

Revenues & EXPENSES

2004 – 2014

NCAA[®] DIVISION II
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division II Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2014

This report provides summary information concerning revenues and expenses of NCAA Division II athletics programs for the fiscal years 2004 through 2014. It is the result of data collected during 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 those reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 2015 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 revenue and expense trends for Division II athletics programs, with two groupings - one for institutions with football and one for those without. A third objective is to provide data relevant to gender issues.

Methodology. All Division II member institutions, including provisional members, were provided with access to the NCAA Financial Information System in order to submit their financial data. In all cases, respondents were instructed to limit their responses to intercollegiate athletics programs only, excluding intramural and club programs. The data were solicited in conjunction with the annual Equity in Athletics Disclosure Act (EADA) data collection but with greater detail of information requested. Since confidentiality was assured for responding schools, readers are directed to the U.S. Department of Education Web site to obtain information for specific institutions.

Changes and Revisions. Substantial changes were incorporated in post 2003 editions of the report, many of which are the result of a collaborative effort of NACUBO and the NCAA leadership. These improvements include:

- The use of audited financial data;
- The designation of generated revenues, including only those revenues earned by activities of the athletics programs, independent of institutional support;
- the designation of allocated revenues, which include direct institutional support, indirect institutional support, student fees, and direct governmental support;
- the reporting of total revenues and net generated revenues, after excluding allocated revenues;
- 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, and
- the almost exclusive use of median values, with means used in the percentile and the distribution tables.

The last of these reporting revisions is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in subsequent editions, including 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 and totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero.

The use of medians is in keeping with generally accepted statistical methodology utilized by researchers. Medians mitigate the effect that extreme responses, either high or low, have on means. Comparisons with median values and frequency distributions also better enable institutional officials to determine their relative position within their peer group.

Findings and Observations. Following are some of the more interesting observations of the two subgroups over the eleven year period presented.

- The Dashboard Indicators show an increase in Allocated Revenues as a percentage of Total Revenues, moving from 83% in 2004 to 89% in 2014 (with football) and from 91% to 93% (without football). Also indicated is an increase in Student Aid per Student-Athlete from \$2,600 to \$5,000 and from \$4,200 to \$7,300.
- Generated revenues have grown at a slower rate than expenses over the eleven-year period, a result of which is a greater portion of operating expenses covered by allocated revenues.
- The Athletics Expenditures/Institutional Expenditures indicator, however, has shown a steady increase from 4.8% to 7.7% and from 4.0% to 6.2%. It should be noted, however, that these percentages do not take consider the effect of netting of Generated Revenues against expenses.
- In both subgroups there remains significant disparity in generated revenues and expenses among their respective members.

- Cash contributions, sports camps, and ticket sales provide the major portion of generated revenues for both subgroups, but when combined account for less than 9% of total revenues.
- Negative net revenues (what one might consider the cost of an athletics program to the institution) have increased steadily over the period. The football schools have seen increases in the median deficit to about \$5.2 million in 2014. This represents a change of 119.1% since 2004 and 7.7% since 2013. The median deficit for the non-football schools has increased to about \$4.1 million. This is a change of 109.5% since 2004 and 8.8% over the last year. These costs, though, are much lower than those observed at the median Division I institution.
- Student-athletes as a percentage of total student enrollment has grown from 8.5% in 2003 to 10.7% in 2014 (with football) while remaining around nine percent for schools without football. Most other indicators have remained relatively stable.

INTRODUCTION

Revenues and Expenses of NCAA Division II Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2014

BACKGROUND AND CHANGES

This 2015 edition of Revenues and Expenses of Intercollegiate Athletics Programs continues to reflect significant post 2003 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 is to isolate the financial impact of athletics on the respective educational institutions, rather than the surplus or deficit of the athletics budget itself.

Revenue Definitions. Revenues appearing on the athletics budget are now grouped as either (1) allocated revenues or (2) generated revenues. The former are comprised of:

- student fees directly allocated to athletics;
- direct institutional support, which consists of financial transfers directly from the general fund to athletics;
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution in behalf of athletics, and
- direct governmental support, the receipt of funds from state and local governmental agencies that are designated for athletics.

Generated revenues are produced by the athletics department and include ticket sales, radio and television receipts, alumni contributions, guarantees, royalties, NCAA distributions, and other revenue sources that are not dependent upon entities outside the athletics department.

Expense Definitions. Similarly, 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 a line item on both the revenue and the expense side. Since indirect support is excluded from generated revenues, the resulting expense item is included in the net cost to the institution.

Net Results. New terminology for the net operating results of the athletics department was also introduced. “Net Generated Revenue” results when total generated revenues exceed university paid (or guaranteed) expenses. A “Negative Net Revenue” results when university paid (or guaranteed) expenses exceed generated revenues. These are generally recognized terms in the Economics literature.

Reporting of Median Values. Also significant is the change from reporting average (or mean) data to median data. 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. 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 of limited value on the revenue side. Thus, the 2004 fiscal year is a benchmark year. This 2015 report provides summary information concerning revenues and expenses of NCAA Division II and its two subgroups for the 2004 through 2014 fiscal years, i.e., institutions' fiscal years which ended within those respective calendar years. These prior year data are, indeed, consistent with and comparative to those reported. The data were collected via a questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are close to 100 percent 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 on the NCAA 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 have been implemented. 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. Percentile tables reporting net revenue for programs and sports now reflect the removal of allocated revenues.
3. New tables were added to show more information for salaries and benefits, both in total and by sport.
4. New tables have been added to report expense items for the four quartiles of total expense levels. This allows comparisons among institutions of similar budget size.

The 2004 fiscal year was the initial year for data to be submitted electronically by the respective institutions. Better quality data and more useful reporting result from these changes.

OBJECTIVES

The first objective of the 2015 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 sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

An additional objective is to provide a basis for analysis of the revenue and expense trends of Division II athletics programs with and without football. Thus, all data for a particular subgroup are shown in a self-contained section, although some summary data for all Division II member institutions are provided in a summary section in the report.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subgroup.

METHODS

NCAA Division II 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 inter-collegiate 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 include: 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/research)

As noted, response rates for Division II were only slightly under 100 percent. Thus, readers are able to compare, with confidence, financial results for one member institution with the median and mean results for those members in the same subdivision. 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. (The quartile tables are of particular usefulness in this regard). Some comparisons may also be drawn among the results in the two subdivisions. These comparisons are presented in tabular form in the summary section of the report.

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 completely comparative, may be found in earlier editions of the report by the same title. Prior reports can be found at www.NCAA.org/research.

There are five sections of the report:

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

Section II – Summary Information. Summary tables are presented in this section showing median total revenue and expense data for each subgroup, as well as net generated revenues (surpluses and deficits.) Tables also show average number of sports offered, average number of athletes, overall division results and average expense per athlete. Dashboard Indicators for the two subgroups are also located in this Section. These tables make it possible to see overall results and to make comparisons across subgroups.

Sections III and IV – Subgroup Information. Each of the two subgroups is reported separately in these sections. Medians are shown for generated revenues, total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender, and net operating results. Frequency distributions are provided for each set of means. 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 considerations should be weighed when using the information in this report.

1. Since no two institutions operate in identical environments or under identical circumstances, an individual institution's actual results may differ greatly from that institution's divisional median or average. 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 reported here. 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 different subgroups. Also noteworthy is the fact that the proportion of private vs. public institutions varies by subgroup.
3. Revenues and expenses which are not specifically related to men's or women's programs have been classified as Non-gender or, in some cases, Administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision are remedied, such items will be reported separately.
4. Readers are especially encouraged to make use of the Dashboard Indicator analysis tool, which enables an institution's administrators to define a peer group of choice and compare the institution's results with the medians or means of the peer group.

Although throughout the report, 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 II subgroup for the 2014 fiscal year, with comparisons to the 2004 through 2013 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. The related table numbers are indicated in parentheses.

DASHBOARD INDICATORS

Dashboard indicators provide member institutions a review and planning tool designed to assist presidents and chancellors with financial decision-making regarding their intercollegiate athletics programs. They are comparators that allow institutional leaders to evaluate how their academic and financial data compare with those of their respective division and subgroup. In addition, the on-line tool, available from the NCAA, allows comparisons with conferences and self-designated peer groups.

Division II Indicators are included in this report and have been developed over the eleven-year period from 2004 through 2014. A total of sixteen indicators are shown for each subgroup of Division II. What follows are some observations of interest.

- Most of the expense indicators have been remarkably steady over the eleven-year period, including: athletic aid as 30% to 32% of total expenses for "with FB" schools and 37% for "without FB" schools; coaches' compensation at 23% down to 20% of overall expenses for "with FB," and from 19% to 17% over the period for "without FB"; and administrative compensation down from 13% to 11% for "with FB" and remained steady at 13% for "without FB." (2.7)
- Generated revenues, which is an indication of the extent to which athletics programs are providing their own support, fell from 17% of total revenues in 2004 to 11% of total revenues in 2014 for "with FB" schools and from 9% to 7.5% for "without FB." The implication, of course, is that the respective institutions are providing the remainder of support in the form of allocated revenues. (2.7)
- Perhaps the most relevant indicator is that which shows total athletics expenditures as a percentage of the total institutional budget. As has been observed for many years, this percentage has ranged from about 5% to 8% for both "with FB" schools and 4% to 6.2% for "without

FB” schools. (2.7) Although athletics expenditures for “with FB” schools have increased significantly from \$2.9 million in 2004 to \$6.0 million in 2014, this rate of increase has been fairly comparable to the rate of increase of the total institutional budget. The same is true of the “without FB” schools, whose athletics expenditures have grown from \$2.2 million to \$4.5 million over the period. (2.1)

- There has been a concomitant increase in median expense per student-athlete in both subgroups -- \$7,700 to \$13,800 (“with”) and \$10,900 to \$17,000 (“without.”) (2.1)

Overall observations are that, although athletics expenses are rising, the rate of increase is similar to that of the overall institution. Additionally, grants-in-aid and compensation continue to comprise over half of the total athletics budget, a situation that frustrates efforts to reduce costs. Compensation is largely market driven, and grants-in-aid are controlled by the institution’s administration. And without the benefit of sizable ticket sales, large alumni bases for donations and the luxury of sharing in men’s post-season basketball distributions and conference television revenues, all of which are present in many Division I schools, it remains difficult for Division II members to be self-supporting. However, the overall cost of athletics to the median Division II institution remains about \$8 million to \$10 million less than costs observed at the median in Division I FBS.

OTHER FINDINGS FOR DIVISION II WITH FOOTBALL

- The financial disparity within the subgroup is apparent from the largest generated revenue reported (\$5.4 million) and the median (\$676,500.) (2.5) Likewise, the largest total expense reported is \$15.4 million, well above the \$6.0 million median. (2.6)
- The median negative net revenue, which reflects the “net loss” for athletics programs, has increased from \$2,360,000 in 2004 to \$5,172,900. (2.3) It should be noted, however, that since 2004, a portion of this change is caused by inflation. For instance, in the 7.4% increase in total expenses from 2013 to 2014, there is a 3.2% inflationary effect, which means the real change in expenses is a 4.2% increase. (3.3)
- The median loss for men’s programs in 2014 was \$2,265,200 and that for women’s programs was \$1,576,300. Both are increases from 2013. (3.1) The median loss for football programs was \$1,098,800, men’s basketball loss was \$389,900, and women’s basketball \$372,800. (3.6)
- There are substantial differences between Public and Private schools. Total Generated Revenues for the former are a median \$1,081,700 and for the latter \$393,800. (3.7) Conversely, total expenses are a median \$5,682,200 for publics and \$7,003,500 for the privates, the result of a difference of \$1,600,000 in grants-in-aid. (3.9)
- Coaches’ salaries are highest in ice hockey, football, basketball and baseball for men and ice hockey, basketball, field hockey and gymnastics for the women. (3.12a,b)
- Cash contributions (41%) and ticket sales (11%), provide the preponderance of generated revenues, the two combined provide only 8% of total revenues. (3.14)
- Grants-in-aid (34%) and salaries (30%) make up the majority of overall expenses. Indirect Institutional Support is a distant third at 11%. (3.15)

OTHER FINDINGS FOR DIVISION II WITHOUT FOOTBALL

- As is true in Division II with football, this subgroup shows substantial financial disparity among members. The highest generated revenue reported is \$4.5 million, more than ten times the \$337,600 median (2.5), and the largest total expense budget of \$19.9 million is four times the median of \$4.5 million. (2.6)
- Although the median negative net revenue (“net loss”) for members of this subgroup has worsened from \$2,000,000 in 2004 to \$4,102,200, some portion of this is inflationary. (2.3) For example, total expenses for 2014 increased by a total of 8.9%, after an inflationary effect of 3.2%. Thus, the real increase was 5.7%. (4.3)
- While generated revenues increased by 0.5%, total expenses increased by 5.7%. (4.3)
- The median negative net revenue for men’s programs in 2014 was \$1,379,100 and for women’s programs was \$1,525,400. (4.1)
- Coaches’ salaries are highest in men’s ice hockey, followed by men’s basketball and baseball. Gymnastics, water polo and basketball are highest among women’s sports. (4.12a,b)
- Cash contributions (36%), royalties/advertising/sponsorship (10%), ticket sales (10%) and miscellaneous (9%) provide the preponderance of generated revenues, but the four combined provide only 7% of total revenues. (4.14)
- Grants-in-aid (34%) and salaries (30%) make up the majority of overall expenses. (4.15) As with football schools, there are marked differences in expense line items between the public and private schools (4.9), as well as among expense quartiles (4.10).

