

Revenues & EXPENSES

2004 – 2014

NCAA® DIVISION III
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division III Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2014

This report provides summary information concerning revenues and expenses of NCAA Division III athletics programs for the fiscal years 2004 through 2014. It is the result of data collected in the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render previous reports non-comparable to those of 2004 and beyond.

Objectives. The primary objective of the 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 expense trends of NCAA Division III athletics programs and its two defined subgroups – schools with football and those without. A third objective is to provide data relevant to gender issues.

Methodology. All Division III member institutions, including provisional members, were asked to submit data in the fall of the year via the NCAA Financial Reporting System (FRS). As a result, this report utilized responses from approximately 67% of the Division III membership. In all cases, respondents were instructed to limit their responses to intercollegiate athletics programs only, excluding intramural and club programs.

Changes and Revisions. There have been substantial changes in collecting and reporting data subsequent to the 2004 fiscal year. These changes are reflected in this current report, and many are the result of a collaborative effort of the National Association of College and University Business Officers (NACUBO) and the NCAA leadership. These improvements include:

- The inclusion of additional data concerning expense items. These include indirect institutional support, facilities maintenance and rental, severance pay, and spirit groups.
- The reporting of more detailed information related to salaries and benefits.
- The almost exclusive use of median values, with means used in the percentile and the distribution tables.
- The addition of Dashboard Indicators as a review and planning tool. (See Introduction.)

The change from reporting means to medians is of particular significance. First, the change from means, as reported prior to the fiscal 2004 year, to medians renders the data reported in those prior years non-comparable to those reported in this 2015 edition. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items as well as totals. Moreover, for any reported item, if at least one half of the respondents report zero values, the median value will be zero.

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

Findings and Observations. Following are some of the more significant observations of the two subgroups over the eleven-year period presented. Related table numbers are shown in parentheses.

- Median total expenses for football schools have increased by 118.0% since 2004; total expenses for non-football schools have increased by 157.0% over the same time period. Over the past year, expenses increased by 4.8% for football schools and by 11.5% for those without football. (2.1)
- The median number of student-athletes has grown from 448 in 2004 to 538 in 2014 for football schools; median total participants for non-football schools has grown from 242 to 295. (2.1)
- Since 2004, the median expense per student-athlete has increased by 80% for football schools (to \$6,300) and 114.8% for non-football (to \$5,800). (2.1)
- Comparison of the maximum reported values and the median values in the various expense categories reflects the significant disparity among schools in both subgroups. (2.3, 2.4)
- For football schools, 37% of the total budget is allocated to men's programs, 23% percent to women's programs, and 40% to co-ed programs. The respective allocations for non-football schools are 28%, 29%, and 43%. (3.1, 4.1)
- Budget allocations to the three major sports of football, men's basketball, and women's basketball have been very steady since 2004 – at approximately 13, 5%, and 4%, respectively. For the non-football schools, men's basketball has remained consistent at 7% of the total budget and women's basketball 6%. (3.4, 4.4)
- Notwithstanding the previous point, football, basketball, and ice hockey have the highest reported median salaries for football school men's programs, and basketball and ice hockey are highest reported for women's programs. For non-football schools, ice hockey, basketball, and lacrosse top the men's programs, while ice hockey, basketball, field hockey and soccer are highest for the women. (3.8, 4.8)
- Salaries and benefits, indirect institutional support, and travel are the top three expense items for both subgroups. (3.10, 4.10)
- The effect of football on total budgets, as well as the various other sports is apparent throughout the report. (3.5, 4.5)

INTRODUCTION

Revenues and Expenses of NCAA Division III Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2014

BACKGROUND AND CHANGES

The 2015 edition of Revenues and Expenses of Intercollegiate Athletics Programs continues to reflect significant changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public, and from NCAA leadership and were designed to render the reported information more relevant, meaningful, and useful. The primary objective then and now is to isolate the financial impact of athletics on the respective educational institutions, rather than the surplus or deficit of the athletics budget.

Expense Definitions. To this end, some expense items have been grouped as either (a) those paid by the athletics department or (b) those paid by outside parties. Unless guaranteed in amount by the institution, these third party payments should not be included in determining the net financial results of the athletics operations. In addition, indirect support from the institution, such as facilities maintenance, insurance, utilities, etc., has been isolated and reported as an expense line item.

