

# Revenues & EXPENSES

2004 – 2013

NCAA® DIVISION III  
INTERCOLLEGIATE  
ATHLETICS PROGRAMS  
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

P.O. Box 6222

Indianapolis, Indiana 46206-6222

317/917-6222

[www.ncaa.org](http://www.ncaa.org)

April 2014

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

NCAA, NCAA seal, NCAA logo and NATIONAL COLLEGIATE ATHLETIC ASSOCIATION are registered marks of the Association and use in any manner is prohibited unless prior approval is obtained from the Association.

©2014 by the National Collegiate Athletic Association

<b>Executive Summary</b> .....	<u>4</u>
<b>Introduction</b> .....	<u>6</u>
<b>Background and Changes</b> .....	<u>6</u>
<b>Objectives</b> .....	<u>7</u>
<b>Survey Methods</b> .....	<u>7</u>
<b>Organization of the Report</b> .....	<u>8</u>
<b>Suggestions for the Reader</b> .....	<u>8</u>
<b>Findings and Observations</b> .....	<u>9</u>
<b>Summary Information</b> .....	<u>11</u>
2.1 Highlights.....	<u>12</u>
2.2 Activity Data.....	<u>13</u>
2.3 Net Operating Results.....	<u>15</u>
2.4 Total Expenses – Summary.....	<u>15</u>
2.5 Dashboard Indicators.....	<u>16</u>
<b>Division III - with Football</b> .....	<u>17</u>
3.1 through 3.6 Division Summary Tables.....	<u>18</u>
3.1 Summary of Expenses.....	<u>18</u>
3.2 Summary Data.....	<u>19</u>
3.3 Percentage Change from Prior Year.....	<u>20</u>
3.4 Trends in Program Expenses.....	<u>21</u>
3.5 Operating Expenses by Object of Expenditure.....	<u>22</u>
3.6 Operating Expenses by Object of Expenditure.....	<u>24</u>
3.7 through 3.14 Revenue and Expense Details.....	<u>26</u>
3.7 Total Expenses by Sport.....	<u>26</u>
3.8(a) Salaries and Benefits by Sport - Men's Programs.....	<u>27</u>
3.8(b) Salaries and Benefits by Sport - Women's Programs.....	<u>28</u>
3.9 Total Salaries and Benefits.....	<u>29</u>
3.10 Operating Expense Distribution Percentages.....	<u>30</u>
3.11 Total Operating Expenses - Percentiles.....	<u>31</u>
3.12 Men's Operating Expenses - Percentiles.....	<u>31</u>
3.13 Women's Operating Expenses - Percentiles.....	<u>31</u>
3.14 Nongender Operating Expenses - Percentiles.....	<u>31</u>

<b>Division III - without Football</b> .....	<u>32</u>
4.1 through 4.6 Division Summary Tables.....	<u>33</u>
4.1 Summary of Expenses.....	<u>33</u>
4.2 Summary Data.....	<u>34</u>
4.3 Percentage Change from Prior Year.....	<u>35</u>
4.4 Trends in Program Expenses.....	<u>36</u>
4.5 Operating Expenses by Object of Expenditure.....	<u>37</u>
4.6 Operating Expenses by Object of Expenditure.....	<u>39</u>
4.7 through 4.14 Revenue and Expense Details.....	<u>41</u>
4.7 Total Expenses by Sport.....	<u>41</u>
4.8(a) Salaries and Benefits by Sport - Men's Programs.....	<u>42</u>
4.8(b) Salaries and Benefits by Sport - Women's Programs.....	<u>43</u>
4.9 Total Salaries and Benefits.....	<u>44</u>
4.10 Operating Expense Distribution Percentages.....	<u>45</u>
4.11 Total Operating Expenses - Percentiles.....	<u>46</u>
4.12 Men's Operating Expenses - Percentiles.....	<u>46</u>
4.13 Women's Operating Expenses - Percentiles.....	<u>46</u>
4.14 Nongender Operating Expenses - Percentiles.....	<u>46</u>
<b>Glossary</b> .....	<u>47</u>

# EXECUTIVE SUMMARY

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

### Fiscal Years 2004 through 2013

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2004 through 2013. 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 2014 edition of the report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of 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 Reporting System (FRS). As a result, this report utilized responses from approximately 65% 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. 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 2014 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items 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 ten-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 108.6 percent since 2004; total expenses for non-football schools have increased by 130.8 percent over the same time period. Over the past year, expenses increased by 6.7 percent for football schools and by 5.1 percent for those without football. (2.1)
- The median number of student-athletes has grown from 448 in 2004 to 531 in 2013 for football schools; median total participants for non-football schools has grown from 242 to 281. (2.1)
- Since 2004, the median expense per student-athlete has increased by 74.3 percent for football schools (to \$6,100) and 100.0 percent for non-football (to \$5,400). (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 to co-ed programs. The respective allocations for non-football schools are 29 percent, 31 percent, and 40 percent. (3.1 & 4.1)
- 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. (3.4 & 4.4)
- 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, field hockey and soccer are highest for the women. (3.8 & 4.8)
- Salaries and benefits, indirect institutional support, and travel are the top three expense items for both subgroups. (3.10 & 4.10)
- The effect of football on total budgets, as well as the various other sports is apparent throughout the report. (3.5 & 4.5)



# INTRODUCTION

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

### Fiscal Years 2004 through 2013

#### BACKGROUND AND CHANGES

The 2014 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 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 2014 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 2013 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 almost fifty percent of total operating expenses in both subgroups.
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 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 2014 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2003. Current data are presented concerning 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.