SUMMARY INFORMATION

**TABLE 2.1
HIGHLIGHTS
DIVISION II
Fiscal Years 2004 through 2014**

	With Football	Without Football		With Football	Without Football
Median Total Revenue			Average Number of Athletes		
2014	6,096,000	4,347,700	2014	438	268
Percent change from 2013	4%	5%	Percent change from 2013	2%	1%
2013	5,888,600	4,134,000	2013	430	266
Percent change from 2012	11%	4%	Percent change from 2012	2%	1%
2012	5,300,600	3,974,700	2012	421	264
Percent change from 2011	3%	11%	Percent change from 2011	3%	5%
2011	5,170,500	3,572,800	2011	409	251
Percent change from 2010	11%	7%	Percent change from 2010	4%	2%
2010	4,670,200	3,323,600	2010	394	247
Percent change from 2009	2%	10%	Percent change from 2009	4%	7%
2009	4,593,100	3,035,400	2009	380	232
Percent change from 2008	4%	-2%	Percent change from 2008	-2%	-3%
2004	2,658,200	2,128,100	2004	376	204
Median Total Generated Revenue			Median Expense per Athlete		
2014	676,500	337,600	2014	13,800	17,000
Percent change from 2013	6%	0%	Percent change from 2013	5%	8%
2013	640,100	336,000	2013	13,100	15,700
Percent change from 2012	3%	7%	Percent change from 2012	5%	3%
2012	624,100	314,200	2012	12,500	15,200
Percent change from 2011	1%	6%	Percent change from 2011	2%	9%
2011	618,000	296,500	2011	12,400	14,500
Percent change from 2010	7%	15%	Percent change from 2010	1%	4%
2010	578,900	259,100	2010	12,300	14,000
Percent change from 2009	7%	1%	Percent change from 2009	3%	4%
2009	540,600	256,700	2009	11,900	13,400
Percent change from 2008	-8%	-16%	Percent change from 2008	3%	2%
2004	383,600	153,600	2004	7,700	10,900
Median Total Expense			Note: Participating Athletes totals represent non- duplicated count.		
2014	6,049,900	4,549,900			
Percent change from 2013	7%	9%			
2013	5,634,800	4,177,200			
Percent change from 2012	7%	4%			
2012	5,276,500	4,014,900			
Percent change from 2011	4%	10%			
2011	5,056,700	3,644,500			
Percent change from 2010	5%	6%			
2010	4,839,300	3,449,000			
Percent change from 2009	7%	11%			
2009	4,521,600	3,102,300			
Percent change from 2008	1%	-2%			
2004	2,884,600	2,221,400			

**TABLE 2.2
ACTIVITY DATA
DIVISION II
Fiscal Years 2005 through 2014**

	With Football	Without Football
Participating Athletes by Program (Average)		
Men's Program - 2014	274	136
- 2013	269	137
- 2012	266	137
- 2011	259	131
- 2010	250	128
- 2009	241	120
-2008	246	125
-2007	242	118
-2006	238	118
-2005	230	111
-2004	236	109
Women's Program - 2014	164	132
- 2013	160	130
- 2012	155	126
- 2011	151	120
- 2010	144	119
- 2009	139	112
-2008	141	113
-2007	144	109
-2006	139	106
-2005	134	100
-2004	140	98

	With Football	Without Football
Median Expenses per Athlete		
Men's Program - 2014	10,000	11,200
- 2013	9,400	10,400
- 2012	8,500	10,100
- 2011	8,500	9,400
- 2010	8,100	9,300
- 2009	8,300	9,100
-2008	7,800	9,000
-2007	7,600	9,000
-2006	7,200	8,300
-2005	6,800	7,700
-2004	6,300	7,900
Women's Program - 2014	11,100	12,500
- 2013	10,000	11,700
- 2012	9,600	11,300
- 2011	8,800	10,900
- 2010	8,800	10,400
- 2009	9,000	10,500
-2008	8,300	10,200
-2007	7,300	9,500
-2006	7,200	9,100
-2005	6,700	8,500
-2004	5,800	8,600

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.1 (continued)
HIGHLIGHTS
DIVISION II
Fiscal Years 2004 through 2014

	With Football	Without Football
Annual cost of full grant (Average)		
Public Schools		
2014 - In-state	20,000	21,200
2014 - Out-of-state	27,600	31,200
2013 - In-state	19,400	20,700
2013 - Out-of-state	27,000	30,600
2012 - In-state	20,500	20,400
2012 - Out-of-state	26,022	29,967
2011 - In-state	17,900	19,200
2011 - Out-of-state	25,000	31,400
2010 - In-state	17,100	18,600
2010 - Out-of-state	24,000	27,300
2009 - In-state	16,400	20,000
2009 - Out-of-state	23,100	25,700
2008 - In-state	15,600	16,400
2008 - Out-of-state	21,900	25,000
2007 - In-state	14,700	16,300
2007 - Out-of-state	20,900	23,700
2006 - In-state	13,900	16,400
2006 - Out-of-state	20,500	23,700
2005 - In-state	12,900	17,300
2005 - Out-of-state	21,100	22,200
2004 - In-state	12,100	14,300
2004 - Out-of-state	17,800	20,600
Private Schools		
2014- In-state/Out-of-state	37,900	40,200
2013- In-state/Out-of-state	37,300	38,800
2012 - In-state/Out-of-state	35,700	37,600
2011 - In-state/Out-of-state	34,500	36,100
2010 - In-state/Out-of-state	33,200	34,600
2009 - In-state/Out-of-state	31,600	33,300
2008 - In-state/Out-of-state	30,200	31,000
2007 - In-state/Out-of-state	28,900	29,800
2006 - In-state/Out-of-state	27,400	28,200
2005 - In-state/Out-of-state	26,300	27,000
2004 - In-state/Out-of-state	24,200	25,100

TABLE 2.3
NET OPERATING RESULTS
DIVISION II
Median Values
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
With Football							
Total Generated Revenues	383,600	540,600	578,900	618,000	624,100	640,100	676,500
Total Expenses	2,884,600	4,521,600	4,839,300	5,056,700	5,276,500	5,634,800	6,049,900
Median Net Generated Revenue	(2,359,700)	(3,906,700)	(4,004,200)	(4,235,100)	(4,521,600)	(4,800,100)	(5,172,900)
Without Football							
Total Generated Revenues	153,600	256,700	259,100	296,500	314,200	336,000	337,600
Total Expenses	2,221,400	3,102,300	3,449,000	3,644,500	4,014,900	4,177,200	4,549,900
Median Net Generated Revenue	(2,000,200)	(2,926,200)	(3,186,300)	(3,351,600)	(3,539,900)	(3,776,300)	(4,102,200)

TABLE 2.4
TOTAL REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
With Football							
Largest Reported	11,299,200	11,950,700	18,197,500	18,716,200	34,311,500	13,769,700	15,718,600
Median	2,658,200	4,593,100	4,670,200	5,170,500	5,300,600	5,888,600	6,096,000
Without Football							
Largest Reported	5,435,200	11,899,300	12,392,200	14,480,000	15,452,900	16,933,200	19,868,200
Median	2,128,100	3,035,400	3,323,600	3,572,800	3,974,700	4,134,000	4,347,700

Summary Information

TABLE 2.5
GENERATED REVENUES – SUMMARY
DIVISION II
Fiscal Years 2004 through 2014

	2004	2009	2010	2011	2012	2013	2014
With Football							
Largest Reported	6,781,300	3,765,200	9,806,200	9,713,800	4,110,800	4,004,400	5,382,100
Median	383,600	540,600	578,900	618,000	624,100	640,100	676,500
Without Football							
Largest Reported	3,288,400	4,232,800	2,863,800	2,932,600	4,603,500	4,770,200	4,450,200
Median	153,600	256,700	259,100	296,500	314,200	336,000	337,600

TABLE 2.6
TOTAL EXPENSES – SUMMARY
DIVISION II
Fiscal Years 2005 through 2014

	2004	2009	2010	2011	2012	2013	2014
With Football							
Largest Reported	11,172,700	11,948,700	18,011,500	18,595,700	40,313,200	13,322,700	15,444,100
Median	2,884,600	4,521,600	4,839,300	5,056,700	5,276,500	5,634,800	6,049,900
Without Football							
Largest Reported	4,971,900	11,773,100	12,247,800	15,034,300	16,290,300	16,864,700	19,868,200
Median	2,221,400	3,102,300	3,449,000	3,644,500	4,014,900	4,177,200	4,549,900

TABLE 2.7
DASHBOARD INDICATORS
DIVISION II
Median Values
Fiscal Years 2004, 2008, 2013 and 2014

	With Football				Without Football			
	2004	2006	2013	2014	2004	2006	2013	2014
1. Allocated Revenue (%)	83.1%	85.0%	88.0%	88.7%	91.1%	91.0%	93.0%	92.5%
2. Generated Revenue (%)	16.9%	15.0%	12.0%	11.3%	8.9%	9.0%	7.0%	7.5%
3. Student Fees (%)	9.8%	8.0%	5.0%	5.2%	0.0%	0.0%	0.0%	0.0%
4. Contributions (%)	5.1%	5.0%	4.0%	4.6%	3.4%	4.0%	3.0%	3.3%
5. Total Athletics Revenue (\$)	\$2,658,000	\$3,754,000	\$5,888,600	\$6,096,000	\$2,062,000	\$2,608,000	\$4,134,000	\$4,347,700
6. Athletic Aid (%)	30.0%	27.0%	32.0%	32.0%	36.7%	37.0%	36.0%	36.6%
7. Coaches Compensation (%)	22.7%	20.0%	20.0%	19.5%	18.7%	16.0%	17.0%	16.7%
8. Administrative Staff Compensation (%)	12.8%	11.0%	11.0%	11.1%	13.5%	13.0%	13.0%	12.9%
9. Team Travel (%)	8.4%	8.0%	7.0%	7.3%	8.5%	8.0%	9.0%	7.5%
10. Medical Expenses and Insurance (%)	0.0%	2.0%	2.0%	1.9%	0.0%	1.0%	1.0%	1.3%
11. Other (%)	23.6%	27.0%	25.0%	25.1%	18.2%	21.0%	23.0%	22.3%
12. Total expenditures (\$)	\$2,885,000	\$3,720,000	\$5,634,800	\$6,049,900	\$2,184,000	\$2,695,000	\$4,177,200	\$4,549,900
13. Athletic Aid/Student Athlete (\$)	\$2,600	\$3,300	\$4,800	\$5,000	\$4,200	\$5,000	\$6,500	\$7,300
14. Student Athletes/Student Body (%)	8.5%	9.0%	11.0%	10.7%	7.2%	8.0%	8.0%	8.8%
15. Academic Success Rate		69	.	.		76	.	.
16. Athletics expenditures / institutional expenditures (%)	4.8%	6.0%	8.0%	7.7%	4.0%	5.0%	6.0%	6.2%

DIVISION II WITH FOOTBALL

Division II – (with Football)