Reporting of Median Values. Also significant 2004 and subsequent fiscal years. The impetus for this change was the impact that unusually large (outlier) revenue items, primarily Alumni and Booster Contributions, have had on average amounts in recent years. Although these were experienced primarily in Division I, it was deemed best to report median values for Divisions II and III for purposes of consistency. Moreover, for most comparative purposes, median statistics are more meaningful than are averages. Mean data are still reported in the percentile tables, as well as the distribution tables.

The caveat is that median data can also be misleading. First, unlike average data, medians are not additive. Thus, tables including “total” values may be confusing. Second, there are many instances in the tables where subgroup median values are zero. This results when at least one half of the responding institutions report zero values for a given line item. In such cases, the resulting median, the midpoint value, will be zero.

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004 fiscal year is a benchmark year. This 2015 report provides summary information concerning expenses of NCAA Division III and its two subgroups, those schools with football and those without, for the 2004 through 2014 fiscal years, i.e., institutions’ fiscal years which ended within those respective calendar years. The data were collected via a questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA) and the NCAA’s Financial Reporting System, the results of which are relatively high usable response rates.

Similar studies were conducted for the NCAA under the previous format since 1969, with resulting reports published under the same title periodically from 1970 through 2004. The corresponding reports have been published and are available by request from NCAA offices or website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Raiborn, of Bradley University, and the data collected are not in the possession of nor under the control of the NCAA.

Other Changes. Other changes in data collection and reporting are continued with this edition. The result is better and more useful reported data in several respects:

1. New line items for operating expense were added for severance pay, game expenses, membership dues, spirit groups, facilities maintenance and rental, and indirect institutional support. The results are better detailed information and a reduction in the amount reported for the line item “Other Expenses”.
2. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for almost fifty percent of total operating expenses in both subgroups.
3. New tables were added to report expense items for the four quartiles of total expense levels. This allows comparisons among institutions of similar budget size.
4. In order to show “real” trend lines for expenses over the eight year period, some data have been adjusted to remove the effects of inflation. Fiscal 2004 was used as the base year, and the Higher Education Price Index (HEPI) was used as the multiplier.

The 2006 year was also the first year data were submitted electronically by the respective institutions. Better quality data and more useful reporting result from these changes.

Dashboard Indicators. Dashboard indicators provide member institutions a review and planning tool designed to assist presidents, chancellors and other administrators with financial decision-making regarding their intercollegiate athletics programs. They represent a selection of comparators that allow institutional leaders to evaluate how their academic and financial data compare with those of their respective divisions and subgroups. In addition, the online tool provided by the NCAA allows comparisons with conferences and self-designated peer groups. Division III indicators are provided in this report for fiscal years beginning in 2006.

OBJECTIVES

The first objective of the 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 total expenses, as well as expense line items (grants-in-aid, coaches’ salaries, etc.) Expense data are categorized by program (men’s and women’s) and by specific sports. Also presented are participation data.

An additional objective is to provide a basis for analysis of expense trends of athletics programs within each of the two respective Division III “subgroups” – those institutions that sponsor football and those that do not sponsor football.

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

METHODS

Most NCAA Division III member institutions, including provisional members, provide data annually via the NCAA Financial Reporting System. In all cases, respondents are clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. Collection instructions also request that data be separated by gender, which enables data for men’s and women’s programs to be presented separately.

The financial data requested included: total revenues and expenses by program (men’s and women’s); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); total expenses by expense object (such as grants-in-aid, salaries, and travel), and categorized salary information. Organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid and other similar information were also requested. Some of those data are presented in this report, while others may be found in other NCAA publications (See www.NCAA.org.)

Readers may determine how their institutions’ athletics programs are faring, relative to other similar institutions. They may also see how their institutions’

financial trends in recent years compare with the medians for similar institutions. Some comparisons may also be drawn among the results in the two subgroups. These comparisons are presented in tabular form in the summary section of the report. As noted, response rates for Division III were 67%.

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 2014 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are four sections of the report:

Section I – Introduction and Survey Methodology. This section provides a background for the study and its stated objectives.

Section II – Summary Information. Summary tables are presented in this section showing median total expense data for each subgroup. Tables also show average number of sports offered, average number of athletes, and average expense per athlete. These tables make it possible to see overall division results and to make comparisons across subgroups. This section also includes Dashboard Indicator data for the two subgroups.