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 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 65 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 2013 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 2013 fiscal year, with comparisons to the 2004 through 2012 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. Unless otherwise noted, all data are based on median values and are for the 2013 fiscal year.

### Total Expenses (2.1)

- With Football -- Median total expense has increased from \$1,548,000 in 2004 to \$3,229,000 in 2013, an increase of almost 108.6 percent. The increase from 2012 was 6.7 percent.
- Without Football – The increase from \$660,000 in 2004 to \$1,523,000 in 2013 is 130.8 percent. The median total expense increased by 5.1 percent from 2012.

### Number of Student-Athletes (2.1, 2.2)

- With Football -- The average number of participating athletes rose from 448 in 2004 to 531 in 2013. The number of female student-athletes increased by 16.8 percent while the number of male student-athletes increased by 19.6 percent.
- Without Football – The average rose from 242 in 2004 to 281 in 2013. The number of female student-athletes increased by 20.0 percent while the number of male student-athletes increased by 12.6 percent.

### Expense per Student-Athlete (2.1)

- With Football -- The resulting median expense per student athlete has risen steadily from \$3,500 in 2004 to \$6,100 in 2013, a 74.3 percent increase. The median expense per student-athlete grew by 5.2 percent in the last year.
- Without Football – The percentage increase here is even greater at 100.0 percent -- \$2,700 in 2004 versus \$5,400 in 2013. The median expense per student-athlete grew by 1.9 percent in the last year.

### Division Disparity (2.4, 3.11, 4.11)

- With Football -- The wide disparity in the division is evidenced by the largest total expense of \$14,100,700, compared with the median of \$3,228,700 and the smallest of \$782,000. This is particularly true with the sport of Football, where the largest reported is more than double the median.
- Without Football – Similarly, the largest median expense is \$9,248,000, and the median is \$1,522,800.
- 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 2013 fiscal year, total expenses for men's programs was \$1,120,500, which was 34.7 percent of total expenses. The median for women's programs was \$698,400 – 21.6 percent. The percentages in 2004 were 43 and 25, respectively. (3.1)
- Without Football – The median men's expense in 2013 was \$439,100 – 28.8 percent, and for women's was \$485,900 – 31.9 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 2012 to 2013 was 5.5 percent, 1.6 percent of which was inflationary. For women's programs, 1.6 percent of the 5.0 percent increase was inflationary; and 1.7 percent of the 6.7 percent increase in total expenses was due to inflation. (3.3)
- Without Football – After removing the 1.6 percent inflationary gain, men's expenses increased by 2.8 percent. Of the 9.9 percent increase in women's expenses, 1.7 percent was due to inflation. Total expenses increased minimally. (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 ten 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, baseball, and gymnastics. Ice hockey is the most expensive of the women's sports, followed by basketball, gymnastics, equestrian, 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 basketball, baseball and lacrosse. Ice hockey also has the highest median budget for the women, followed by basketball, field hockey, 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 volleyball. (3.8)
- Without Football – Ice hockey, basketball, and lacrosse show the highest salaries for the men, both head coaches and total staff, while ice hockey, basketball, field hockey and soccer top the women head coaches. (4.8)

## Distribution of Expense Line Items

- With Football -- Salaries and benefits represent 44 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 – The ordering is the same as the Football subgroup at 44 percent for salaries and benefits, 22 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 25 percent for football schools and 14 percent without football.
- Athletics expenditures as a percentage of the total institutional budget stayed flat at 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 - one percentage points for the football subgroup and two percentage point for schools without football.

# **SUMMARY INFORMATION**



**TABLE 2.1**  
**HIGHLIGHTS**  
**DIVISION III**  
**Fiscal Years 2004 through 2013**

	With Football	Without Football		With Football	Without Football
<b>Median Total Expenses</b>			<b>Average Number of Athletes</b>		
2013	\$3,228,700	\$1,522,800	2013	531	281
Percent change from 2012	6.67%	5.06%	Percent change from 2012	1.34%	2.18%
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>		
			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%
			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 2013**

	<b>With Football</b>	<b>Without Football</b>
<b>Participating Athletes by Program (Average)</b>		
Men's Program - 2013	330	143
- 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 - 2013	201	138
- 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>With Football</b>	<b>Without Football</b>
<b>Median Expenses per Athlete</b>		
Men's Program - 2013	\$3,400	\$3,100
- 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 - 2013	\$3,500	\$3,500
- 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

Note: Participating Athletes totals represent non– duplicated count.

**TABLE 2.2 (continued)**  
**ACTIVITY DATA**  
**DIVISION III**  
**Fiscal Years 2005 through 2013**

	<b>With Football</b>	<b>Without Football</b>
<b>Annual cost of full grant (Average)</b>		
Public Schools		
2013 - In-state	21,600	22,600
2013 - Out-of-state	30,000	32,600
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		
2013 - In-state/Out-of-state	45,100	43,600
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



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

	<b>2004</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</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	\$3,228,700
<b>Without Football</b>							
Total Expenses	\$659,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400	\$1,522,800

**TABLE 2.4**  
**TOTAL EXPENSES – SUMMARY**  
**DIVISION III**  
**Fiscal Years 2005 through 2013**

	<b>2004</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</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	\$14,100,700
Median	\$1,547,900	\$2,328,100	\$2,581,000	\$2,682,200	\$2,858,200	\$3,026,800	\$3,228,700
<b>Without Football</b>							
Largest Reported	\$4,831,100	\$10,192,000	\$10,832,000	\$10,046,900	\$11,627,200	\$11,503,000	\$9,248,000
Median	\$659,700	\$1,241,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400	\$1,522,800

TABLE 2.5  
DASHBOARD INDICATORS  
DIVISION III  
Median Values  
Fiscal Years 2006 through 2013