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2014								
Men's	291,100	3,038,100	2,506,900	7,218,800	2,739,100	7,198,100	(2,265,200)	(10,800)
Women's	118,500	1,249,300	1,490,700	5,024,600	1,825,400	5,062,200	(1,576,300)	(18,100)
Coed	170,500	4,237,200	1,787,600	14,066,300	1,464,500	6,650,900	(1,172,500)	90,100
Total	676,500	5,382,100	6,096,000	15,718,600	6,049,900	15,444,100	(5,172,900)	0
2013								
Men's	274,200	2,542,300	2,301,400	7,133,600	2,517,800	7,044,800	(2,107,400)	0
Women's	113,200	1,336,500	1,465,600	5,086,500	1,594,800	4,935,600	(1,411,500)	(13,000)
Coed	177,700	2,942,200	1,733,400	10,549,200	1,467,400	7,214,000	(1,121,300)	99,700
Total	640,100	4,004,400	5,888,600	13,769,700	5,634,800	13,322,700	(4,800,100)	0
2012								
Men's	250,400	2,691,800	2,136,900	8,082,700	2,253,000	7,258,500	(1,988,200)	0
Women's	99,400	1,134,200	1,320,000	4,646,400	1,488,300	4,486,900	(1,305,500)	(16,100)
Coed	156,100	1,574,200	1,751,400	33,482,700	1,276,800	34,499,800	(991,300)	98,800
Total	624,100	4,110,800	5,300,600	34,311,500	5,276,500	40,313,200	(4,521,600)	5,700
2011								
Men's	257,000	5,282,400	2,086,100	6,916,300	2,203,800	9,076,800	(1,909,400)	(18,900)
Women's	104,600	1,368,400	1,151,300	4,656,200	1,328,100	4,665,600	(1,174,900)	(49,600)
Coed	191,200	3,956,200	1,707,100	12,781,500	1,250,300	7,690,000	(958,100)	116,300
Total	618,000	9,713,800	5,170,500	18,716,200	5,056,700	18,595,700	(4,235,100)	100
2010								
Men's	245,500	5,178,800	1,892,000	6,058,900	2,036,300	8,922,600	(1,767,900)	(35,700)
Women's	91,600	1,097,500	1,094,300	4,400,200	1,273,500	4,428,400	(1,140,300)	(33,000)
Coed	155,300	4,238,500	1,568,100	12,451,600	1,245,500	6,447,200	(942,800)	113,800
Total	578,800	9,806,200	4,670,200	18,197,500	4,839,300	18,011,500	(4,004,200)	15,800
2009								
Men's	217,200	2,360,200	1,712,300	5,789,900	2,001,200	7,422,700	(1,669,600)	(61,700)
Women's	93,800	1,205,300	1,028,500	4,111,300	1,250,800	3,835,700	(1,145,800)	(55,200)
Coed	136,000	1,441,600	1,524,300	6,847,200	1,167,500	7,058,400	(837,400)	107,200
Total	540,600	3,765,200	4,593,100	11,950,700	4,521,600	11,948,700	(3,906,700)	0
2004								
Men's	181,900	4,979,200	1,004,800	5,605,800	1,493,000	5,398,400	(1,178,300)	(136,000)
Women's	59,500	837,400	544,800	2,634,900	817,000	2,963,400	(736,500)	(117,900)
Coed	85,200	1,973,700	823,500	10,894,800	568,600	4,965,700	(408,100)	96,200
Total	383,600	6,781,300	2,658,200	11,299,200	2,884,600	11,172,700	(2,359,700)	2,200

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

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION II WITH FOOTBALL
Median Values
Fiscal Years 2004 through 2014

	Generated Revenues	Total Revenues	Total Expenses
2014 (1.324)			
Men's	219,900	1,893,400	2,068,800
Women's	89,500	1,125,900	1,378,700
Coed	128,800	1,350,200	1,106,100
Total	510,900	4,604,200	4,569,400
2013 (1.285)			
Men's	213,400	1,791,000	1,959,300
Women's	88,100	1,140,600	1,241,100
Coed	138,300	1,349,000	1,141,900
Total	498,200	4,582,500	4,385,000
2012 (1.265)			
Men's	198,000	1,689,300	1,781,000
Women's	78,600	1,043,500	1,176,500
Coed	123,400	1,384,500	1,009,300
Total	493,400	4,190,200	4,171,200
2011 (1.245)			
Men's	206,500	1,675,600	1,770,100
Women's	84,000	924,700	1,066,700
Coed	153,600	1,371,200	1,004,300
Total	496,400	4,153,000	4,061,600
2010 (1.216)			
Men's	201,891	1,555,921	1,674,589
Women's	75,329	899,918	1,047,286
Coed	127,714	1,289,556	1,024,260
Total	475,987	3,840,625	3,979,688
2009 (1.205)			
Men's	180,200	1,421,000	1,660,800
Women's	77,800	853,500	1,038,000
Coed	112,900	1,265,000	968,900
Total	448,600	3,811,700	3,752,400
2004 (1.00)			
Men's	181,900	1,004,800	1,493,000
Women's	59,500	544,800	817,000
Coed	85,200	823,500	568,600
Total	383,600	2,658,200	2,884,600

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

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

**TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2014**

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2014	Men's	3.03%	2.70%	6.15%	5.72%	3.21%	8.93%	5.59%	3.20%	8.79%
	Women's	1.63%	3.08%	4.72%	-1.28%	3.00%	1.71%	11.08%	3.37%	14.45%
	Coed	-6.88%	2.83%	-4.05%	0.09%	3.04%	3.13%	-3.14%	2.94%	-0.20%
	Total	2.57%	3.11%	5.68%	0.47%	3.05%	3.52%	4.20%	3.16%	7.37%
2013	Men's	7.79%	2.70%	9.51%	6.02%	1.68%	7.70%	10.01%	1.74%	11.75%
	Women's	12.08%	1.76%	13.84%	9.30%	1.73%	11.03%	5.49%	1.67%	7.16%
	Coed	12.07%	1.78%	13.85%	-2.57%	1.54%	-1.03%	13.14%	1.78%	14.93%
	Total	0.97%	1.60%	2.56%	9.36%	1.73%	11.09%	5.13%	1.66%	6.79%
2012	Men's	-4.12%	2.70%	-2.57%	0.82%	1.62%	2.44%	0.62%	1.62%	2.23%
	Women's	-6.43%	1.47%	-4.96%	12.85%	1.81%	14.65%	10.29%	1.77%	12.06%
	Coed	-19.66%	1.29%	-18.37%	0.97%	1.63%	2.60%	0.50%	1.62%	2.12%
	Total	-0.60%	1.59%	0.99%	0.90%	1.62%	2.52%	2.70%	1.65%	4.35%
2011	Men's	2.28%	2.70%	4.70%	7.69%	2.57%	10.26%	5.70%	2.52%	8.22%
	Women's	11.51%	2.71%	14.22%	2.75%	2.45%	5.21%	1.85%	2.43%	4.29%
	Coed	20.27%	2.86%	23.13%	6.33%	2.53%	8.86%	-1.95%	2.34%	0.39%
	Total	4.29%	2.49%	6.78%	8.13%	2.58%	10.71%	2.06%	2.43%	4.49%
2010	Men's	12.04%	0.99%	13.03%	9.49%	1.00%	10.49%	0.83%	0.92%	1.75%
	Women's	-3.18%	0.83%	-2.35%	5.44%	0.96%	6.40%	0.89%	0.92%	1.81%
	Coed	13.12%	1.07%	14.19%	1.94%	0.93%	2.87%	5.71%	0.97%	6.68%
	Total	6.10%	0.96%	7.07%	0.76%	0.92%	1.68%	6.06%	0.97%	7.03%
2009	Men's	-6.34%	2.11%	-4.23%	-0.98%	2.19%	1.21%	1.75%	2.24%	3.99%
	Women's	3.32%	2.31%	5.63%	4.06%	2.30%	6.36%	3.89%	2.30%	6.19%
	Coed	-20.55%	1.74%	-18.81%	-4.09%	2.11%	-1.97%	2.89%	2.27%	5.16%
	Total	-9.96%	1.99%	-7.97%	2.00%	2.25%	4.25%	-1.11%	2.18%	1.08%

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 REVENUES and EXPENSES
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2014						
Football	127,500	992,500	1,090,400	3,744,000	1,296,000	3,645,700
Men's Basketball	45,200	491,000	412,800	1,130,100	471,300	1,098,500
Women's Basketball	29,400	322,200	368,700	1,155,500	411,100	1,086,800
2013						
Football	104,400	779,000	1,124,300	2,980,900	1,208,300	2,980,900
Men's Basketball	45,100	568,500	394,900	836,200	450,900	845,700
Women's Basketball	23,300	415,700	350,900	854,700	394,100	844,800
2012						
Football	107,200	919,400	1,061,600	3,134,400	1,154,800	3,134,400
Men's Basketball	46,800	346,800	349,100	843,800	415,100	820,200
Women's Basketball	25,000	314,200	316,100	884,600	375,200	876,100
2011						
Football	100,100	1,323,700	991,500	4,004,100	1,114,100	4,004,100
Men's Basketball	38,000	489,600	345,200	1,497,000	397,300	1,497,000
Women's Basketball	22,600	334,300	295,300	1,069,300	346,100	1,069,300
2010						
Football	92,500	1,063,100	952,600	3,411,700	1,036,400	3,411,700
Men's Basketball	43,300	606,100	342,900	1,402,600	375,700	1,414,100
Women's Basketball	20,000	322,700	300,800	1,000,500	338,400	1,000,500
2009						
Football	89,600	797,200	871,000	2,317,200	993,100	5,710,200
Men's Basketball	35,000	345,500	302,000	789,900	381,800	794,200
Women's Basketball	20,500	193,100	268,600	774,900	332,200	772,000
2004						
Football	68,300	1,104,600	446,500	1,792,300	664,400	1,787,500
Men's Basketball	35,200	381,300	182,700	605,700	277,500	586,900
Women's Basketball	21,300	373,100	162,600	614,700	254,300	613,200

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

**TABLE 3.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Program	0	0%	0	164	100%	(2,275,300)
Women's Program	0	0%	0	163	100%	(1,576,300)
Total	0	0%	0	164	100%	(5,170,700)
2013						
Men's Program	0	0%	0	158	100%	(2,107,400)
Women's Program	0	0%	0	158	100%	(1,411,500)
Total	0	0%	0	158	100%	(4,800,100)
2012						
Men's Program	0	0%	0	159	100%	(1,988,200)
Women's Program	0	0%	0	159	100%	(1,305,500)
Total	0	0%	0	159	100%	(4,521,600)
2011						
Men's Program	0	0%	0	154	100%	(1,909,400)
Women's Program	0	0%	0	154	100%	(1,174,900)
Total	0	0%	0	154	100%	(4,235,100)
2010						
Men's Program	0	0%	0	156	100%	(1,767,900)
Women's Program	0	0%	0	156	100%	(1,140,300)
Total	0	0%	0	156	100%	(4,004,200)
2009						
Men's Program	0	0%	0	146	100%	(1,669,600)
Women's Program	0	0%	0	146	100%	(1,145,800)
Total	0	0%	0	146	100%	(3,906,700)
2004						
Men's Program	1	1%	N/A	127	99%	(1,182,900)
Women's Program	0	0%	0	128	100%	(736,500)
Total	0	0%	0	128	100%	(2,359,700)

**TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
DIVISION II WITH FOOTBALL
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Football	0	0%	0	164	100%	(1,098,800)
Men's Basketball	0	0%	0	164	100%	(389,900)
Women's Basketball	0	0%	0	163	100%	(372,800)
2013						
Football	0	0%	0	157	100%	(1,054,000)
Men's Basketball	0	0%	0	158	100%	(380,400)
Women's Basketball	1	1%	51,000	157	99%	(356,700)
2012						
Football	0	0%	0	159	100%	(983,800)
Men's Basketball	0	0%	0	159	100%	(349,300)
Women's Basketball	0	0%	0	159	100%	(325,800)
2011						
Football	0	0%	0	154	100%	(972,200)
Men's Basketball	0	0%	0	154	100%	(319,100)
Women's Basketball	0	0%	0	154	100%	(312,800)
2010						
Football	1	1%	24,000	155	99%	(904,400)
Men's Basketball	0	0%	0	156	100%	(313,900)
Women's Basketball	0	0%	0	156	100%	(301,000)
2009						
Football	0	0%	0	146	100%	(855,700)
Men's Basketball	0	0%	0	146	100%	(308,800)
Women's Basketball	0	0%	0	146	100%	(296,200)
2008						
Football	0	0%	0	150	100%	(787,200)
Men's Basketball	2	1%	N/A	148	99%	(296,100)
Women's Basketball	0	0%	0	150	100%	(275,600)
2004						
Football	0	0%	0	128	100%	(553,800)
Men's Basketball	0	0%	0	128	100%	(219,200)
Women's Basketball	0	0%	0	128	100%	(208,100)

**TABLE 3.7
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Public	Private	Total
Total Ticket Sales	75,000	33,400	48,800
NCAA and conference distributions	37,700	14,900	27,000
Guarantees and options	20,500	12,000	16,000
Cash contributions from alumni and others	349,400	202,400	291,300
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	24,300	4,500	14,000
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	44,600	8,900	27,300
Sports camps	16,600	0	1,900
Endowment/Investment Income	16,600	0	1,900
Miscellaneous	22,000	0	17,400
Total Generated Revenues	1,081,700	393,800	676,500
Allocated Revenues:			
Direct Institutional Support	2,813,600	5,542,800	3,731,400
Indirect Institutional Support	435,400	564,300	480,000
Student Fees	707,200	0	260,600
Direct government support	0	0	0
Total Allocated Revenues	4,551,100	6,011,400	5,226,600
Total All Revenues	5,854,400	6,488,800	6,096,000

