14-Year Trends in Division II Athletics Finances
Data

- The data used here were collected from the NCAA Financial Reporting System for fiscal years 2004-05 through 2017-18.
- Significant changes were made to the process beginning with the data collection in 2003-04 (e.g., definitional changes, agreed-upon procedures, etc.), so previous data are not comparable.
- 305 Division II institutions provided data to the NCAA Financial Information System.
Generated Revenue Sources

- Ticket sales.
- NCAA and conference distribution.
- Contributions from alumni and others.
- Other:
  - Guarantees and options.
  - Third party support.
  - Concessions.
  - Broadcast rights.
  - Royalties/advertising/sponsorship.
  - Sports camps.
  - Endowment/investment income.
Allocated Revenue Sources

Allocated support:

- Student activity fees.
- Direct government support.
- Direct institutional support.
- Indirect institutional support.
Summary Data for Division II (by Football Sponsorship)
## Median (and Range) 2018 Revenues and Expenses for Division II Institutions by Football Sponsorship

<table>
<thead>
<tr>
<th></th>
<th>Division II with MFB</th>
<th>Division II without MFB</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Median</td>
<td>Minimum</td>
</tr>
<tr>
<td>Generated Revenues</td>
<td>$855,682</td>
<td>$20,879</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$7,062,187</td>
<td>$1,078,284</td>
</tr>
<tr>
<td>Tot Expenses</td>
<td>$7,179,450</td>
<td>$1,903,509</td>
</tr>
<tr>
<td>Net Generated Revenue</td>
<td>($6,057,141)</td>
<td>($18,955,750)</td>
</tr>
</tbody>
</table>
Summary of 2018
Division II – with MFB Data

- Large disparities seen in both revenues and expenses across Division II – with MFB institutions (expenses ranged from approximately $1.9 to $20.8 million and revenues ranged from $1.1 to $20.8 million). The median expenses for this group of institutions was $7.2 million.

- The median generated revenues ranged from $20,000 to $6.5 million. The median generated revenue was approximately $860,000.

- Generated revenues did not exceed expenses for any institution in 2018.

- The median institution shows negative net generated revenue of approximately $6.1 million. This could be construed as the cost to the institution of running a Division II athletics program with football.
Summary of 2018 Division II without MFB Data

- Large disparities seen in both revenues and expenses across Division II – without MFB institutions (expenses ranged from approximately $330,000 to $24.5 million and revenues ranged from $350,000 to $24.6 million). The median expenses for this group of institutions was $5.6 million.

- The median generated revenues ranged from $0 to $2.7 million. The median generated revenue was approximately $390,000.

- Generated revenues did not exceed expenses for any institution in 2018.

- The median negative net generated revenue for Division II – without MFB schools is approximately $5.2 million. This could be construed as the cost to the institution of running a Division II athletics program without football.
Revenue and Expense Trends from 2005 to 2018 (by Football Sponsorship)
Division II Median Total Revenues

Percentage increase from 2005-2018:
With MFB = 98.5%
Without MFB = 155.1%
Division II Median Generated Revenues With and Without Football (2005-2018)

Percentage increase from 2005-2018:
With MFB = 87.3%
Without MFB = 102.7%
Division II Median Total Expenses

Percentage increase from 2005-2018:
With MFB = 108.1%
Without MFB = 135.8%
Division II Net Operating Results Excluding Allocated Support With or Without Football (2005-2018)

($7,000,000)  ($6,000,000)  ($5,000,000)  ($4,000,000)  ($3,000,000)  ($2,000,000)  ($1,000,000)  $0


With MFB  Without MFB

Percentage increase from 2005-2018:
With MFB = 126.7%
Without MFB = 161.1%
Summary of 2005-2018
Division II – with MFB Trend Data

- Over the 14-year period, median generated revenues grew by 87.3%. Median total expenses grew by 108.1%.

- The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately $2.7 million in 2005 to approximately $6.1 million in 2018. This represents a change of about 126.7% over that 14-year period.
Summary of 2005-2018
Division II – without MFB Trend Data

- Over the 14-year period, median generated revenues grew by 102.7%. Total expenses grew by 135.8%.

- The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately $2 million in 2005 to approximately $5.2 million in 2018. This represents a change of about 161.1% over that 14-year period.
Division II Median Allocated Revenues
Allocated Rev. by Total Rev.
By Subgroup and Year (2005-2018)
Division II Median Administrative Staff Compensation by Subgroup and Year (2005–2018)

With MFB
Without MFB

Division II Median Medical Expenses and Insurance by Subgroup and Year (2005–2018)
Division II Median Other Additional Expenses by Subgroup and Year (2005–2018)
Division II Median Athletics Aid Per Student-Athlete by Subgroup and Year (2005–2018)
Division II Median Student-Athletes as a Percentage of the Student Body by Subgroup and Year (2005–2018)
Division II Median Athletics as a Percentage of Institutional Expenditures by Subgroup and Year (2005–2018)