Sections III – Subgroup and Program Information. Each of the two subgroups is reported separately in these sections. Medians are shown for total expenses, as well as expenses by sport and by program (gender). Frequency distributions are provided for each set of means, as are percentages of various line items, based on total expenses. Additional data are reported for salaries and benefits.

Appendix – Glossary. The appendix provides definitions of terms as they are used in the survey and the report.

SUGGESTIONS FOR THE READER

Several basic considerations should be weighed when using the information in this report.

1. An individual institution's actual results may differ greatly from that institution's divisional median or average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the two subgroups. Athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subgroup are likely to be even greater when making comparisons across the two subgroups.
3. Expenses which are not specifically related to men's or women's programs have been classified as non-gender or, in some cases, administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student-athletes. Although it may be possible for many member institutions to allocate such expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision are remedied, such items will be reported separately.
4. Institutional administrators are encouraged to give attention to the Dashboard Indicators and to become familiar with the online tool. Tutorials are available from the NCAA.

Although it is hoped that the information presented in a table is clear and self-explanatory, brief explanations of tables are provided as deemed necessary. Please refer to the Glossary (Appendix) for definitions of terms as they are used in this report.

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division III subgroups with (FB) and without football (W/O FB) for the 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. Unless otherwise noted, all data are based on median values and are for the 2014 fiscal year.

Total Expenses (2.1)

- With Football -- Median total expense has increased from \$1,548,000 in 2004 to \$3,382,100 in 2014, an increase of almost 118.0%. The increase from 2013 was 4.8 percent.
- Without Football – The increase from \$660,000 in 2004 to \$1,697,500 in 2014 is 157.0 percent. The median total expense increased by 11.5 percent from 2013.

Number of Student-Athletes (2.1, 2.2)

- With Football -- The average number of participating athletes rose from 448 in 2004 to 538 in 2014. The number of female student-athletes increased by 19.2% while the number of male student-athletes increased by 20.7%.
- Without Football – The average rose from 242 in 2004 to 295 in 2014. The number of female student-athletes increased by 25.2% while the number of male student-athletes increased by 18.1%.

Expense per Student-Athlete (2.1)

- With Football -- The resulting median expense per student-athlete has risen steadily from \$3,500 in 2004 to \$6,300 in 2014, an 80% increase. The median expense per student-athlete grew by 3.4% in the last year.
- Without Football – The percentage increase here is even greater at 114.8% -- \$2,700 in 2004 versus \$5,800 in 2014. The median expense per student-athlete grew by 6.2% in the last year.

Division Disparity (2.4, 3.11, 4.11)

- With Football -- The wide disparity in the division is evidenced by the largest total expense of \$16,042,800, compared with the median of \$3,382,100. This is particularly true with the sport of Football, where the largest reported is more than double the median.
- Without Football – Similarly, the largest median expense is \$9,805,800, and the median is \$1,697,500.
- The disparity is also demonstrated in the public and private data in Tables 3.5 and 4.5

Expenses by Gender (3.1, 4.1)

- With Football -- For the 2014 fiscal year, total expenses for men's programs was \$1,237,000, which was 36.6% of total expenses. The median for women's programs was \$773,500 – 22.9%. The percentages in 2004 were 43 and 25%, respectively. (3.1)
- Without Football – The median men's expense in 2014 was \$478,600 – 28.2%, and for women's was \$487,700 – 28.7%. The 2004 percentages were 33% for each group. (4.1)

Inflationary Effect (3.3, 4.3)

- With Football -- A portion of the total increase in expenses is due to inflation. For example, the total increase in men's programs from 2013 to 2014 was 10.4%, 3.3% of which was inflationary. For women's programs, 3.3% of the 10.8% increase was inflationary; and 3.1% of the 4.8% increase in total expenses was due to inflation. (3.3)
- Without Football – After removing the 3.2% inflationary gain, men's expenses increased by 5.8%. Of the 0.4% increase in women's expenses, 3% was due to inflation. Total expenses increased minimally. (4.3)

Program Expenses (3.4, 3.7, 4.4, 4.7)

- With Football -- Relative spending on the three major programs of football, men's basketball, and women's basketball, has been remarkably steady over the eleven year period – approximately 12.7% of the total expenses were devoted to football, 5% to men's basketball, and 4% to women's basketball. (3.4)
- Football remains the costliest of men's sports, followed by ice hockey, basketball and baseball. Ice hockey is the most expensive of the women's sports, followed by basketball and water polo. (3.7)
- Without Football – Seven percent of the total budget goes for men's basketball and six percent for women's basketball. Ice hockey had the highest median budget of the men's sports, followed by basketball, baseball and lacrosse. Ice hockey also has the highest median budget for the women, followed by basketball, field hockey, and soccer. (4.4 & 4.7)