**TABLE 3.8
SOURCES OF REVENUES
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	78,900	46,100	58,300	41,900
NCAA and conference distributions	52,300	31,000	25,900	13,100
Guarantees and options	16,000	10,000	16,300	19,700
Cash contributions from alumni and others	360,500	329,100	335,100	103,800
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	15,100	26,900	14,500	6,300
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	36,800	35,100	40,000	0
Sports camps	15,200	9,500	1,000	0
Endowment/Investment Income	15,200	9,500	1,000	0
Miscellaneous	98,000	17,400	14,000	0
Total Generated Revenues	1,120,900	794,400	706,200	266,100
Allocated Revenues:				
Direct Institutional Support	6,779,800	5,029,600	3,243,200	1,998,500
Indirect Institutional Support	1,130,600	564,300	321,800	159,200
Student Fees	0	17,100	686,700	481,400
Direct government support	0	0	0	0
Total Allocated Revenues	8,813,700	5,944,900	4,547,200	3,195,800
Total All Revenues	9,811,400	7,028,700	5,673,100	3,492,400

**TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Fundraising			
Men	836,100	1,755,400	1,083,200	Men	7,700	100	3,200
Women	519,800	1,120,800	682,500	Women	2,300	-	900
Administrative and Non-gender	-	-	-	Administrative and Non-gender	22,600	5,500	15,800
Total	1,355,200	2,975,800	1,772,700	Total	59,700	19,800	39,300
Guarantees and Options				Game Expenses			
Men	2,900	-	1,500	Men	48,800	50,100	50,100
Women	-	-	-	Women	34,300	36,900	35,800
Administrative and Non-gender	-	-	-	Administrative and Non-gender	6,500	-	2,200
Total	3,800	-	2,000	Total	104,300	96,800	99,900
Salaries and Benefits – University paid				Medical			
Men	777,200	752,500	769,800	Men	-	-	-
Women	491,600	393,500	454,100	Women	-	-	-
Administrative and Non-gender	678,800	534,100	626,300	Administrative and Non-gender	72,200	112,000	87,400
Total	2,028,900	1,716,700	1,877,200	Total	97,000	140,600	113,000
Team travel				Membership Dues			
Men	233,200	244,400	238,500	Men	1,000	2,400	1,300
Women	187,900	202,900	197,500	Women	1,600	2,000	1,700
Administrative and Non-gender	1,000	4,300	2,100	Administrative and Non-gender	24,200	25,900	25,000
Total	462,200	462,100	462,100	Total	30,300	32,000	30,400
Recruiting				Sports Camps			
Men	35,000	40,000	37,700	Men	13,900	2,100	7,500
Women	19,700	17,000	18,300	Women	7,500	-	2,000
Administrative and Non-gender	-	-	-	Administrative and Non-gender	-	-	-
Total	56,300	62,500	58,900	Total	40,500	4,500	18,000
Equipment/uniforms/supplies				Spirit Groups			
Men	117,100	152,000	127,500	Men	-	-	-
Women	70,900	73,500	71,800	Women	-	-	-
Administrative and Non-gender	17,200	14,700	16,700	Administrative and Non-gender	11,300	8,400	8,500
Total	221,700	259,800	238,000	Total	16,500	9,200	12,700

TABLE 3.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	3,600	-	1,700
Women	1,400	-	-
Administrative and Non-gender	12,500	-	4,800
Total	49,500	13,200	35,100
Indirect Institutional Support			
Men	-	-	-
Women	-	-	-
Administrative and Non-gender	258,000	322,800	270,600
Total	435,400	564,300	480,000
Other			
Men	34,200	31,900	34,100
Women	15,500	17,400	15,900
Administrative and Non-gender	108,900	54,800	85,000
Total	193,400	117,500	161,500
Total Operating Expenses			
Men	2,286,000	3,391,600	2,739,100
Women	1,535,800	2,102,200	1,825,400
Administrative and Non-gender	1,487,700	1,423,000	1,464,500
Total	5,682,200	7,003,500	6,049,900

**TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values**

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	1,921,500	1,496,700	931,200	736,500
Women	1,260,600	911,700	552,200	379,200
Administrative and Non-gender	-	-	-	-
Total	3,510,000	2,319,600	1,520,900	1,115,700
Guarantees and Options				
Men	2,700	3,000	-	-
Women	-	-	-	-
Administrative and Non-gender	-	-	-	-
Total	3,600	4,500	1,000	-
Salaries and Benefits – University paid				
Men	1,151,800	884,100	739,400	480,500
Women	717,600	538,300	399,200	232,100
Administrative and Non-gender	937,800	813,500	625,900	353,400
Total	2,940,900	2,310,100	1,801,200	1,110,300
Team travel				
Men	391,500	244,400	225,700	168,200
Women	304,500	218,300	186,000	125,300
Administrative and Non-gender	9,100	4,600	100	-
Total	702,600	465,200	423,900	307,700
Recruiting				
Men	62,300	46,100	34,600	19,300
Women	30,200	20,400	15,800	9,000
Administrative and Non-gender	-	-	-	-
Total	99,000	65,200	54,900	31,000
Equipment/uniforms/supplies				
Men	244,000	152,900	112,200	85,000
Women	106,000	75,400	64,200	37,700
Administrative and Non-gender	17,900	24,200	38,500	300
Total	415,300	262,500	227,400	132,700
Fundraising				
Men	14,300	6,000	500	1,000
Women	2,600	3,500	200	100
Administrative and Non-gender	15,800	26,000	21,100	6,100
Total	64,600	56,400	43,600	10,900

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Game Expenses				
Men	67,200	49,000	44,500	37,200
Women	48,400	38,400	30,600	25,600
Administrative and Non-gender	-	2,200	3,600	4,000
Total	138,600	101,000	88,600	77,900
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	126,800	88,400	61,500	77,400
Total	151,400	113,400	94,800	85,100
Membership Dues				
Men	3,200	1,600	900	500
Women	4,000	2,200	1,200	500
Administrative and Non-gender	24,700	21,000	26,900	27,600
Total	34,500	25,500	31,000	30,300
Sports Camps				
Men	18,000	8,000	19,200	-
Women	7,400	3,900	7,600	-
Administrative and Non-gender	-	-	-	-
Total	44,400	19,400	39,800	-
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	13,900	8,500	8,600	3,000
Total	17,500	14,000	9,300	8,400
Facilities Maintenance and Rental				
Men	11,000	5,700	600	-
Women	2,100	100	-	-
Administrative and Non-gender	30,000	8,300	8,400	-
Total	113,000	45,900	20,200	6,600
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	728,500	480,000	207,000	108,000
Total	1,130,600	564,300	321,800	159,200

TABLE 3.10 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Other				
Men	68,000	56,300	22,400	14,200
Women	29,600	23,100	11,000	3,100
Administrative and Non-gender	148,400	106,800	72,700	47,500
Total	297,100	225,800	125,000	88,300
Total Operating Expenses				
Men	4,514,100	3,017,700	2,331,500	1,707,000
Women	2,924,300	2,023,500	1,481,400	899,500
Administrative and Non-gender	2,591,200	1,797,900	1,423,000	843,000
Total	9,811,400	6,886,700	5,523,300	3,476,100

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.

Division II – (with Football)

TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	40,000	308,700	-	NA	NA	NA
Basketball	46,100	469,300	(3,900)	29,400	411,100	(200)
Crew	-	-	-	21,200	307,900	(92,000)
Equestrian	-	-	-	1,300	154,800	(700)
Fencing	1,600	175,100	(800)	3,800	192,700	100
Field Hockey	NA	NA	NA	12,300	273,900	-
Football	127,700	1,294,400	(1,800)	NA	NA	NA
Golf	9,900	100,700	-	6,600	99,700	(600)
Gymnastics	-	-	-	26,300	152,000	19,200
Ice Hockey	427,700	1,454,800	-	46,900	972,900	(32,200)
Lacrosse	16,100	368,000	(400)	11,500	228,100	(1,700)
Rifle	-	-	-	-	-	-
Skiing	9,400	134,400	(2,100)	6,800	92,700	(6,500)
Soccer	11,500	259,700	-	16,800	272,900	(1,000)
Softball	NA	NA	NA	16,500	245,400	(800)
Swimming	12,300	188,700	-	16,900	191,300	(4,800)
Tennis	5,400	107,200	-	3,300	106,200	(100)
Track & Field/X Country	6,700	182,800	(3,200)	6,600	205,000	(3,700)
Volleyball	11,400	207,500	-	16,200	270,000	(3,100)
Water Polo	3,000	117,800	-	7,200	155,700	4,300
Wrestling	34,500	303,200	-	NA	NA	NA
Other	25,400	286,300	-	21,000	141,800	1,300

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses,

**TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	58,700	24,800	86,800	-
Basketball	92,700	54,000	145,200	-
Cross Country/Track	29,500	16,000	47,800	-
Fencing	27,300	8,100	35,500	-
Football	109,000	254,700	365,100	-
Golf	15,400	-	17,300	-
Gymnastics	-	-	-	-
Ice Hockey	185,300	168,200	397,700	13,600
Lacrosse	51,000	20,700	75,200	-
Rifle	-	-	-	-
Skiing	10,400	6,100	16,700	3,200
Soccer	51,400	11,000	66,300	-
Swimming	29,200	10,200	43,300	-
Tennis	19,000	-	20,000	-
Volleyball	26,100	12,200	37,000	-
Water Polo	6,500	900	7,400	-
Wrestling	55,500	19,600	74,900	-
Other	37,500	9,900	66,700	-

**TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	81,900	46,200	127,600	-
Bowling	9,400	-	10,000	-
Crew	42,200	1,900	64,400	-
Cross Country/Track	29,100	15,500	47,100	-
Equestrian	7,800	4,700	27,800	-
Fencing	27,300	2,500	29,800	-
Field Hockey	67,500	16,100	82,900	-
Golf	15,900	-	18,200	-
Gymnastics	37,900	9,600	64,500	-
Ice Hockey	127,200	140,200	265,400	-
Lacrosse	53,700	8,100	63,100	-
Rifle	-	-	-	-
Skiing	19,000	3,900	22,200	1,600
Soccer	53,400	11,000	63,200	-
Softball	49,200	14,100	66,500	-
Swimming	39,700	11,300	49,400	-
Tennis	17,800	-	18,600	-
Volleyball	55,700	14,700	75,100	-
Water Polo	14,700	7,300	25,000	-
Other	19,500	15,500	35,000	-

TABLE 3.13
TOTAL SALARIES AND BENEFITS
DIVISION II WITH FOOTBALL
Fiscal Year 2014
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	368,800	330,600	-	360,200	288,600	-	362,500	306,100	-
Assistant Coaches	407,100	139,000	-	372,700	115,400	-	394,600	125,700	-
Administrative Salaries	5,300	-	685,900	-	-	534,100	-	-	626,300
Total Program	794,900	491,600	685,900	752,500	393,500	534,100	770,100	455,800	626,300

**TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
Fiscal Year 2014
Based on Mean Values**

	Public Schools Percent of		Private Schools Percent of		Total Subgroup Percent of	
	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.	Gen. Rev.	Total Rev.
Total Ticket Sales	12%	2%	9%	1%	11%	2%
NCAA and conference distributions	4%	1%	5%	0%	4%	1%
Guarantees and options	2%	0%	6%	0%	3%	0%
Cash contributions from alumni and others	40%	8%	44%	4%	41%	6%
Third Party Support	0%	0%	1%	0%	0%	0%
Other:			0%	0%	0%	0%
Concessions/Programs/Novelties	4%	1%	3%	0%	4%	1%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	9%	2%	8%	1%	9%	1%
Sports camps	5%	1%	5%	0%	5%	1%
Endowment/Investment Income	5%	1%	5%	0%	5%	1%
Miscellaneous	7%	1%	8%	1%	7%	1%
Total Generated Revenues	<u>100%</u>	<u>20%</u>	<u>100%</u>	<u>8%</u>	<u>100%</u>	<u>15%</u>
Allocated Revenues:				0%		0%
Direct Institutional Support		51%		80%		64%
Indirect Institutional Support		9%		10%		10%
Student Fees		18%		1%		10%
Direct government support		1%		1%		1%
Total Allocated Revenues		<u>80%</u>		<u>92%</u>		<u>85%</u>
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 96 public and 67 private institutions reporting.

**TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values**

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Equipment/uniforms/supplies			
Men	11%	18%	16%	Men	2%	2%	2%
Women	13%	21%	18%	Women	2%	1%	1%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	24%	40%	34%	Total	4%	3%	4%
Guarantees and Options				Fundraising			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	0%	1%
Total	1%	0%	0%	Total	2%	1%	1%
Salaries and Benefits – University paid				Game Expenses			
Men	11%	7%	9%	Men	1%	1%	1%
Women	11%	7%	9%	Women	1%	1%	1%
Administrative and Non-gender	15%	11%	12%	Administrative and Non-gender	0%	0%	0%
Total	38%	25%	30%	Total	2%	2%	2%
Team travel				Medical			
Men	5%	4%	4%	Men	0%	0%	0%
Women	4%	4%	4%	Women	0%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	9%	8%	8%	Total	1%	1%	1%
Recruiting				Membership Dues			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	1%	1%
Total	1%	1%	1%	Total	1%	1%	1%
				Sports Camps			
				Men	1%	0%	0%
				Women	1%	0%	0%
				Administrative and Non-gender	0%	0%	0%
				Total	1%	1%	1%
				Spirit Groups			
				Men	0%	0%	0%
				Women	0%	0%	0%
				Administrative and Non-gender	0%	0%	0%
				Total	0%	0%	0%

TABLE 3.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II WITH FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total
Facilities Maintenance and Rental			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	2%	1%	2%
Indirect Institutional Support			
Men	0%	1%	1%
Women	0%	1%	1%
Administrative and Non-gender	8%	10%	9%
Total	9%	13%	11%
Other			
Men	1%	0%	1%
Women	1%	0%	0%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	3%
Total Operating Expenses			
Men	34%	35%	34%
Women	34%	37%	36%
Administrative and Non-gender	32%	29%	30%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 96 public and 67 private institutions reporting for DII Institutions with football.

Division II – (with Football)

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	33,100	180,000
11-20	181,000	301,900
21-30	302,900	372,700
31-40	373,700	494,500
41-50	495,500	671,700
51-60	672,700	874,100
61-70	875,100	1,145,000
71-80	1,146,000	1,537,600
81-90	1,538,600	1,897,400
91-100	1,898,400	5,382,100

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	6,300	83,700
11-20	84,700	131,400
21-30	132,400	172,900
31-40	173,900	227,900
41-50	228,900	287,000
51-60	288,000	369,300
61-70	370,300	454,400
71-80	455,400	589,900
81-90	590,900	1,018,200
91-100	1,019,200	3,038,100

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	0	8,100
11-20	9,100	30,400
21-30	31,400	65,800
31-40	66,800	90,300
41-50	91,300	116,900
51-60	117,900	150,600
61-70	151,600	223,200
71-80	224,200	290,000
81-90	291,000	415,800
91-100	416,800	1,249,300

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	0	22,300
11-20	23,300	46,700
21-30	47,700	85,200
31-40	86,200	115,500
41-50	116,500	168,100
51-60	169,100	256,600
61-70	257,600	338,200
71-80	339,200	460,100
81-90	461,100	895,400
91-100	896,400	4,237,200

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	200	26,400
11-20	27,400	45,700
21-30	46,700	59,900
31-40	60,900	92,200
41-50	93,200	126,500
51-60	127,500	167,200
61-70	168,200	207,000
71-80	208,000	265,800
81-90	266,800	360,700
91-100	361,700	992,500

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	300	5,100
11-20	6,100	15,000
21-30	16,000	25,400
31-40	26,400	32,400
41-50	33,400	44,200
51-60	45,200	62,400
61-70	63,400	86,400
71-80	87,400	116,400
81-90	117,400	174,900
91-100	175,900	491,000

Division II – (with Football)

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	0	3,500
11-20	4,500	7,400
21-30	8,400	13,400
31-40	14,400	18,600
41-50	19,600	28,400
51-60	29,400	40,300
61-70	41,300	50,800
71-80	51,800	69,000
81-90	70,000	110,200
91-100	111,200	322,200

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	1,305,100	3,370,000
11-20	3,371,000	4,255,400
21-30	4,256,400	5,040,900
31-40	5,041,900	5,650,400
41-50	5,651,400	6,042,900
51-60	6,043,900	6,696,600
61-70	6,697,600	7,423,400
71-80	7,424,400	8,751,100
81-90	8,752,100	10,263,300
91-100	10,264,300	15,444,100

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	810,300	1,627,000
11-20	1,628,000	1,934,500
21-30	1,935,500	2,181,200
31-40	2,182,200	2,360,100
41-50	2,361,100	2,739,100
51-60	2,740,100	3,009,900
61-70	3,010,900	3,467,700
71-80	3,468,700	3,798,800
81-90	3,799,800	4,888,900
91-100	4,889,900	7,198,100

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	0	794,400
11-20	795,400	1,059,800
21-30	1,060,800	1,277,400
31-40	1,278,400	1,491,200
41-50	1,492,200	1,791,100
51-60	1,792,100	1,992,700
61-70	1,993,700	2,165,700
71-80	2,166,700	2,498,600
81-90	2,499,600	3,256,700
91-100	3,257,700	5,062,200

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	0	625,100
11-20	626,100	842,000
21-30	843,000	1,117,300
31-40	1,118,300	1,291,900
41-50	1,292,900	1,456,300
51-60	1,457,300	1,779,800
61-70	1,780,800	2,206,100
71-80	2,207,100	2,451,300
81-90	2,452,300	3,284,900
91-100	3,285,900	6,650,900

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	507,300	804,900
11-20	805,900	935,300
21-30	936,300	1,040,600
31-40	1,041,600	1,178,400
41-50	1,179,400	1,295,000
51-60	1,296,000	1,423,800
61-70	1,424,800	1,504,100
71-80	1,505,100	1,649,500
81-90	1,650,500	1,866,100
91-100	1,867,100	3,645,700

Division II – (with Football)

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	132,400	293,700
11-20	294,700	360,100
21-30	361,100	406,000
31-40	407,000	430,100
41-50	431,100	470,300
51-60	471,300	491,800
61-70	492,800	540,400
71-80	541,400	608,200
81-90	609,200	729,000
91-100	730,000	1,098,500

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	113,100	275,200
11-20	276,200	330,800
21-30	331,800	365,700
31-40	366,700	388,000
41-50	389,000	410,100
51-60	411,100	443,200
61-70	444,200	473,200
71-80	474,200	541,900
81-90	542,900	626,900
91-100	627,900	1,086,800

TABLE 3.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	(14,608,100)	(9,241,900)
11-20	(9,240,900)	(7,659,600)
21-30	(7,658,600)	(6,372,900)
31-40	(6,371,900)	(5,635,800)
41-50	(5,634,800)	(5,171,700)
51-60	(5,170,700)	(4,582,300)
61-70	(4,581,300)	(4,111,900)
71-80	(4,110,900)	(3,605,500)
81-90	(3,604,500)	(2,997,900)
91-100	(2,996,900)	(1,271,900)

TABLE 3.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	(6,894,900)	(4,208,500)
11-20	(4,207,500)	(3,407,300)
21-30	(3,406,300)	(2,878,800)
31-40	(2,877,800)	(2,647,500)
41-50	(2,646,500)	(2,276,300)
51-60	(2,275,300)	(1,922,900)
61-70	(1,921,900)	(1,744,800)
71-80	(1,743,800)	(1,554,900)
81-90	(1,553,900)	(1,353,000)
91-100	(1,352,000)	(625,100)

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	(4,852,400)	(2,830,000)
11-20	(2,829,000)	(2,212,200)
21-30	(2,211,200)	(1,967,800)
31-40	(1,966,800)	(1,772,300)
41-50	(1,771,300)	(1,577,300)
51-60	(1,576,300)	(1,331,100)
61-70	(1,330,100)	(1,172,200)
71-80	(1,171,200)	(940,800)
81-90	(939,800)	(755,100)
91-100	(754,100)	(220,900)

TABLE 3.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II WITH FOOTBALL
Fiscal Year 2014

1-10	(3,462,000)	(1,751,800)
11-20	(1,750,800)	(1,496,200)
21-30	(1,495,200)	(1,366,200)
31-40	(1,365,200)	(1,269,000)
41-50	(1,268,000)	(1,099,800)
51-60	(1,098,800)	(985,100)
61-70	(984,100)	(878,200)
71-80	(877,200)	(765,300)
81-90	(764,300)	(659,200)
91-100	(658,200)	(65,900)

Division II – (with Football)

TABLE 3.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL

Fiscal Year 2014

1-10	(872,700)	(654,900)
11-20	(653,900)	(511,800)
21-30	(510,800)	(455,600)
31-40	(454,600)	(425,700)
41-50	(424,700)	(390,900)
51-60	(389,900)	(359,100)
61-70	(358,100)	(334,100)
71-80	(333,100)	(310,900)
81-90	(309,900)	(252,400)
91-100	(251,400)	(82,600)

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION II WITH FOOTBALL

Fiscal Year 2014

1-10	(927,500)	(602,000)
11-20	(601,000)	(485,400)
21-30	(484,400)	(436,300)
31-40	(435,300)	(395,700)
41-50	(394,700)	(373,800)
51-60	(372,800)	(344,100)
61-70	(343,100)	(322,000)
71-80	(321,000)	(292,000)
81-90	(291,000)	(241,400)
91-100	(240,400)	(98,100)

DIVISION II WITHOUT FOOTBALL

Division II (without Football)

TABLE 4.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses		Median Net Revenue	
	Median	Largest	Median	Largest	Median	Largest	Generated	Total
2014								
Men's	99,500	3,360,600	1,364,800	9,403,600	1,523,800	9,403,600	(1,379,100)	0
Women's	74,500	767,900	1,389,500	6,287,700	1,648,700	6,287,700	(1,525,400)	(17,800)
Coed	111,700	1,063,800	1,552,900	14,263,000	1,294,800	8,356,100	(1,092,500)	29,300
Total	337,600	4,450,200	4,347,700	19,868,200	4,549,900	19,868,200	(4,102,200)	0
2013								
Men's	102,800	3,225,700	1,251,400	6,545,100	1,428,500	6,545,100	(1,272,000)	(100)
Women's	75,700	730,400	1,327,300	4,678,700	1,523,900	4,661,300	(1,390,600)	(11,600)
Coed	106,500	2,069,000	1,404,200	15,202,500	1,212,100	9,564,100	(1,061,400)	54,900
Total	336,000	4,770,200	4,134,000	16,933,200	4,177,200	16,864,700	(3,776,300)	0
2012								
Men's	100,800	2,792,000	1,317,800	5,147,000	1,380,000	5,287,400	(1,225,600)	(5,200)
Women's	71,800	661,000	1,332,600	4,433,400	1,419,100	4,424,400	(1,321,100)	(5,300)
Coed	103,200	1,427,900	1,335,000	13,898,200	1,111,900	9,298,400	(984,200)	14,400
Total	314,200	4,603,500	3,974,700	15,452,900	4,014,900	16,290,300	(3,539,900)	0
2011								
Men's	94,500	1,538,200	1,132,800	5,007,300	1,232,400	5,007,300	(1,114,500)	0
Women's	64,400	750,100	1,170,900	4,545,500	1,307,400	4,457,600	(1,219,400)	(4,300)
Coed	95,000	967,900	1,173,000	12,902,400	1,066,200	8,177,200	(918,100)	33,100
Total	296,500	2,932,600	3,572,800	14,479,600	3,644,500	15,034,300	(3,351,600)	0
2010								
Men's	87,100	1,404,600	1,072,500	4,329,400	1,185,700	4,329,400	(1,078,900)	(2,700)
Women's	68,400	620,100	1,077,500	4,633,300	1,234,100	4,481,200	(1,156,900)	(8,100)
Coed	71,000	2,753,400	1,073,100	11,129,400	958,300	6,974,500	(795,600)	23,600
Total	259,000	2,863,800	3,323,600	12,392,200	3,449,000	12,247,800	(3,186,300)	300
2009								
Men's	81,000	1,299,300	990,100	4,050,600	1,090,900	3,958,000	(1,009,800)	(5,500)
Women's	57,600	600,200	1,001,000	4,881,600	1,181,300	4,843,600	(1,072,700)	(15,700)
Coed	65,900	4,131,800	1,026,500	10,697,500	845,800	6,830,900	(721,900)	13,500
Total	256,700	4,232,800	3,035,400	11,899,300	3,102,300	11,773,100	(2,921,600)	0
2004								
Men's	48,700	1,358,032	617,400	2,328,700	857,300	2,179,800	(743,900)	(27,300)
Women's	31,800	543,136	548,000	2,178,900	841,200	2,179,900	(744,400)	(72,000)
Coed	40,300	3,216,968	584,200	3,896,900	434,700	2,705,100	(319,000)	45,000
Total	153,600	3,288,361	2,128,100	5,435,200	2,221,400	4,971,900	(1,961,600)	0