	With Football				Without Football			
	2006	2008	2012	2013	2006	2008	2012	2013
Total Sponsorship	20	20	20	20	15	15	15	15
Student Athlete Percentage of Student Body	22.6%	22.9%	24.0%	25.0%	12.4%	12.4%	13.0%	14.0%
Student Body Federal Graduation Rate	66	66		.	58	58		.
Total expenditures	2,011,592	2,328,103	3,026,800	3,228,706	1,055,184	1,241,723	1,449,400	1,522,777
Athletics as a Percentage of Institutional Expenditures	3.7%	3.9%	4.8%	5.0%	2.3%	2.7%	2.7%	3.0%
Spending Increase gap of Ath Exp vs Org Exp	7.0%	1.8%	2.4%	1.0%	6.8%	3.9%	1.4%	2.0%
Athletic Expense per Student-Athlete	5,241	5,748	6,800	7,203	5,312	6,146	7,000	6,941
Salaries, Benefits and Severance as Percentage of Total Expenditures	49.7%	48.9%	48.4%	48.0%	49.8%	47.8%	48.8%	48.0%
Coaches Compensation	31.0%	30.9%	30.1%	31.0%	24.2%	21.5%	21.2%	22.0%
Administrators Compensation	17.8%	17.1%	16.0%	17.0%	23.1%	22.5%	23.1%	23.0%
Participation and Game Expenses as Percentage of Total Expenditure	26.0%	25.4%	25.1%	26.0%	27.4%	26.7%	25.9%	26.0%
Team Travel Expenses as Percentage of Total Expenditure	12.6%	12.7%	11.9%	12.0%	13.8%	13.3%	12.3%	12.0%
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditure	14.9%	17.6%	17.5%	18.0%	15.3%	18.1%	15.2%	14.0%

# **DIVISION III WITH FOOTBALL**



**TABLE 3.1**  
**SUMMARY of EXPENSES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2004 through 2013**

		Total Expenses	
		Median	Largest
<b>2013</b>			
	Men's	1,120,500	4,350,900
	Women's	698,400	2,958,900
	Coed	1,143,800	10,815,400
	Total	3,228,700	14,100,700
<b>2012</b>			
	Men's	1,062,200	4,089,200
	Women's	665,200	2,942,600
	Coed	1,122,300	10,382,000
	Total	3,026,800	13,484,500
<b>2011</b>			
	Men's	985,300	4,109,200
	Women's	648,600	2,777,900
	Coed	1,019,000	9,566,100
	Total	2,858,200	12,338,700
<b>2010</b>			
	Men's	942,600	4,877,800
	Women's	616,200	2,590,600
	Coed	975,200	8,484,300
	Total	2,682,200	11,207,700
<b>2009</b>			
	Men's	945,000	4,732,700
	Women's	594,200	2,392,000
	Coed	898,500	9,660,900
	Total	2,581,000	13,289,100
<b>2008</b>			
	Men's	842,200	4,338,900
	Women's	524,400	2,244,200
	Coed	854,700	9,659,200
	Total	2,328,100	12,677,500
<b>2004</b>			
	Men's	663,200	6,410,900
	Women's	386,000	5,306,500
	Coed	480,600	3,704,200
	Total	1,547,900	12,915,600

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

	Total Expenses
<b>2013 (1.285)</b>	
Men's	872,000
Women's	543,500
Coed	890,100
Total	2,512,600
<b>2012 (1.265)</b>	
Men's	839,700
Women's	525,800
Coed	887,200
Total	2,392,700
<b>2011 (1.245)</b>	
Men's	791,400
Women's	521,000
Coed	818,500
Total	2,295,800
<b>2010 (1.216)</b>	
Men's	775,100
Women's	506,800
Coed	802,000
Total	2,205,800
<b>2009 (1.205)</b>	
Men's	784,200
Women's	493,100
Coed	745,600
Total	2,141,900
<b>2008 (1.179)</b>	
Men's	714,400
Women's	444,800
Coed	725,000
Total	1,974,600
<b>2004 (1.00)</b>	
Men's	663,200
Women's	386,000
Coed	480,600
Total	1,547,900

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

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

**TABLE 3.3**  
**PERCENTAGE CHANGE FROM PRIOR YEAR**  
**RESTATED IN 2004 DOLLARS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Years 2008 through 2013**

		Total Expenses		
		Real	Inflationary	Total
<b>2013</b>	<b>Men's</b>	3.84%	1.64%	5.49%
	<b>Women's</b>	3.36%	1.62%	4.98%
	<b>Coed</b>	0.33%	1.59%	1.92%
	<b>Total</b>	5.01%	1.66%	6.67%
<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 2013**

		Total Expenses	
		Median	Largest
2013	Football	390,900	1,821,800
	Men's Basketball	148,000	525,100
	Women's Basketball	125,400	527,100
2012	Football	380,100	809,200
	Men's Basketball	142,200	367,000
	Women's Basketball	120,800	321,000
2011	Football	356,600	780,200
	Men's Basketball	132,000	409,200
	Women's Basketball	113,500	364,400
2010	Football	341,600	3,076,600
	Men's Basketball	127,400	456,000
	Women's Basketball	108,600	396,900
2009	Football	331,400	2,833,500
	Men's Basketball	120,700	571,500
	Women's Basketball	107,400	456,200
2008	Football	304,100	2,670,200
	Men's Basketball	113,000	396,700
	Women's Basketball	96,800	368,700
2004	Football	223,600	725,500
	Men's Basketball	88,200	563,000
	Women's Basketball	72,900	554,500



