lacrosse	47,800	12,500	63,800
Rifle	24,100	0	24,100
Skiing	23,900	8,100	32,900
Soccer	46,200	8,700	56,500
Swimming	26,700	8,000	37,500
Tennis	17,700	1,500	19,800
Volleyball	20,000	4,000	24,800
Water Polo	25,900	5,400	34,200
Wrestling	42,400	8,300	56,900
Other	27,200	12,700	38,500

TABLE 2.10 (B)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
OVERALL

FISCAL YEAR 2015 – MEDIAN VALUES

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	55,200	17,200	77,600
Bowling	10,400	0	14,100
Crew	37,900	11,300	50,200
Cross Country/Track	27,200	10,600	41,000
Equestrian	21,300	0	25,500
Fencing	15,600	3,400	22,300
Field Hockey	48,700	9,000	59,700
Golf	13,300	0	15,100
Gymnastics	36,100	7,800	60,400
Ice Hockey	58,600	14,700	75,400
Lacrosse	41,100	6,500	50,300
Rifle	–	–	–
Skiing	19,800	8,100	28,100
Soccer	43,600	7,900	53,000
Softball	39,500	8,100	48,400
Swimming	25,900	7,700	35,900
Tennis	16,700	1,600	19,100
Volleyball	40,200	6,700	51,800
Water Polo	29,200	7,300	34,300
Other	41,800	9,500	55,300

TABLE 2.11
SALARIES AND BENEFITS
FISCAL YEAR 2015 – 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	286,900	271,300	–	374,600	309,800	–	354,200	303,200	–
Assistant Coaches	85,100	78,600	–	226,500	87,500	–	198,400	83,300	–
Administrative Salaries	–	–	688,400	–	–	527,100	–	–	557,800
Total Program	420,000	377,500	688,400	622,300	412,400	527,100	567,100	405,900	557,800

TABLE 2.12
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
PERCENT OF TOTAL EXPENSES

FISCAL YEAR 2015 – BASED ON MEAN VALUES

	Public	Private	Total
Salaries and Benefits - University			
Men	13%	17%	17%
Women	12%	12%	12%
Administrative and Nongender	21%	15%	16%
Total	46%	45%	45%
Team Travel			
Men	6%	6%	6%
Women	5%	5%	5%
Administrative and Nongender	0%	1%	1%
Total	11%	12%	12%
Recruiting			
Men	1%	1%	1%
Women	0%	1%	0%
Administrative and Nongender	0%	0%	0%
Total	1%	2%	1%
Equipment/uniforms/supplies			
Men	3%	3%	3%
Women	2%	2%	2%
Administrative and Nongender	1%	1%	1%
Total	6%	5%	6%
Fundraising			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Nongender	1%	0%	0%
Total	1%	1%	1%
Game Expenses			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Nongender	0%	0%	0%
Total	3%	3%	3%
Medical			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Nongender	1%	1%	1%
Total	1%	2%	1%

	Public	Private	Total
Membership Dues			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Nongender	1%	1%	1%
Total	1%	1%	1%
Sports Camps			
Men	1%	0%	0%
Women	1%	0%	0%
Administrative and Nongender	0%	0%	0%
Total	1%	1%	1%
Facilities Maintenance and Rental			
Men	1%	0%	0%
Women	1%	0%	0%
Administrative and Nongender	7%	4%	5%
Total	9%	5%	5%
Indirect Institutional Support			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Nongender	14%	18%	17%
Total	15%	19%	19%
Other			
Men	1%	1%	1%
Women	0%	1%	1%
Administrative and Nongender	3%	2%	2%
Total	4%	4%	4%
Total Operating Expenses			
Men	27%	33%	32%
Women	23%	23%	23%
Administrative and Nongender	50%	44%	45%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.

There were 20 public and 134 private institutions reporting from DIII institutions with football.

There were 27 public and 65 private institutions reporting from DIII institutions without football.