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

Division II (without Football)

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION II WITHOUT FOOTBALL
Median Values
Fiscal Years 2004 through 2014

	Generated Revenues	Total Revenues	Total Expenses
2014 (1.324)			
Men's	75,200	1,030,800	1,150,900
Women's	56,300	1,049,400	1,245,300
Coed	84,300	1,172,900	977,900
Total	254,900	3,283,800	3,436,500
2013 (1.285)			
Men's	80,000	973,900	1,111,700
Women's	58,900	1,032,900	1,185,900
Coed	82,900	1,092,700	943,300
Total	261,500	3,217,100	3,250,800
2012 (1.265)			
Men's	79,700	1,041,800	1,090,900
Women's	56,800	1,053,500	1,121,800
Coed	81,600	1,055,400	878,900
Total	248,300	3,142,000	3,173,800
2011 (1.245)			
Men's	75,900	909,800	989,900
Women's	51,700	940,500	1,050,100
Coed	76,300	942,200	856,400
Total	238,200	2,869,700	2,927,300
2010 (1.216)			
Men's	71,628	881,990	975,082
Women's	56,250	886,102	1,014,885
Coed	58,388	882,484	788,076
Total	212,993	2,733,224	2,836,349
2009 (1.205)			
Men's	67,200	821,700	855,000
Women's	47,800	830,700	980,300
Coed	54,700	851,900	701,900
Total	213,000	2,519,000	2,574,500
2004 (1.000)			
Men's	48,700	617,400	857,300
Women's	31,800	548,000	841,200
Coed	40,300	584,200	434,700
Total	153,600	2,128,100	2,221,400

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

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

Division II (without Football)

TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

		Generated Revenues			Total Revenues			Total Expenses		
		Real	Inflationary	Total	Real	Inflationary	Total	Real	Inflationary	Total
2014	Men's	-6.06%	2.85%	-3.21%	5.85%	3.21%	9.06%	3.53%	3.14%	6.67%
	Women's	-4.50%	2.90%	-1.60%	1.60%	3.08%	4.68%	5.00%	3.19%	8.19%
	Coed	1.74%	3.09%	4.82%	7.33%	3.26%	10.59%	3.67%	3.15%	6.82%
	Total	-2.51%	2.96%	0.45%	2.07%	3.10%	5.17%	5.71%	3.21%	8.92%
2013	Men's	0.38%	1.56%	1.94%	-6.52%	1.48%	-5.04%	1.90%	1.61%	3.51%
	Women's	3.72%	1.71%	5.44%	-1.95%	1.55%	-0.40%	5.72%	1.67%	7.39%
	Coed	1.59%	1.62%	3.21%	3.54%	1.64%	5.18%	7.33%	1.69%	9.02%
	Total	5.32%	1.65%	6.97%	2.39%	1.62%	4.01%	2.43%	1.62%	4.04%
2012	Men's	5.01%	1.75%	6.76%	14.51%	1.83%	16.34%	10.20%	1.78%	11.98%
	Women's	9.86%	1.61%	11.48%	12.01%	1.80%	13.81%	6.83%	1.71%	8.54%
	Coed	6.95%	1.74%	8.69%	12.01%	1.80%	13.81%	2.63%	1.66%	4.29%
	Total	4.24%	1.70%	5.94%	9.49%	1.76%	11.25%	8.42%	1.74%	10.16%
2011	Men's	5.96%	2.49%	8.45%	3.15%	2.47%	5.62%	1.52%	2.42%	3.94%
	Women's	-8.09%	2.26%	-5.83%	6.14%	2.53%	8.67%	3.47%	2.47%	5.94%
	Coed	30.68%	3.07%	33.75%	6.77%	2.55%	9.31%	8.67%	2.59%	11.26%
	Total	11.83%	2.66%	14.49%	4.99%	2.50%	7.50%	3.21%	2.46%	5.67%
2010	Men's	6.59%	0.94%	7.53%	7.34%	0.99%	8.32%	14.04%	-5.35%	8.69%
	Women's	17.68%	1.07%	18.75%	6.67%	0.97%	7.64%	3.53%	0.94%	4.47%
	Coed	6.74%	1.00%	7.74%	3.59%	0.95%	4.54%	12.28%	1.02%	13.30%
	Total	0.00%	0.90%	0.90%	8.50%	0.99%	9.49%	10.17%	1.00%	11.18%
2009	Men's	-21.59%	1.71%	-19.88%	2.48%	2.26%	4.74%	-10.54%	7.35%	-3.19%
	Women's	-17.44%	1.90%	-15.54%	4.82%	2.31%	7.13%	0.48%	2.21%	2.69%
	Coed	-28.96%	1.54%	-27.42%	0.92%	2.22%	3.15%	-10.21%	1.98%	-8.22%
	Total	-17.82%	1.82%	-16.00%	-4.21%	2.11%	-2.09%	-3.88%	2.12%	-1.75%

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.

Division II (without Football)

TABLE 4.4
TRENDS in PROGRAM REVENUES and EXPENSES
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues		Total Revenues		Total Expenses	
	Median	Largest	Median	Largest	Median	Largest
2014						
Men's Basketball	25,500	606,700	403,700	3,933,700	461,800	3,933,700
Women's Basketball	15,000	243,600	341,400	1,479,900	392,900	1,479,900
2013						
Men's Basketball	27,300	680,900	382,500	1,929,900	438,000	1,929,900
Women's Basketball	16,400	254,300	320,100	990,400	378,800	990,400
2012						
Men's Basketball	28,300	389,700	391,700	1,363,600	421,000	1,440,300
Women's Basketball	14,300	224,800	335,600	908,600	358,700	1,024,100
2011						
Men's Basketball	23,500	661,500	359,700	2,106,900	382,600	2,106,900
Women's Basketball	10,000	270,600	299,000	1,561,600	334,400	1,561,600
2010						
Men's Basketball	27,100	768,600	342,800	1,763,600	370,400	1,763,600
Women's Basketball	11,600	198,300	289,000	1,225,500	320,500	1,225,500
2009						
Men's Basketball	24,500	532,000	326,200	1,326,000	342,700	1,177,600
Women's Basketball	12,600	301,400	264,200	994,500	306,400	999,500
2004						
Men's Basketball	15,300	639,700	191,700	928,500	272,800	708,600
Women's Basketball	7,200	300,700	156,500	572,500	240,300	557,400

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

**TABLE 4.5
NET GENERATED REVENUES BY GENDER
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2014**

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Program	0	0%	0	133	100%	(1,417,000)
Women's Program	0	0%	0	136	100%	(1,528,900)
Total	0	0%	0	136	100%	(4,110,400)
2013						
Men's Program	0	0%	0	131	100%	(1,272,000)
Women's Program	0	0%	0	134	100%	(1,390,600)
Total	0	0%	0	134	100%	(3,776,300)
2012						
Men's Program	0	0%	0	124	100%	(1,225,600)
Women's Program	0	0%	0	127	100%	(1,321,100)
Total	0	0%	0	127	100%	(3,539,900)
2011						
Men's Program	0	0%	0	129	100%	(1,144,400)
Women's Program	0	0%	0	132	100%	(1,219,400)
Total	0	0%	0	132	100%	(3,351,600)
2010						
Men's Program	0	0%	0	127	98%	(1,084,100)
Women's Program	0	0%	0	130	100%	(1,156,900)
Total	0	0%	0	130	100%	(3,186,300)
2009						
Men's Program	0	0%	0	125	98%	(1,014,400)
Women's Program	0	0%	0	128	100%	(1,076,100)
Total	0	0%	0	128	100%	(2,926,200)
2004						
Men's Program	0	0%	0	113	100%	(751,800)
Women's Program	0	0%	0	116	100%	(744,400)
Total	0	0%	0	116	100%	(1,961,600)

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
DIVISION II WITHOUT FOOTBALL
Fiscal Years 2004 through 2014

	Generated Revenues Exceed Expenses			Expenses Exceed Generated Revenues		
	Number Reporting	Percent of Total	Median Net Revenue	Number Reporting	Percent of Total	Negative Net Revenue
2014						
Men's Basketball	0	0%	0	133	100%	(425,700)
Women's Basketball	0	0%	0	135	100%	(365,600)
2013						
Men's Basketball	0	0%	0	130	100%	(394,100)
Women's Basketball	0	0%	0	133	100%	(355,200)
2012						
Men's Basketball	0	0%	0	124	100%	(388,600)
Women's Basketball	0	0%	0	126	100%	(335,300)
2011						
Men's Basketball	0	0%	0	129	100%	(359,000)
Women's Basketball	0	0%	0	131	100%	(308,300)
2010						
Men's Basketball	0	0%	0	127	98%	(343,700)
Women's Basketball	0	0%	0	129	99%	(291,800)
2009						
Men's Basketball	0	0%	0	125	100%	(310,600)
Women's Basketball	0	0%	0	127	100%	(269,700)
2004						
Men's Basketball	1	1%	N/A	111	99%	(247,400)
Women's Basketball	0	0%	0	111	100%	(218,400)

Note: Three institutions reported that they broke even for Men's Basketball and one institution reported breaking even for women's basketball in 2010.

TABLE 4.7
SOURCES OF REVENUES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Total Ticket Sales	23,100	8,400	12,600
NCAA and conference distributions	28,400	19,200	22,400
Guarantees and options	6,200	5,000	5,500
Cash contributions from alumni and others	198,900	113,800	135,900
Third Party Support	0	0	0
Other:			
Concessions/Programs/Novelties	5,800	1,800	3,500
Broadcast Rights	0	0	0
Royalties/Advertising/Sponsorship	22,800	200	3,200
Sports camps	10,600	0	0
Endowment/Investment Income	10,600	0	0
Miscellaneous	49,200	1,400	17,300
Total Generated Revenues	546,700	232,000	337,600
Allocated Revenues:			
Direct Institutional Support	1,835,300	3,676,600	2,964,500
Indirect Institutional Support	277,900	351,600	307,600
Student Fees	971,800	0	0
Direct government support	0	0	0
Total Allocated Revenues	3,807,000	4,023,400	3,939,400
Total All Revenues	4,369,900	4,347,700	4,347,700

TABLE 4.8
SOURCES OF REVENUES
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Total Ticket Sales	26,000	14,900	11,600	2,600
NCAA and conference distributions	41,000	29,900	18,200	11,200
Guarantees and options	11,100	5,400	3,600	1,900
Cash contributions from alumni and others	239,300	215,700	125,600	51,300
Third Party Support	0	0	0	0
Other:				
Concessions/Programs/Novelties	7,000	6,500	3,700	0
Broadcast Rights	0	0	0	0
Royalties/Advertising/Sponsorship	14,700	13,200	1,700	0
Sports camps	0	3,100	100	0
Endowment/Investment Income	0	3,100	100	0
Miscellaneous	62,600	21,800	8,500	0
Total Generated Revenues	680,000	456,500	302,200	122,300
Allocated Revenues:				
Direct Institutional Support	5,887,700	3,748,200	2,604,500	1,721,000
Indirect Institutional Support	847,800	635,200	176,100	20,300
Student Fees	0	0	42,600	0
Direct government support	0	0	0	0
Total Allocated Revenues	7,128,000	4,592,200	3,575,700	2,103,700
Total All Revenues	7,557,300	5,135,500	3,873,100	2,482,000

Division II (without Football)

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Game Expenses			
Men	488,500	932,200	779,200	Men	36,000	35,400	35,400
Women	584,600	1,004,800	837,800	Women	38,300	37,100	37,600
Administrative and Non-gender	-	-	-	Administrative and Non-gender	1,100	-	400
Total	1,092,600	1,984,200	1,602,600	Total	102,700	76,600	86,400
Guarantees and Options				Medical			
Men	1,000	-	500	Men	-	-	-
Women	-	-	-	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	58,800	52,200	57,200
Total	2,000	-	1,000	Total	66,400	53,900	58,800
Salaries and Benefits – University paid				Membership Dues			
Men	476,000	357,400	409,800	Men	1,200	1,800	1,500
Women	518,500	372,800	401,900	Women	1,700	1,600	1,600
Administrative and Non-gender	674,600	507,700	561,900	Administrative and Non-gender	23,000	27,700	25,800
Total	1,634,400	1,155,700	1,381,800	Total	27,300	33,100	31,300
Team travel				Sports Camps			
Men	173,200	144,400	152,600	Men	2,200	-	-
Women	160,200	160,600	160,300	Women	3,600	-	-
Administrative and Non-gender	-	9,100	3,300	Administrative and Non-gender	-	-	-
Total	349,600	340,900	345,400	Total	15,100	-	2,800
Recruiting				Spirit Groups			
Men	12,500	17,000	14,400	Men	-	-	-
Women	14,300	16,900	14,800	Women	-	-	-
Administrative and Non-gender	-	-	-	Administrative and Non-gender	3,400	-	-
Total	29,000	36,700	31,400	Total	5,300	-	1,000
Equipment/uniforms/supplies				Facilities Maintenance and Rental			
Men	66,900	69,700	69,500	Men	3,000	-	-
Women	61,500	67,700	62,700	Women	800	-	100
Administrative and Non-gender	-	14,900	10,100	Administrative and Non-gender	11,400	3,800	6,100
Total	170,300	162,300	166,900	Total	26,800	23,600	24,700
Fundraising				Indirect Institutional Support			
Men	2,400	-	100	Men	-	-	-
Women	1,800	-	100	Women	-	-	-
Administrative and Non-gender	10,800	4,600	7,500	Administrative and Non-gender	181,100	230,300	205,400
Total	30,900	10,900	17,900	Total	277,900	351,600	307,600