**TABLE 3.5**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**  
**Median Values**

	Public	Private	Total
<b>Salaries and Benefits – University paid</b>			
Men	395,400	631,200	612,300
Women	330,900	391,600	386,200
Administrative and Non-gender	621,600	515,800	524,200
Total	1,502,400	1,560,800	1,551,200
<b>Team travel</b>			
Men	192,600	208,100	206,700
Women	154,100	151,000	152,800
Administrative and Non-gender	2,000	3,000	2,900
Total	337,400	363,400	357,000
<b>Recruiting</b>			
Men	20,900	32,100	29,000
Women	10,600	15,900	14,700
Administrative and Non-gender	0	0	0
Total	32,400	54,300	50,900
<b>Equipment/uniforms/supplies</b>			
Men	102,300	114,100	112,000
Women	56,100	53,000	53,000
Administrative and Non-gender	38,600	15,500	19,700
Total	203,600	184,800	185,700
<b>Fundraising</b>			
Men	2,800	0	0
Women	200	0	0
Administrative and Non-gender	14,500	0	0
Total	24,800	6,900	9,200
<b>Game Expenses</b>			
Men	46,100	43,200	43,200
Women	38,800	30,600	31,300
Administrative and Non-gender	6,000	0	700
Total	96,600	86,900	88,000
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	6,100	41,600	36,400
Total	14,600	50,200	41,500

TABLE 3.5 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
Fiscal Year 2013  
Median Values

	Public	Private	Total
<b>Membership Dues</b>			
Men	2,000	1,800	1,800
Women	1,700	1,500	1,500
Administrative and Non-gender	15,500	23,200	22,500
Total	19,500	27,400	27,200
<b>Sports Camps</b>			
Men	2,300	0	0
Women	200	0	0
Administrative and Non-gender	0	0	0
Total	4,800	0	0
<b>Facilities Maintenance and Rental</b>			
Men	5,200	0	0
Women	600	0	0
Administrative and Non-gender	21,900	0	0
Total	70,600	7,500	12,900
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	174,500	390,500	362,300
Total	210,000	477,900	430,700
<b>Other</b>			
Men	3,900	22,800	20,900
Women	2,200	11,300	10,500
Administrative and Non-gender	70,900	40,900	44,000
Total	98,500	117,800	113,000
<b>Total Operating Expenses</b>			
Men	1,001,300	1,158,100	1,120,500
Women	817,600	692,500	698,400
Administrative and Non-gender	1,091,100	1,159,400	1,143,800
<b>Total</b>	<b>3,281,900</b>	<b>3,226,000</b>	<b>3,228,700</b>

TABLE 3.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2013  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	895,200	728,700	623,000	455,300
Women	621,500	441,700	359,700	228,400
Administrative and Non-gender	775,300	662,500	477,900	261,100
Total	2,186,000	1,746,800	1,434,800	904,200
<b>Team travel</b>				
Men	366,700	241,300	192,800	139,200
Women	264,200	180,000	138,000	86,800
Administrative and Non-gender	2,500	4,000	2,300	2,200
Total	680,600	446,900	339,000	242,700
<b>Recruiting</b>				
Men	39,200	32,500	32,400	16,400
Women	20,700	18,200	13,800	7,000
Administrative and Non-gender	0	0	0	0
Total	66,500	55,700	50,000	32,700
<b>Equipment/uniforms/supplies</b>				
Men	137,700	123,600	112,500	67,500
Women	77,400	63,500	51,200	30,300
Administrative and Non-gender	34,800	25,000	19,700	10,500
Total	250,300	225,900	183,800	111,200
<b>Fundraising</b>				
Men	2,600	400	0	0
Women	100	0	0	0
Administrative and Non-gender	2,900	4,600	0	0
Total	23,200	16,000	0	2,000
<b>Game Expenses</b>				
Men	55,800	45,800	42,400	31,200
Women	47,500	31,800	29,100	23,200
Administrative and Non-gender	2,900	900	0	0
Total	120,300	98,400	83,100	62,400

TABLE 3.6 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITH FOOTBALL  
By Expense Quartile  
Fiscal Year 2013  
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	37,100	41,600	32,600	34,300
<b>Total</b>	39,500	63,800	35,500	34,300
<b>Membership Dues</b>				
Men	2,900	2,100	1,300	900
Women	2,600	2,100	900	700
Administrative and Non-gender	25,700	23,600	22,100	18,600
<b>Total</b>	33,200	28,000	27,300	20,400
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	0
Women	600	0	0	0
Administrative and Non-gender	6,600	0	0	0
<b>Total</b>	47,600	7,500	7,700	6,200
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,512,200	381,900	203,100	14,100
<b>Total</b>	1,576,300	631,700	306,700	86,200
<b>Other</b>				
Men	33,200	19,900	33,700	8,300
Women	16,800	12,400	8,700	2,400
Administrative and Non-gender	115,800	39,100	42,100	24,500
<b>Total</b>	196,000	124,300	101,000	38,800
<b>Total Operating Expenses</b>				
Men	1,642,700	1,333,600	1,069,900	716,400
Women	1,190,000	833,100	654,600	401,500
Administrative and Non-gender	2,888,500	1,441,000	1,076,500	601,600
<b>Total</b>	5,619,000	3,625,800	2,785,300	1,823,700

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



TABLE 3.7  
TOTAL EXPENSES BY SPORT  
DIVISION III WITH FOOTBALL  
Fiscal Year 2013  
Median Values