Salaries and Benefits by Sport (3.8, 4.8)

- With Football -- The top three median salaries for men's sports, (head coaches, as well as total coaches) are found in football, basketball, and ice hockey. Top women's sports head coaching salaries are basketball, ice hockey, field hockey and volleyball. (3.8)
- Without Football – Ice hockey, basketball, and lacrosse show the highest salaries for the men, both head coaches and total staff, while ice hockey, basketball, field hockey and soccer top the women head coaches. (4.8)

Distribution of Expense Line Items (3.10, 4.10)

- With Football -- Salaries and benefits represent 45% of the total budget for this subgroup, followed by indirect institutional support at 21%, and team travel at 12%. (3.10)

- Without Football – The ordering is the same as the Football subgroup at 44% for salaries and benefits, 22% for indirect institutional support, and 12% for team travel. (4.10)

Dashboard Indicators (2.5)

- The percentage of student-athletes in the student body has remained similar to previous years at 25% for football schools and 14% without football.
- Athletics expenditures as a percentage of the total institutional budget stayed flat at 5% at football schools, and stayed at 3% among schools without football.
- The difference in growth rates for athletics expenditures and total institutional budget is minimal - two percentage points for the football subgroup and three percentage points for schools without football.

SUMMARY INFORMATION

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

	With Football	Without Football		With Football	Without Football
Median Total Expenses			Average Number of Athletes		
2014	\$3,382,100	\$1,697,500	2014	538	295
Percent change from 2013	4.75%	11.48%	Percent change from 2013	1.32%	4.98%
2013	\$3,228,700	\$1,522,800	2013	531	281
Percent change from 2012	6.67%	5.06%	Percent change from 2012	1.34%	2.18%
2012	\$3,026,800	\$1,449,400	2012	524	275
Percent change from 2011	5.90%	4.79%	Percent change from 2011	2.54%	1.48%
2011	\$2,858,200	\$1,383,100	2011	511	271
Percent change from 2010	6.56%	0.24%	Percent change from 2010	-0.20%	3.83%
2010	\$2,682,200	\$1,379,800	2010	512	261
Percent change from 2009	3.92%	7.65%	Percent change from 2009	2.40%	-0.38%
2009	\$2,581,000	\$1,281,800	2009	500	262
Percent change from 2008	10.86%	3.23%	Percent change from 2008	2.04%	-3.68%
2004	\$1,547,900	\$659,700	2004	448	242
			Median Expense per Athlete		
			2014	6,300	5,800
			Percent change from 2013	3.39%	6.18%
			2013	6,100	5,400
			Percent change from 2012	4.83%	2.25%
			2012	5,800	5,300
			Percent change from 2011	3.57%	3.92%
			2011	5,600	5,100
			Percent change from 2010	7.69%	-3.77%
			2010	5,200	5,300
			Percent change from 2009	0.00%	8.16%
			2009	5,200	4,900
			Percent change from 2008	8.33%	6.52%
			2004	3,500	2,700

Note: Participating Athletes totals represent non-duplicated count.

TABLE 2.2
ACTIVITY DATA
DIVISION III
Fiscal Years 2005 through 2014

	With Football	Without Football
Participating Athletes by Program (Average)		
Men's Program - 2014	333	150
- 2013	330	143
- 2012	327	143
- 2011	319	139
- 2010	320	133
- 2009	313	132
-2008	306	144
-2007	303	128
-2006	294	150
-2005	293	132
-2004	276	127
Women's Program - 2014	205	144
- 2013	201	138
- 2012	198	133
- 2011	193	133
- 2010	192	128
- 2009	188	129
-2008	184	125
-2007	183	124
-2006	183	127
-2005	180	117
-2004	172	115

	With Football	Without Football
Median Expenses per Athlete		
Men's Program - 2014	\$3,700	\$3,200
- 2013	\$3,400	\$3,100
- 2012	\$3,200	\$2,900
- 2011	\$3,100	\$2,700
- 2010	\$2,900	\$2,700
- 2009	\$3,000	\$2,700
-2008	\$2,800	\$2,500
-2007	\$2,700	\$2,500
-2006	\$2,500	\$2,180
-2005	\$2,400	\$1,700
-2004	\$2,400	\$1,700
Women's Program - 2014	\$3,800	\$3,400
- 2013	\$3,500	\$3,500
- 2012	\$3,400	\$3,300
- 2011	\$3,400	\$3,200
- 2010	\$3,200	\$3,100
- 2009	\$3,200	\$2,900
-2008	\$2,800	\$2,700
-2007	\$2,700	\$2,600
-2006	\$2,500	\$2,300
-2005	\$2,300	\$2,200
-2004	\$2,200	\$1,900

Note: Participating Athletes totals represent non- duplicated count.