TABLE 4.9 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Other			
Men	15,700	8,000	11,500
Women	20,500	7,500	12,200
Administrative and Non-gender	91,400	54,700	73,500
Total	162,400	74,600	109,600
Total Operating Expenses			
Men	1,398,600	1,593,900	1,523,800
Women	1,526,500	1,675,100	1,648,700
Administrative and Non-gender	1,331,600	1,264,900	1,294,800
Total	4,246,600	4,657,000	4,549,900

Division II (without Football)

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Grants-in-Aid				
Men	1,339,400	833,400	632,300	439,500
Women	1,365,600	908,600	732,800	589,500
Administrative and Non-gender	9,200	-	-	-
Total	2,735,700	1,813,100	1,405,800	1,098,300
Guarantees and Options				
Men	1,800	1,200	300	-
Women	-	100	-	-
Administrative and Non-gender	-	-	-	-
Total	3,700	2,400	900	-
Salaries and Benefits – University paid				
Men	653,700	469,000	372,300	162,400
Women	671,300	421,900	383,200	187,900
Administrative and Non-gender	1,039,500	607,500	481,100	248,100
Total	2,403,900	1,489,700	1,270,200	726,200
Team travel				
Men	327,000	147,200	136,900	77,700
Women	345,000	168,100	141,200	94,600
Administrative and Non-gender	17,100	13,500	-	-
Total	679,700	358,900	305,900	210,500
Recruiting				
Men	34,300	17,200	13,100	6,100
Women	29,000	16,700	10,800	8,400
Administrative and Non-gender	-	-	-	-
Total	71,000	34,500	28,300	15,100
Equipment/uniforms/supplies				
Men	140,500	71,000	66,300	39,900
Women	97,500	65,200	60,500	38,900
Administrative and Non-gender	35,200	16,800	3,300	-
Total	303,600	165,500	166,300	81,900
Fundraising				
Men	3,200	2,900	-	-
Women	1,400	1,700	-	-
Administrative and Non-gender	21,300	19,100	5,700	-
Total	36,200	37,000	10,200	6,700

Division II (without Football)

TABLE 4.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION II WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Game Expenses				
Men	51,000	40,700	35,100	24,800
Women	54,600	38,100	35,800	25,700
Administrative and Non-gender	13,900	2,300	300	-
Total	140,500	95,300	87,000	54,400
Medical				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	93,200	59,300	51,000	42,000
Total	98,700	64,900	54,100	44,500
Membership Dues				
Men	4,300	1,600	1,100	600
Women	4,900	1,800	1,500	1,100
Administrative and Non-gender	32,000	28,000	24,500	19,900
Total	43,800	33,200	29,700	25,800
Sports Camps				
Men	700	1,100	600	-
Women	1,500	2,000	100	-
Administrative and Non-gender	-	-	-	-
Total	5,900	9,800	3,800	200
Spirit Groups				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	4,100	5,300	-	-
Total	4,800	7,000	700	-
Facilities Maintenance and Rental				
Men	12,700	-	-	-
Women	2,700	300	-	400
Administrative and Non-gender	16,200	12,300	3,700	-
Total	85,600	26,500	13,200	17,700
Indirect Institutional Support				
Men	-	-	-	-
Women	-	-	-	-
Administrative and Non-gender	544,100	489,200	122,400	-
Total	847,800	635,200	176,100	20,300

Division II (without Football)

TABLE 4.10 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION II WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Other				
Men	27,700	20,400	10,500	2,200
Women	30,500	19,300	9,300	6,000
Administrative and Non-gender	213,700	76,900	54,700	32,000
Total	278,400	134,200	88,800	53,200
Total Operating Expenses				
Men	2,708,800	1,703,400	1,360,100	919,800
Women	2,824,600	1,675,600	1,459,500	1,011,800
Administrative and Non-gender	2,704,800	1,588,100	1,081,700	605,400
Total	7,358,000	5,138,000	3,871,300	2,853,800

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.

Division II (without Football)

TABLE 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

Sport	Men's Programs			Women's Programs		
	Generated Revenues	Expenses	Net Revenue	Generated Revenues	Expenses	Net Revenue
Baseball	29,500	374,000	-	NA	NA	NA
Basketball	26,600	460,600	(900)	15,000	392,900	-
Crew	-	-	-	11,400	232,600	(9,900)
Equestrian	-	-	-	18,200	58,800	18,200
Fencing	50,600	82,900	15,800	14,200	53,600	(15,300)
Field Hockey	NA	NA	NA	18,600	204,800	-
Football	NA	NA	NA	NA	NA	NA
Golf	12,000	115,300	-	6,500	126,200	-
Gymnastics	-	-	-	87,600	490,700	17,800
Ice Hockey	385,600	1,418,300	-	6,500	181,900	(71,900)
Lacrosse	10,000	328,500	-	3,600	229,200	-
Rifle	-	38,800	(38,800)	-	35,600	(34,400)
Skiing	26,100	256,100	(2,200)	26,100	226,700	(2,900)
Soccer	10,200	316,300	-	10,700	307,900	(500)
Softball	NA	NA	NA	11,500	269,200	(1,300)
Swimming	11,200	200,000	-	7,900	189,200	-
Sand Volleyball	-	-	-	-	236,500	-
Tennis	2,400	122,000	(300)	2,000	133,500	(1,200)
Track & Field/X Country	1,500	138,800	-	2,100	146,800	(3,700)
Volleyball	1,500	161,900	(600)	9,800	265,700	(400)
Water Polo	16,500	233,300	(13,400)	25,600	242,900	(25,800)
Wrestling	20,800	351,800	-	NA	NA	NA
Other	79,200	77,300	(11,000)	14,200	22,800	(6,600)

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support
Medians shown represent only those institutions reporting some amount for revenues or expenses,

TABLE 4.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Baseball	63,700	27,000	92,400	-
Basketball	86,900	42,100	126,700	-
Cross Country/Track	20,100	4,000	27,200	-
Fencing	21,300	6,200	27,500	-
Golf	19,000	-	23,200	-
Gymnastics	-	-	-	-
Ice Hockey	166,500	165,400	300,000	8,300
Lacrosse	45,600	12,700	60,700	-
Rifle	38,800	-	38,800	-
Skiing	32,600	29,200	57,800	-
Soccer	57,900	10,800	70,100	-
Swimming	24,300	4,200	28,100	-
Tennis	21,700	-	23,300	-
Volleyball	31,200	6,100	35,000	-
Water Polo	41,900	20,800	62,700	-
Wrestling	57,400	11,000	61,800	-
Other	27,500	16,000	32,600	-

**TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches	Administrative
Basketball	70,100	35,300	105,300	-
Bowling	13,100	-	17,800	-
Crew	51,000	12,000	60,600	-
Cross Country/Track	20,800	4,700	27,000	-
Equestrian	35,000	-	35,000	-
Fencing	13,700	3,100	16,800	-
Field Hockey	44,100	4,900	46,700	-
Golf	21,900	-	25,800	-
Gymnastics	98,000	79,100	189,000	-
Ice Hockey	39,900	8,900	48,800	-
Lacrosse	38,600	6,900	49,300	-
Rifle	34,400	1,000	34,400	-
Skiing	28,600	29,200	57,800	-
Soccer	52,800	11,100	63,800	-
Softball	51,600	11,400	64,200	-
Swimming	33,200	7,400	44,200	-
Tennis	21,700	-	23,500	-
Volleyball	48,800	9,100	57,400	-
Water Polo	58,100	26,200	88,000	-
Other	6,900	-	12,800	100

**TABLE 4.13
TOTAL SALARIES AND BENEFITS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014
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	319,300	372,100	-	247,100	269,100	-	281,600	305,200	-
Assistant Coaches	145,700	140,500	-	80,000	66,100	-	99,900	92,500	-
Administrative Salaries	-	-	674,600	-	-	507,700	-	-	561,900
Total Program	476,000	518,500	674,600	357,400	372,800	507,700	409,800	401,900	561,900

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2014
Based on Mean Values

	Public Schools		Private Schools		Total Subgroup	
	Percent of Gen. Rev.	Percent of Total Rev.	Percent of Gen. Rev.	Percent of Total Rev.	Percent of Gen. Rev.	Percent of Total Rev.
Total Ticket Sales	14%	2%	5%	0%	10%	1%
NCAA and conference distributions	5%	1%	9%	1%	7%	1%
Guarantees and options	4%	1%	3%	0%	4%	0%
Cash contributions from alumni and others	33%	5%	41%	3%	36%	4%
Third Party Support	0%	0%	0%	0%	0%	0%
Other:	0%	0%	0%	0%	0%	0%
Concessions/Programs/Novelties	3%	0%	4%	0%	3%	0%
Broadcast Rights	0%	0%	0%	0%	0%	0%
Royalties/Advertising/Sponsorship	14%	2%	4%	0%	10%	1%
Sports camps	5%	1%	5%	0%	5%	1%
Endowment/Investment Income	5%	1%	5%	0%	5%	1%
Miscellaneous	9%	1%	10%	1%	9%	1%
Total Generated Revenues	<u>100%</u>	<u>15%</u>	<u>100%</u>	<u>7%</u>	<u>100%</u>	<u>10%</u>
Allocated Revenues:		0%		0%		0%
Direct Institutional Support		48%		79%		67%
Indirect Institutional Support		9%		14%		12%
Student Fees		28%		1%		11%
Direct government support		0%		0%		0%
Total Allocated Revenues		85%		93%		90%
Total All Revenues		<u>100%</u>		<u>100%</u>		<u>100%</u>

Notes: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians. There were 52 public and 83 private institutions reporting.

Division II (without Football)

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total		Public	Private	Total
Grants-in-Aid				Game Expenses			
Men	11%	18%	16%	Men	1%	1%	1%
Women	13%	21%	18%	Women	1%	1%	1%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	24%	40%	34%	Total	2%	2%	2%
Guarantees and Options				Medical			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	1%	1%	1%
Total	1%	0%	0%	Total	1%	1%	1%
Salaries and Benefits – University paid				Membership Dues			
Men	11%	7%	9%	Men	0%	0%	0%
Women	11%	7%	9%	Women	0%	0%	0%
Administrative and Non-gender	15%	11%	12%	Administrative and Non-gender	0%	1%	1%
Total	38%	25%	30%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	4%	4%	Men	1%	0%	0%
Women	4%	4%	4%	Women	1%	0%	0%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	9%	8%	8%	Total	1%	1%	1%
Recruiting				Spirit Groups			
Men	1%	0%	0%	Men	0%	0%	0%
Women	0%	0%	0%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%	Total	0%	0%	0%
Equipment/uniforms/supplies				Facilities Maintenance and Rental			
Men	2%	2%	2%	Men	1%	0%	0%
Women	2%	1%	1%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	1%	1%	1%
Total	4%	3%	4%	Total	2%	1%	2%
Fundraising				Indirect Institutional Support			
Men	0%	0%	0%	Men	0%	1%	1%
Women	0%	0%	0%	Women	0%	1%	1%
Administrative and Non-gender	1%	0%	1%	Administrative and Non-gender	8%	10%	9%
Total	2%	1%	1%	Total	9%	13%	11%

TABLE 4.15 (continued)
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION II – WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Fiscal Year 2014
Mean Values

	Public	Private	Total
Other			
Men	1%	0%	1%
Women	1%	0%	0%
Administrative and Non-gender	3%	2%	2%
Total	4%	3%	3%
Total Operating Expenses			
Men	34%	35%	34%
Women	34%	37%	36%
Administrative and Non-gender	32%	29%	30%
Total	100%	100%	100%

Note: These percentages are based on mean values, rather than medians.
 There were 52 public and 83 private institutions reporting for DII Institutions without football.