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	135,600	NA
Basketball	148,000	125,400
Crew	NA	96,600
Equestrian	NA	100,900
Fencing	40,500	44,700
Field Hockey	NA	98,600
Football	390,900	NA
Golf	33,200	33,500
Gymnastics	132,700	115,300
Ice Hockey	177,400	146,700
Lacrosse	130,400	96,000
Rifle	23,100	0
Skiing	56,300	48,800
Soccer	93,200	90,700
Softball	NA	91,400
Swimming	65,700	69,000
Tennis	35,300	34,800
Track & Field/X Country	91,700	90,600
Volleyball	79,300	94,700
Water Polo	61,900	63,100
Wrestling	105,000	NA
Other	94,300	71,200

**TABLE 3.8(a)**  
**SALARIES AND BENEFITS BY SPORT**  
**MEN'S PROGRAMS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**  
**Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	48,300	15,900	64,600
Basketball	61,300	22,200	85,400
Cross Country/Track	28,800	14,700	46,300
Fencing	18,800	4,300	23,100
Football	82,500	147,600	234,200
Golf	12,000	0	13,800
Gymnastics	35,300	0	35,300
Ice Hockey	50,600	16,800	73,500
Lacrosse	48,400	11,400	59,300
Rifle	23,100	0	23,100
Skiing	21,400	3,200	24,300
Soccer	41,700	9,500	52,500
Swimming	24,400	8,600	33,000
Tennis	16,700	900	18,700
Volleyball	24,400	5,400	31,900
Water Polo	23,000	5,500	32,100
Wrestling	42,600	10,300	55,800
Other	46,600	7,800	52,600

**TABLE 3.8(b)**  
**SALARIES AND BENEFITS BY SPORT**  
**WOMEN'S PROGRAMS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**  
**Median Values**

	<b>Head Coach</b>	<b>All Assistant Coaches</b>	<b>Total Coaches</b>
<b>Basketball</b>	52,800	18,300	74,400
<b>Bowling</b>	11,300	1,000	16,500
<b>Crew</b>	36,600	11,700	51,500
<b>Cross Country/Track</b>	28,400	14,700	46,500
<b>Equestrian</b>	26,100	2,500	26,100
<b>Fencing</b>	23,100	4,300	27,500
<b>Field Hockey</b>	47,200	10,700	59,200
<b>Golf</b>	12,700	0	13,600
<b>Gymnastics</b>	33,100	9,900	42,900
<b>Ice Hockey</b>	50,600	16,200	68,700
<b>Lacrosse</b>	41,300	7,500	51,400
<b>Rifle</b>	0	0	0
<b>Skiing</b>	21,400	3,600	24,300
<b>Soccer</b>	42,000	7,500	50,700
<b>Softball</b>	37,100	8,200	48,300
<b>Swimming</b>	24,900	7,800	33,300
<b>Tennis</b>	16,100	1,000	18,000
<b>Volleyball</b>	40,100	9,000	51,600
<b>Water Polo</b>	31,100	10,400	36,100
<b>Other</b>	35,500	5,700	46,700

**TABLE 3.9**  
**TOTAL SALARIES AND BENEFITS**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**  
**Median Values**

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	249,900	239,100	0	352,500	299,600	0	343,900	297,000	0
Assistant Coaches	135,000	71,700	0	261,700	87,200	0	253,400	86,000	0
Administrative Salaries	0	0	621,600	0	0	517,500	0	0	527,700
<b>Total Program</b>	<b>395,400</b>	<b>330,900</b>	<b>621,600</b>	<b>631,200</b>	<b>396,000</b>	<b>517,500</b>	<b>612,300</b>	<b>386,200</b>	<b>527,700</b>



**TABLE 3.10**  
**OPERATING EXPENSE DISTRIBUTION PERCENTAGES**  
**DIVISION III WITH FOOTBALL**  
**PERCENT OF TOTAL EXPENSES**  
**Mean Values**  
**Fiscal Year 2013**

	Public	Private	Total		Public	Private	Total
<b>Salaries and Benefits – University paid</b>				<b>Membership Dues</b>			
Men	15%	18%	18%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	19%	14%	15%	Administrative and Non-gender	0%	1%	1%
Total	45%	44%	44%	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	1%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	13%	11%	12%	Total	2%	1%	1%
<b>Recruiting</b>				<b>Facilities Maintenance and Rental</b>			
Men	1%	1%	1%	Men	1%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	5%	1%	2%
Total	1%	2%	2%	Total	7%	2%	2%
<b>Equipment/uniforms/supplies</b>				<b>Indirect Institutional Support</b>			
Men	3%	3%	3%	Men	1%	1%	1%
Women	2%	2%	2%	Women	1%	0%	1%
Administrative and Non-gender	2%	1%	1%	Administrative and Non-gender	12%	22%	21%
Total	7%	6%	6%	Total	14%	23%	22%
<b>Fundraising</b>				<b>Other</b>			
Men	0%	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	3%	2%	3%
Total	1%	1%	1%	Total	4%	4%	4%
<b>Game Expenses</b>				<b>Total Operating Expenses</b>			
Men	2%	2%	2%	Men	32%	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	4%	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	1%	1%	1%				
Total	1%	2%	1%				

**There were 21 public and 149 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 2013**

<b>1-10</b>	784,800	1,722,800
<b>11-20</b>	1,723,800	2,231,200
<b>21-30</b>	2,232,200	2,565,900
<b>31-40</b>	2,566,900	2,865,300
<b>41-50</b>	2,866,300	3,227,700
<b>51-60</b>	3,228,700	3,514,000
<b>61-70</b>	3,515,000	3,932,700
<b>71-80</b>	3,933,700	4,448,000
<b>81-90</b>	4,449,000	6,522,000
<b>91-100</b>	6,523,000	14,100,700