TABLE 2.2 (continued)
ACTIVITY DATA
DIVISION III
Fiscal Years 2005 through 2014

	With Football	Without Football
Annual cost of full grant (Average)		
Public Schools		
2014 - In-state	21,700	23,300
2014 - Out-of-state	30,100	34,400
2012 - In-state	21,600	22,600
2013 - Out-of-state	30,000	32,600
2012 - In-state	20,700	23,000
2012 - Out-of-state	29,100	32,000
2011 - In-state	19,700	21,400
2011 - Out-of-state	27,700	30,500
2010 - In-state	18,600	19,900
2010 - Out-of-state	26,400	28,900
2009 - In-state	17,700	19,700
2009 - Out-of-state	24,900	27,600
2008 - In-state	17,000	18,900
2008 - Out-of-state	24,200	26,800
2007 - In-state	16,000	18,100
2007 - Out-of-state	22,600	25,500
2006 - In-state	15,600	17,400
2006 - Out-of-state	22,300	24,100
2005 - In-state	14,600	17,100
2005 - Out-of-state	21,400	23,500
2004 - In-state	14,000	15,600
2004 - Out-of-state	20,500	21,700
Private Schools		
2014 - In-state/Out-of-state	47,000	45,000
2013 - In-state/Out-of-state	45,100	43,600
2012 - In-state/Out-of-state	43,400	42,500
2011 - In-state/Out-of-state	42,000	40,500
2010 - In-state/Out-of-state	40,400	39,100
2009 - In-state/Out-of-state	39,000	37,700
2008 - In-state/Out-of-state	37,200	36,000
2007 - In-state/Out-of-state	35,400	34,000
2006 - In-state/Out-of-state	33,500	32,300
2005 - In-state/Out-of-state	31,500	30,900
2004 - In-state/Out-of-state	30,100	29,400

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

	2004	2009	2010	2011	2012	2013	2014
With Football							
Total Expenses	\$1,547,900	\$2,581,000	\$2,682,200	\$2,858,200	\$3,026,800	\$3,228,700	\$3,382,100
Without Football							
Total Expenses	\$659,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400	\$1,522,800	\$1,697,500

TABLE 2.4
TOTAL EXPENSES – SUMMARY
DIVISION III
Fiscal Years 2005 through 2014

	2004	2009	2010	2011	2012	2013	2014
With Football							
Largest Reported	\$12,915,600	\$13,289,100	\$11,207,700	\$12,338,700	\$13,484,500	\$14,100,700	\$16,042,800
Median	\$1,547,900	\$2,581,000	\$2,682,200	\$2,858,200	\$3,026,800	\$3,228,700	\$3,382,100
Without Football							
Largest Reported	\$4,831,100	\$10,832,000	\$10,046,900	\$11,627,200	\$11,503,000	\$9,248,000	\$9,805,800
Median	\$659,700	\$1,281,800	\$1,379,800	\$1,383,100	\$1,449,400	\$1,522,800	\$1,697,500