Division II (without Football)

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	67,300
11-20	68,300	106,000
21-30	107,000	189,900
31-40	190,900	242,700
41-50	243,700	344,600
51-60	345,600	433,300
61-70	434,300	590,200
71-80	591,200	733,200
81-90	734,200	1,115,700
91-100	1,116,700	4,450,200

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	1,500
11-20	2,500	22,000
21-30	23,000	52,600
31-40	53,600	70,100
41-50	71,100	98,500
51-60	99,500	129,100
61-70	130,100	190,800
71-80	191,800	311,000
81-90	312,000	402,200
91-100	403,200	3,360,600

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	3,900
11-20	4,900	19,500
21-30	20,500	33,600
31-40	34,600	50,700
41-50	51,700	74,100
51-60	75,100	96,900
61-70	97,900	141,600
71-80	142,600	194,300
81-90	195,300	330,000
91-100	331,000	767,900

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	0
11-20	0	32,000
21-30	33,000	54,500
31-40	55,500	82,000
41-50	83,000	107,800
51-60	108,800	155,600
61-70	156,600	180,300
71-80	181,300	284,800
81-90	285,800	437,600
91-100	438,600	767,900

TABLE 4.20
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	700
11-20	1,700	6,400
21-30	7,400	12,200
31-40	13,200	17,500
41-50	18,500	24,500
51-60	25,500	35,200
61-70	36,200	47,500
71-80	48,500	100,000
81-90	101,000	157,000
91-100	158,000	606,700

TABLE 4.21
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	300
11-20	1,300	2,500
21-30	3,500	6,900
31-40	7,900	9,200
41-50	10,200	14,000
51-60	15,000	20,900
61-70	21,900	32,000
71-80	33,000	41,400
81-90	42,400	66,700
91-100	67,700	243,600

Division II (without Football)

TABLE 4.22
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	519,600	2,380,700
11-20	2,381,700	3,198,900
21-30	3,199,900	3,666,800
31-40	3,667,800	3,970,200
41-50	3,971,200	4,555,200
51-60	4,556,200	4,962,800
61-70	4,963,800	5,629,900
71-80	5,630,900	6,764,900
81-90	6,765,900	8,539,700
91-100	8,540,700	19,868,200

TABLE 4.23
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	772,700
11-20	773,700	994,800
21-30	995,800	1,225,900
31-40	1,226,900	1,402,300
41-50	1,403,300	1,535,800
51-60	1,536,800	1,710,100
61-70	1,711,100	1,986,900
71-80	1,987,900	2,386,600
81-90	2,387,600	2,953,500
91-100	2,954,500	9,403,600

TABLE 4.24
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	238,400	891,400
11-20	892,400	1,185,900
21-30	1,186,900	1,313,500
31-40	1,314,500	1,491,000
41-50	1,492,000	1,648,800
51-60	1,649,800	1,796,100
61-70	1,797,100	1,951,800
71-80	1,952,800	2,511,700
81-90	2,512,700	3,127,300
91-100	3,128,300	6,287,700

TABLE 4.25
NONGENDER EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	0	341,100
11-20	342,100	729,700
21-30	730,700	912,700
31-40	913,700	1,053,800
41-50	1,054,800	1,301,600
51-60	1,302,600	1,509,100
61-70	1,510,100	1,780,100
71-80	1,781,100	2,224,000
81-90	2,225,000	3,035,700
91-100	3,036,700	8,356,100

TABLE 4.26
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	46,900	252,600
11-20	253,600	332,100
21-30	333,100	386,500
31-40	387,500	423,900
41-50	424,900	460,800
51-60	461,800	492,300
61-70	493,300	563,200
71-80	564,200	676,300
81-90	677,300	779,700
91-100	780,700	3,933,700

TABLE 4.27
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	48,300	195,200
11-20	196,200	279,000
21-30	280,000	325,400
31-40	326,400	351,500
41-50	352,500	391,900
51-60	392,900	449,500
61-70	450,500	497,400
71-80	498,400	551,600
81-90	552,600	643,800
91-100	644,800	1,479,900

Division II (without Football)

TABLE 4.28
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(18,656,500)	(7,716,700)
11-20	(7,715,700)	(6,241,400)
21-30	(6,240,400)	(5,135,200)
31-40	(5,134,200)	(4,392,100)
41-50	(4,391,100)	(4,111,400)
51-60	(4,110,400)	(3,672,900)
61-70	(3,671,900)	(3,377,800)
71-80	(3,376,800)	(2,970,300)
81-90	(2,969,300)	(2,145,800)
91-100	(2,144,800)	(515,600)

TABLE 4.29
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(8,564,200)	(2,559,300)
11-20	(2,558,300)	(2,177,900)
21-30	(2,176,900)	(1,869,400)
31-40	(1,868,400)	(1,558,800)
41-50	(1,557,800)	(1,418,000)
51-60	(1,417,000)	(1,256,600)
61-70	(1,255,600)	(1,157,200)
71-80	(1,156,200)	(974,400)
81-90	(973,400)	(764,500)
91-100	(763,500)	(254,400)

TABLE 4.30
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(6,061,700)	(2,932,000)
11-20	(2,931,000)	(2,258,800)
21-30	(2,257,800)	(1,863,400)
31-40	(1,862,400)	(1,641,700)
41-50	(1,640,700)	(1,529,900)
51-60	(1,528,900)	(1,351,300)
61-70	(1,350,300)	(1,231,000)
71-80	(1,230,000)	(1,116,200)
81-90	(1,115,200)	(844,000)
91-100	(843,000)	(236,600)

TABLE 4.31
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
 (Negative Net Revenue)
DIVISION II WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(3,451,500)	(676,900)
11-20	(675,900)	(566,600)
21-30	(565,600)	(502,900)
31-40	(501,900)	(452,100)
41-50	(451,100)	(426,700)
51-60	(425,700)	(391,600)
61-70	(390,600)	(349,900)
71-80	(348,900)	(307,900)
81-90	(306,900)	(236,700)
91-100	(235,700)	(46,500)

Division II (without Football)

TABLE 4.32
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION II – WITHOUT FOOTBALL
Fiscal Year 2014

1-10	(1,388,500)	(602,500)
11-20	(601,500)	(503,900)
21-30	(502,900)	(454,200)
31-40	(453,200)	(408,400)
41-50	(407,400)	(366,600)
51-60	(365,600)	(341,300)
61-70	(340,300)	(308,700)
71-80	(307,700)	(264,100)
81-90	(263,100)	(196,500)
91-100	(195,500)	(47,900)

GLOSSARY

REVENUE ITEMS FROM AGREED-UPON PROCEDURES

Broadcast Television, Radio and Internet Rights	Institutional revenue received directly for radio and television broadcasts, Internet and e-commerce rights received through institution-negotiated contracts	Endowment and Investment Income	Endowment spending policy distributions and other investment income in support of Athletics. These categories include only restricted investment and endowment income for the operations of intercollegiate athletics.
Compensation and Benefits Provided by a Third Party	All amounts provided by a third party and contractually guaranteed by the institution but not included on the institution's W-2	Guarantees	Revenue received from participation in away games.
Contributions	Amounts received directly from individuals, corporations, associations, foundations, clubs, or other organizations that are designated, restricted or unrestricted by the donor for the operation of the athletics program. Amounts paid in excess of a ticket's value are included. Contributions include cash, marketable securities and in-kind services or property. Gifts and merchandise from corporate sponsorship agreements are not included here.	Indirect Facilities and Administrative Support	The value of facilities and services provided by the institution not charged to Athletics. This may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation and debt service. This is offset by an equal expense item.
Direct Institutional Support	The value of institutional resources for the current operations of intercollegiate athletics, as well as all unrestricted funds allocated to the athletics department by the university. Federal Work Study support for student workers employed by Athletics is also included	NCAA/Conference Distributions	Revenue received from participation in bowl games and tournaments and all NCAA distributions. Amounts received for direct participation or through a sharing arrangement with an athletics conference, including shares of conference television agreements are included. These amounts are reported by sport if known.
Direct State or Other Government Support	State, municipal, federal and other government appropriations made in support of the operations of intercollegiate athletics. This includes funding specifically earmarked to Athletics by government agencies for which the institution has no discretion to reallocate.	Other	Limited to less than five percent of total revenues may appear in this category. Any excess is to be reclassified to other categories.
		Program Sales, Concessions, Novelty Sales and Parking	Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.
		Royalties, Licensing, Advertisements, and Sponsorships	All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. In-kind products and services are included.

Glossary

Non-gender revenues and expenses:	Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.
Sports-Camp Revenues	Amounts received by Athletics for sports-camps and clinics.
Student Fees	Student fees assessed by the institution and restricted for support of intercollegiate athletics.
Ticket Sales	Revenue received for sales of admissions to athletics events. Included are ticket sales to the public, faculty and students, and money received for shipping and handling of tickets. Not included are ticket sales for conference and national tournaments that are pass-through transactions.

EXPENSE ITEMS FROM AGREED-UPON PROCEDURES

Athletic Student Aid	The total amount of athletically related student aid awarded, including summer school and tuition discounts and waivers (including aid given to student-athletes who have exhausted their eligibility or who are inactive due to medical reasons.)
Coaching Other Compensation and Benefits Paid by a Third Party	All compensation paid to the coaching staff by a third party and contractually guaranteed by the institution but not included on the institution's W-2. Examples include shoe and apparel contract revenue, housing allowances, compensation from camps, and television and radio income.
Coaching Salaries, Benefits, and Bonuses Paid by the University	Gross salaries, bonuses and benefits provided to head and assistant coaches, which includes all amounts attributable to coaching that would be reportable on the university or related entity W-2 and/or 1099 forms. Examples include car stipend, club membership, entertainment allowance, clothing allowance, television income, and tuition remission.
Direct Facilities, Maintenance, and Rental	Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.
Equipment, Uniforms and Supplies	Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.
Fund Raising, Marketing and Promotion	Costs associated with fund raising, marketing and promotion for media guides, brochures, recruiting publications and such other expenditures.

Glossary

Game Expenses	Game-day expenses other than travel that are necessary for intercollegiate athletics competition, including officials, security, event staff, ambulance, and other such expenditures.	Severance Payments	Severance payments and applicable benefits recognized for past coaching and administrative personnel.
Guarantees	Amounts paid to visiting participating institutions.	Spirit Groups	Includes support provided for spirit groups, including bands, cheerleaders, mascots, dance teams, etc.
Indirect Facilities and Administrative Support	The value of facilities and services provided by the institution and not charged to Athletics. This support may include an allocation for institutional administrative cost, facilities and maintenance, grounds and field maintenance, security, risk management, utilities, depreciation, and debt service. This is offset by an equal amount of revenue.	Sports Camp Expenses	All expenses paid by Athletics, including non-athletics personnel salaries and benefits, from hosting sports camps and clinics.
Medical Expenses and Medical Insurance	Medical expense and medical insurance premiums for student-athletes.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by a Third Party	Includes all compensation paid to the support staff by a third party and guaranteed by the university but included in the W-2 or 1099 forms of the institution. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Memberships and Dues	Includes memberships, conference and association dues.	Support Staff/ Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities	Gross salaries, bonuses and benefits paid to administrative staff (e.g., football secretary and trainers) that would be reportable on university or related entities W-2 or 1099 forms. Examples include car stipends, club memberships, clothing allowances, speaking fees, radio and television income, and other related expenditures or in-kind products or services.
Other Operating Expenses	Include printing and duplicating, subscriptions, business insurance, telephone, postage, operating and equipment leases, non-team travel and any other operating expense not reported elsewhere. Indirect administration overhead provided by the university is not included.	Team Travel	Air and ground travel, lodging, meals and incidentals for competition related to pre-season, regular season, and/or post-season. Any amounts incurred for food and lodging for housing a team prior to a home game should also be included, as should the value of the use of the institution's owned vehicles or airplanes and in-kind value of donor-provided transportation.
Recruiting	Transportation, lodging and meals for prospective student-athletes and institutional personnel on official and unofficial visits, telephone charges, postage and other such expenditures related to recruiting. Also included is the value of the use of the university's vehicles or airplanes, as well as the in-kind value of loaned or contributed transportation.		

OTHER TERMINOLOGY

Allocated Revenues	Revenues allocated by the institution to the athletics program. These include direct institutional support, indirect institutional support (utilities, maintenance, insurance, etc.), student fees, and direct governmental support.	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 or scheduling, and financial aid is not permitted.
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.	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, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.
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 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 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.	Generated Revenues	Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.
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.		

Glossary

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.

Median Values

Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.

Net Operating Results

Total generated revenues less total operating expenses. These results are reported as either Net Generated Revenue (generated revenues exceed expenses) or Negative Net Generated Revenue (expenses exceed generated revenues.)

Non-gender Revenues and Expenses

Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.

Third Party Payments

These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.

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