**TABLE 3.12**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	246,800	639,000
<b>11-20</b>	640,000	827,100
<b>21-30</b>	828,100	915,600
<b>31-40</b>	916,600	1,018,700
<b>41-50</b>	1,019,700	1,119,500
<b>51-60</b>	1,120,500	1,225,800
<b>61-70</b>	1,226,800	1,437,500
<b>71-80</b>	1,438,500	1,622,100
<b>81-90</b>	1,623,100	1,883,800
<b>91-100</b>	1,884,800	4,350,900

**TABLE 3.13**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	0	371,600
<b>11-20</b>	372,600	454,900
<b>21-30</b>	455,900	580,800
<b>31-40</b>	581,800	635,500
<b>41-50</b>	636,500	697,400
<b>51-60</b>	698,400	812,800
<b>61-70</b>	813,800	920,400
<b>71-80</b>	921,400	1,059,100
<b>81-90</b>	1,060,100	1,382,300
<b>91-100</b>	1,383,300	2,958,900

**TABLE 3.14**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	0	445,200
<b>11-20</b>	446,200	635,400
<b>21-30</b>	636,400	828,800
<b>31-40</b>	829,800	1,033,300
<b>41-50</b>	1,034,300	1,142,800
<b>51-60</b>	1,143,800	1,346,500
<b>61-70</b>	1,347,500	1,613,000
<b>71-80</b>	1,614,000	2,188,900
<b>81-90</b>	2,189,900	3,279,800
<b>91-100</b>	3,280,800	10,815,400

# **DIVISION III WITHOUT FOOTBALL**

**TABLE 4.1**  
**SUMMARY of EXPENSES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Years 2004 through 2013**

		Total Expenses	
		Median	Largest
<b>2013</b>			
	Men's	439,100	2,929,500
	Women's	485,900	2,178,200
	Coed	592,900	6,392,400
	Total	1,522,800	9,248,000
<b>2012</b>			
	Men's	420,500	4,003,700
	Women's	442,300	1,994,800
	Coed	658,700	9,962,700
	Total	1,449,400	11,503,000
<b>2011</b>			
	Men's	380,100	2,482,600
	Women's	422,900	1,884,500
	Coed	619,200	9,958,400
	Total	1,383,100	11,627,200
<b>2010</b>			
	Men's	358,600	3,213,200
	Women's	398,300	2,035,700
	Coed	647,700	8,459,400
	Total	1,379,800	10,046,900
<b>2009</b>			
	Men's	356,600	2,209,300
	Women's	370,400	1,629,400
	Coed	613,800	9,393,900
	Total	1,281,800	10,832,000
<b>2008</b>			
	Men's	359,000	2,147,700
	Women's	342,100	1,534,300
	Coed	635,700	8,973,200
	Total	1,241,700	10,192,000
<b>2004</b>			
	Men's	218,900	1,780,000
	Women's	217,900	1,268,100
	Coed	203,300	3,541,600
	Total	659,700	4,831,100



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

	Total Expenses
<b>2013 (1.285)</b>	
Men's	341,700
Women's	378,100
Coed	461,400
<b>Total</b>	<b>1,185,000</b>
<b>2012 (1.265)</b>	
Men's	332,400
Women's	349,600
Coed	520,700
<b>Total</b>	<b>1,145,800</b>
<b>2011 (1.245)</b>	
Men's	305,300
Women's	339,700
Coed	497,300
<b>Total</b>	<b>1,110,900</b>
<b>2010 (1.216)</b>	
Men's	294,900
Women's	327,500
Coed	532,700
<b>Total</b>	<b>1,134,700</b>
<b>2009 (1.205)</b>	
Men's	295,900
Women's	307,400
Coed	509,400
<b>Total</b>	<b>1,063,800</b>
<b>2008 (1.179)</b>	
Men's	304,500
Women's	290,200
Coed	539,200
<b>Total</b>	<b>1,053,200</b>
<b>2004 (1.00)</b>	
Men's	218,900
Women's	217,900
Coed	203,300
<b>Total</b>	<b>659,700</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; 2013 = 297.8  
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 2008 through 2013**

		Total Expenses		
		Real	Inflationary	Total
<b>2013</b>				
	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%
<b>2012</b>				
	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%
<b>2011</b>				
	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%
<b>2010</b>				
	Men's	-0.37%	0.82%	0.45%
	Women's	6.68%	0.96%	7.64%
	Coed	4.66%	0.84%	5.49%
	Total	6.64%	0.98%	7.63%
<b>2009</b>				
	Men's	-2.95%	2.39%	-0.56%
	Women's	5.86%	2.33%	8.19%
	Coed	-5.57%	2.11%	-3.46%
	Total	1.04%	2.18%	3.22%
<b>2008</b>				
	Men's	5.54%	4.93%	10.46%
	Women's	1.40%	4.81%	6.21%
	Coed	8.23%	5.34%	13.57%
	Total	2.03%	5.13%	7.16%

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 2013**

		Total Expenses	
		Median	Largest
<b>2013</b>			
	Men's Basketball	104,400	448,400
	Women's Basketball	82,900	452,700
<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 2013  
Median Values