APPENDIX

TABLE 2.14
SUMMARY DATA RESTATED IN 2004 DOLLARS
MEDIAN VALUES

FISCAL YEARS 2011 THROUGH 2015

	With Football	Without Football	Public	Private	Overall
2015 (1.352)					
Men's	940,200	428,300	643,600	827,300	758,400
Women's	595,900	418,400	563,200	550,200	552,300
Coed	942,600	664,700	921,300	823,500	851,100
Total	2,653,500	1,488,700	2,169,500	2,314,400	2,262,400
2014 (1.324)					
Men's	934,300	361,500	602,700	767,200	691,500
Women's	584,200	368,400	549,100	525,600	529,600
Coed	920,400	525,700	817,100	734,400	760,700
Total	2,554,400	1,282,100	2,072,400	2,144,600	2,082,900
2013 (1.285)					
Men's	872,000	341,700	516,000	715,300	684,700
Women's	543,500	378,100	500,300	498,700	499,600
Coed	890,100	461,400	775,500	735,200	738,200
Total	2,512,600	1,185,000	2,066,800	2,047,000	2,060,400
2012 (1.265)					
Men's	839,700	332,400	489,600	696,800	646,100
Women's	525,800	349,600	476,100	484,700	481,700
Coed	887,200	520,700	683,800	752,000	725,900
Total	2,392,700	1,145,800	1,823,800	2,056,700	1,972,600
2011 (1.245)					
Men's	791,400	305,300	404,700	651,000	621,900
Women's	521,000	339,700	392,000	489,500	483,200
Coed	818,500	497,300	740,000	670,400	685,300
Total	2,295,800	1,110,900	1,671,500	1,931,600	1,854,200

Notes: HEPI Values:

2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2;
 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 = 293.2, 2013 = 297.8;
 2014 = 306.7; 2015 = 313.3

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

TABLE 2.15
PERCENTAGE CHANGE FROM PRIOR YEAR
RESTATED IN 2004 DOLLARS

FISCAL YEARS 2011 THROUGH 2015

	Real	With Football Inflationary	Total
2015			
Men's	0.63%	2.13%	2.76%
Women's	2.00%	2.16%	4.16%
Coed	2.41%	2.17%	4.57%
Total	3.88%	2.20%	6.07%
2014			
Men's	7.15%	3.25%	10.40%
Women's	7.49%	3.26%	10.75%
Coed	3.40%	3.14%	6.54%
Total	1.66%	3.09%	4.75%
2013			
Men's	3.84%	1.64%	5.49%
Women's	3.36%	1.62%	4.98%
Coed	0.33%	1.59%	1.92%
Total	5.01%	1.66%	6.67%
2012			
Men's	6.10%	1.71%	7.81%
Women's	0.92%	1.64%	2.56%
Coed	8.39%	1.74%	10.13%
Total	4.22%	1.68%	5.90%
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%

	Real	Without Football Inflationary	Total
2015			
Men's	18.47%	2.51%	20.98%
Women's	13.57%	2.40%	15.97%
Coed	26.43%	2.67%	29.10%
Total	16.11%	2.46%	18.57%
2014			
Men's	5.79%	3.21%	9.00%
Women's	-2.58%	2.96%	0.38%
Coed	13.94%	3.46%	17.40%
Total	8.19%	3.28%	11.48%
2013			
Men's	2.80%	1.62%	4.42%
Women's	8.16%	1.70%	9.85%
Coed	-11.38%	1.40%	-9.98%
Total	3.42%	1.64%	5.06%
2012			
Men's	8.88%	1.75%	10.63%
Women's	2.91%	1.66%	4.58%
Coed	4.71%	1.68%	6.39%
Total	3.14%	1.65%	4.79%
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%

Notes: 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. The Total Change reflects unadjusted amounts for the period.