	Public	Private	Total
<b>Salaries and Benefits – University paid</b>			
Men	233,000	152,600	171,400
Women	230,700	221,200	229,300
Administrative and Non-gender	481,000	332,100	363,000
Total	1,031,100	662,800	704,100
<b>Team travel</b>			
Men	115,700	92,300	96,700
Women	112,600	89,300	90,200
Administrative and Non-gender	0	0	0
Total	232,900	201,500	209,100
<b>Recruiting</b>			
Men	8,200	10,600	9,300
Women	6,200	10,200	9,000
Administrative and Non-gender	0	0	0
Total	11,400	20,600	19,900
<b>Equipment/uniforms/supplies</b>			
Men	43,200	40,100	41,700
Women	39,400	39,400	39,400
Administrative and Non-gender	5,500	800	2,500
Total	107,600	96,200	99,600
<b>Fundraising</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	2,600	0	0
Total	6,000	0	600
<b>Game Expenses</b>			
Men	31,100	25,600	26,800
Women	30,800	27,900	29,000
Administrative and Non-gender	0	0	0
Total	70,200	60,500	61,700
<b>Medical</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	11,700	600	7,800
Total	15,900	11,600	12,500

TABLE 4.5 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2013  
Median Values

	Public	Private	Total
<b>Membership Dues</b>			
Men	1,500	1,000	1,100
Women	1,900	1,200	1,700
Administrative and Non-gender	14,800	16,200	15,700
Total	19,400	20,900	20,500
<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	8,600	12,000	10,700
<b>Indirect Institutional Support</b>			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	60,000	0	0
Total	110,000	116,500	116,000
<b>Other</b>			
Men	1,400	0	0
Women	700	1,100	1,000
Administrative and Non-gender	36,900	22,400	30,500
Total	52,000	40,100	46,200
<b>Total Operating Expenses</b>			
Men	521,700	422,400	439,100
Women	487,000	470,200	485,900
Administrative and Non-gender	871,900	525,400	592,900
<b>Total</b>	1,981,900	1,451,400	1,522,800



TABLE 4.6  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2013  
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
<b>Salaries and Benefits – University paid</b>				
Men	408,300	239,300	149,900	44,700
Women	478,100	269,500	171,400	88,100
Administrative and Non-gender	753,600	460,500	283,800	109,200
Total	1,633,900	998,300	595,800	283,300
<b>Team travel</b>				
Men	200,900	123,700	84,900	23,400
Women	195,600	119,200	79,900	45,000
Administrative and Non-gender	3,900	0	600	0
Total	442,300	244,600	173,600	87,500
<b>Recruiting</b>				
Men	23,400	12,000	7,700	0
Women	19,500	11,900	7,800	3,100
Administrative and Non-gender	0	0	0	0
Total	48,400	24,500	15,900	7,800
<b>Equipment/uniforms/supplies</b>				
Men	98,400	55,800	37,400	12,200
Women	71,400	43,700	32,500	19,600
Administrative and Non-gender	30,100	5,900	400	0
Total	182,200	123,800	91,000	37,800
<b>Fundraising</b>				
Men	100	0	0	0
Women	300	0	0	0
Administrative and Non-gender	5,900	0	0	0
Total	18,200	3,000	0	0
<b>Game Expenses</b>				
Men	40,000	32,400	26,600	16,900
Women	38,800	33,300	25,300	23,400
Administrative and Non-gender	3,200	0	600	0
Total	89,300	69,400	58,500	44,000

TABLE 4.6 (continued)  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION III WITHOUT FOOTBALL  
By Expense Quartile  
Fiscal Year 2013  
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	19,900	16,700	5,600	0
<b>Total</b>	27,500	16,700	6,100	9,800
<b>Membership Dues</b>				
Men	2,600	1,000	1,200	0
Women	3,200	1,100	900	800
Administrative and Non-gender	22,900	20,200	15,900	5,800
<b>Total</b>	29,600	25,300	20,700	14,300
<b>Facilities Maintenance and Rental</b>				
Men	0	0	0	0
Women	0	400	0	1,100
Administrative and Non-gender	8,600	0	0	0
<b>Total</b>	31,000	11,800	500	2,900
<b>Indirect Institutional Support</b>				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,036,200	5,000	0	0
<b>Total</b>	1,043,900	120,600	52,800	31,500
<b>Other</b>				
Men	3,700	400	0	0
Women	4,600	900	0	1,500
Administrative and Non-gender	57,500	48,800	33,100	11,300
<b>Total</b>	105,700	62,900	37,000	14,400
<b>Total Operating Expenses</b>				
Men	812,100	612,600	380,400	144,300
Women	872,200	615,300	378,200	238,500
Administrative and Non-gender	2,147,600	777,500	486,100	251,300
<b>Total</b>	3,918,900	1,975,200	1,267,600	746,800

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

**TABLE 4.7**  
**TOTAL EXPENSES BY SPORT**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2013**  
**Median Values**

<b>Sport</b>	<b>Men's Program Expenses</b>	<b>Women's Program Expenses</b>
Baseball	103,600	NA
Basketball	104,400	82,900
Crew	NA	58,800
Equestrian	NA	68,000
Fencing	41,100	18,600
Field Hockey	NA	76,200
Football	NA	NA
Golf	24,700	35,500
Gymnastics	NA	41,800
Ice Hockey	180,900	129,300
Lacrosse	101,000	73,900
Rifle	0	0
Skiing	61,500	61,500
Soccer	73,400	75,700
Softball	NA	67,400
Swimming	61,900	55,700
Tennis	27,400	23,700
Track & Field/X Country	31,900	28,200
Volleyball	39,400	57,200
Water Polo	52,600	39,200
Wrestling	81,600	NA
Other	43,600	29,100

TABLE 4.8(a)  
SALARIES AND BENEFITS BY SPORT  
MEN'S PROGRAMS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2013  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	25,500	6,300	34,700
Basketball	39,500	6,900	48,900
Cross Country/Track	9,200	1,700	13,400
Fencing	10,700	5,400	16,700
Football	0	0	0
Golf	7,900	0	9,000
Gymnastics	0	0	0
Ice Hockey	47,900	14,000	65,900
Lacrosse	39,000	6,800	44,000
Rifle	0	0	0
Skiing	22,400	1,500	22,400
Soccer	27,300	4,400	30,700
Swimming	20,400	4,400	28,800
Tennis	9,000	1,300	10,200
Volleyball	7,500	3,000	11,500
Water Polo	14,900	3,800	17,400
Wrestling	18,000	7,000	25,200
Other	7,700	2,000	18,100

TABLE 4.8(b)  
SALARIES AND BENEFITS BY SPORT  
WOMEN'S PROGRAMS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2013  
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	33,500	5,300	41,500
Bowling	7,400	0	7,400
Crew	20,900	5,400	29,600
Cross Country/Track	8,900	1,800	11,600
Equestrian	15,200	4,300	15,200
Fencing	5,800	4,900	8,100
Field Hockey	32,000	4,500	39,900
Golf	13,900	1,100	15,800
Gymnastics	9,900	3,800	13,700
Ice Hockey	47,200	8,100	65,700
Lacrosse	26,100	4,800	34,700
Rifle	0	0	0
Skiing	17,200	1,500	22,400
Soccer	25,700	3,800	35,100
Softball	20,000	4,500	27,000
Swimming	19,600	4,000	25,700
Tennis	8,700	1,500	11,300
Volleyball	18,300	3,800	25,200
Water Polo	14,900	3,800	17,400
Other	5,200	0	12,100



TABLE 4.9  
TOTAL SALARIES AND BENEFITS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 2013  
Median Values

	— Public —			— Private —			— Total —		
	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender	Men's Program	Women's Program	Non-gender
Head Coaches	174,300	161,800	0	126,200	162,900	0	131,900	161,800	0
Assistant Coaches	40,700	40,700	0	24,800	22,700	0	28,300	28,700	0
Administrative Salaries	0	0	481,000	0	0	332,100	0	0	363,000
Total Program	233,000	230,700	481,000	155,300	221,200	332,100	171,400	229,300	363,000

TABLE 4.10  
OPERATING EXPENSE DISTRIBUTION PERCENTAGES  
DIVISION III WITHOUT FOOTBALL  
PERCENT OF TOTAL EXPENSES  
Mean Values  
Fiscal Year 2013

	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%	14%	13%	Women	0%	0%	0%
Administrative and Non-gender	25%	17%	20%	Administrative and Non-gender	1%	1%	1%
Total	48%	42%	44%	Total	1%	1%	1%
<b>Team travel</b>				<b>Sports Camps</b>			
Men	5%	6%	6%	Men	1%	1%	1%
Women	6%	6%	6%	Women	1%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	13%	12%	Total	1%	1%	1%
<b>Recruiting</b>				<b>Facilities Maintenance and Rental</b>			
Men	0%	1%	1%	Men	0%	0%	0%
Women	0%	1%	1%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	3%	2%	2%
Total	1%	1%	1%	Total	4%	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%	2%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	18%	20%	19%
Total	5%	5%	5%	Total	19%	23%	22%
<b>Fundraising</b>				<b>Other</b>			
Men	0%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	1%	0%
Administrative and Non-gender	1%	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	2%	2%	2%	Men	23%	25%	25%
Women	2%	2%	2%	Women	24%	29%	28%
Administrative and Non-gender	0%	1%	0%	Administrative and Non-gender	53%	45%	48%
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 35 public and 86 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 2013**

<b>1-10</b>	421,600	571,500
<b>11-20</b>	572,500	844,600
<b>21-30</b>	845,600	1,059,400
<b>31-40</b>	1,060,400	1,336,700
<b>41-50</b>	1,337,700	1,521,800
<b>51-60</b>	1,522,800	1,928,400
<b>61-70</b>	1,929,400	2,324,800
<b>71-80</b>	2,325,800	2,936,700
<b>81-90</b>	2,937,700	4,334,300
<b>91-100</b>	4,335,300	9,248,000

**TABLE 4.12**  
**MEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	0	0
<b>11-20</b>	0	190,800
<b>21-30</b>	191,800	240,500
<b>31-40</b>	241,500	355,300
<b>41-50</b>	356,300	438,100
<b>51-60</b>	439,100	578,400
<b>61-70</b>	579,400	667,500
<b>71-80</b>	668,500	803,500
<b>81-90</b>	804,500	942,700
<b>91-100</b>	943,700	9,248,000

**TABLE 4.13**  
**WOMEN'S OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	94,100	181,900
<b>11-20</b>	182,900	253,800
<b>21-30</b>	254,800	312,000
<b>31-40</b>	313,000	398,700
<b>41-50</b>	399,700	484,900
<b>51-60</b>	485,900	609,500
<b>61-70</b>	610,500	746,600
<b>71-80</b>	747,600	834,700
<b>81-90</b>	835,700	1,066,500
<b>91-100</b>	1,067,500	2,178,200

**TABLE 4.14**  
**NONGENDER OPERATING EXPENSES – PERCENTILES**  
**DIVISION III WITHOUT FOOTBALL**  
**Fiscal Year 2013**

<b>1-10</b>	0	0
<b>11-20</b>	0	275,800
<b>21-30</b>	276,800	387,200
<b>31-40</b>	388,200	503,500
<b>41-50</b>	504,500	591,900
<b>51-60</b>	592,900	759,900
<b>61-70</b>	760,900	1,075,600
<b>71-80</b>	1,076,600	1,470,500
<b>81-90</b>	1,471,500	2,304,800
<b>91-100</b>	2,305,800	6,392,400

# GLOSSARY

## **Athletics aid equivalencies:**

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

## **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.		



we are committed  
to providing a  
**quality**  
education to

**STUDENT -- ATHLETES**