APPENDIX C

TABLE 2.16
TOTAL OPERATING EXPENSES – PERCENTILES
WITH FOOTBALL
FISCAL YEAR 2015

1-10	811,700	1,835,900
11-20	1,836,900	2,329,300
21-30	2,330,300	2,688,900
31-40	2,689,900	3,083,600
41-50	3,084,600	3,381,100
51-60	3,382,100	3,754,600
61-70	3,755,600	4,123,600
71-80	4,124,600	4,491,100
81-90	4,492,100	6,634,000
91-100	6,635,000	16,042,800

TABLE 2.17
TOTAL OPERATING EXPENSES – PERCENTILES
WITHOUT FOOTBALL
FISCAL YEAR 2015

1-10	446,500	745,500
11-20	746,500	947,400
21-30	948,400	1,212,100
31-40	1,213,100	1,473,400
41-50	1,474,400	1,696,500
51-60	1,697,500	2,139,000
61-70	2,140,000	2,591,800
71-80	2,592,800	3,274,400
81-90	3,275,400	4,665,400
91-100	4,666,400	9,805,800

TABLE 2.18
MEN'S OPERATING RESULTS – PERCENTILES
WITH FOOTBALL
FISCAL YEAR 2015

1-10	241,600	656,600
11-20	657,600	834,300
21-30	835,300	1,007,000
31-40	1,008,000	1,094,800
41-50	1,095,800	1,236,000
51-60	1,237,000	1,338,000
61-70	1,339,000	1,492,300
71-80	1,493,300	1,657,700
81-90	1,658,700	1,941,100
91-100	1,942,100	4,289,800

TABLE 2.19
MEN'S OPERATING EXPENSES – PERCENTILES
WITHOUT FOOTBALL
FISCAL YEAR 2015

1-10	0	1,900
11-20	2,900	217,300
21-30	218,300	301,100
31-40	302,100	392,200
41-50	393,200	477,600
51-60	478,600	661,600
61-70	662,600	790,600
71-80	791,600	874,800
81-90	875,800	1,085,500
91-100	1,086,500	3,074,500

APPENDIX C (CONTINUED)

TABLE 2.20
WOMEN'S OPERATING EXPENSES – PERCENTILES
WITH FOOTBALL
FISCAL YEAR 2015

1-10	0	382,400
11-20	383,400	506,300
21-30	507,300	609,600
31-40	610,600	682,700
41-50	683,700	772,500
51-60	773,500	843,800
61-70	844,800	965,000
71-80	966,000	1,083,800
81-90	1,084,800	1,405,600
91-100	1,406,600	3,060,100

TABLE 2.21
WOMEN'S OPERATING EXPENSES – PERCENTILES
WITHOUT FOOTBALL
FISCAL YEAR 2015

1-10	114,900	226,900
11-20	227,900	284,300
21-30	285,300	381,700
31-40	382,700	444,500
41-50	445,500	486,700
51-60	487,700	705,300
61-70	706,300	783,800
71-80	784,800	934,400
81-90	935,400	1,097,100
91-100	1,098,100	2,554,600

TABLE 2.22
NONGENDER OPERATING EXPENSES – PERCENTILES
WITH FOOTBALL
FISCAL YEAR 2015

1-10	0	404,500
11-20	405,500	683,600
21-30	684,600	915,600
31-40	916,600	1,053,700
41-50	1,054,700	1,217,600
51-60	1,218,600	1,446,400
61-70	1,447,400	1,668,800
71-80	1,669,800	2,202,100
81-90	2,203,100	3,509,600
91-100	3,510,600	12,631,900

TABLE 2.23
NONGENDER OPERATING EXPENSES – PERCENTILES
WITHOUT FOOTBALL
FISCAL YEAR 2015

1-10	0	0
11-20	0	312,600
21-30	313,600	453,000
31-40	454,000	574,100
41-50	575,100	695,100
51-60	696,100	835,800
61-70	836,800	1,163,500
71-80	1,164,500	1,656,400
81-90	1,657,400	2,518,800
91-100	2,519,800	7,146,300

GLOSSARY

Athletics aid equivalencies:

Full-time grants-in-aid awarded regardless of them 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 Subdivision:

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

Football Championship Subdivision:

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

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.

Glossary

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 earlier years. It also should 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.
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.)
Nongender revenues and expenses:	Revenues and expenses that are not specifically related to men's or women's programs are grouped as either Nongender or Administrative. Please see Suggestions for the Reader in the Introduction.
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.
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.

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.
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.
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.



Supporting
student-athlete
success on the field,
in the classroom
and for life