**TABLE 2.5
DASHBOARD INDICATORS
DIVISION III
Median Values
Fiscal Years 2006 through 2014**

	With Football				Without Football			
	2006	2008	2013	2014	2006	2008	2013	2014
Total Sponsorship	20	20	20	20	15	15	15	16
Student Athlete Percentage of Student Body	22.6%	22.9%	25.0%	25.0%	12.4%	12.4%	14.0%	14.0%
Student Body Federal Graduation Rate	66	66	.		58	58	.	
Total expenditures	2,011,592	2,328,103	3,228,706	3,382,072	1,055,184	1,241,723	1,522,777	1,697,542
Athletics as a Percentage of Institutional Expenditures	3.7%	3.9%	5.0%	5.0%	2.3%	2.7%	3.0%	3.0%
Spending Increase gap of Ath Exp vs Org Exp	7.0%	1.8%	1.0%	2.0%	6.8%	3.9%	2.0%	3.0%
Athletic Expense per Student-Athlete	5,241	5,748	7,203	7,477	5,312	6,146	6,941	7,465
Salaries, Benefits and Severance as Percentage of Total Expenditures	49.7%	48.9%	48.0%	48.0%	49.8%	47.8%	48.0%	49.0%
Coaches Compensation	31.0%	30.9%	31.0%	31.0%	24.2%	21.5%	22.0%	22.0%
Administrators Compensation	17.8%	17.1%	17.0%	17.0%	23.1%	22.5%	23.0%	23.0%
Participation and Game Expenses as Percentage of Total Expenditure	26.0%	25.4%	26.0%	25.0%	27.4%	26.7%	26.0%	27.0%
Team Travel Expenses as Percentage of Total Expenditure	12.6%	12.7%	12.0%	12.0%	13.8%	13.3%	12.0%	13.0%
Facilities Maintenance and Administrative Support Expenses as Percentage of Total Expenditure	14.9%	17.6%	18.0%	16.0%	15.3%	18.1%	14.0%	15.0%

DIVISION III WITH FOOTBALL

**TABLE 3.1
SUMMARY of EXPENSES
DIVISION III WITH FOOTBALL
Fiscal Years 2004 through 2014**

		Total Expenses	
		Median	Largest
2014			
	Men's	1,237,000	4,289,800
	Women's	773,500	3,060,100
	Coed	1,218,600	12,631,900
	Total	3,382,100	16,042,800
2013			
	Men's	1,120,500	4,350,900
	Women's	698,400	2,958,900
	Coed	1,143,800	10,815,400
	Total	3,228,700	14,100,700
2012			
	Men's	1,062,200	4,089,200
	Women's	665,200	2,942,600
	Coed	1,122,300	10,382,000
	Total	3,026,800	13,484,500
2011			
	Men's	985,300	4,109,200
	Women's	648,600	2,777,900
	Coed	1,019,000	9,566,100
	Total	2,858,200	12,338,700
2010			
	Men's	942,600	4,877,800
	Women's	616,200	2,590,600
	Coed	975,200	8,484,300
	Total	2,682,200	11,207,700
2009			
	Men's	945,000	4,732,700
	Women's	594,200	2,392,000
	Coed	898,500	9,660,900
	Total	2,581,000	13,289,100
2004			
	Men's	663,200	6,410,900
	Women's	386,000	5,306,500
	Coed	480,600	3,704,200
	Total	1,547,900	12,915,600

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

	Total Expenses
2014 (1.324)	
Men's	934,300
Women's	584,200
Coed	920,400
Total	2,554,400
2013 (1.285)	
Men's	872,000
Women's	543,500
Coed	890,100
Total	2,512,600
2012 (1.265)	
Men's	839,700
Women's	525,800
Coed	887,200
Total	2,392,700
2011 (1.245)	
Men's	791,400
Women's	521,000
Coed	818,500
Total	2,295,800
2010 (1.216)	
Men's	775,100
Women's	506,800
Coed	802,000
Total	2,205,800
2009 (1.205)	
Men's	784,200
Women's	493,100
Coed	745,600
Total	2,141,900
2004 (1.00)	
Men's	663,200
Women's	386,000
Coed	480,600
Total	1,547,900

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4, 2012 = 293.2, 2013 = 297.8; 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
RESTATED IN 2004 DOLLARS
DIVISION III WITH FOOTBALL
Fiscal Years 2008 through 2014**

		Total Expenses		
		Real	Inflationary	Total
2014	Men's	7.15%	3.25%	10.40%
	Women's	7.49%	3.26%	10.75%
	Coed	3.40%	3.14%	6.54%
	Total	1.66%	3.09%	4.75%
2013	Men's	3.84%	1.64%	5.49%
	Women's	3.36%	1.62%	4.98%
	Coed	0.33%	1.59%	1.92%
	Total	5.01%	1.66%	6.67%
2012	Men's	6.10%	1.71%	7.81%
	Women's	0.92%	1.64%	2.56%
	Coed	8.39%	1.74%	10.13%
	Total	4.22%	1.68%	5.90%
2011	Men's	2.10%	2.43%	4.53%
	Women's	2.80%	2.45%	5.25%
	Coed	2.06%	2.44%	4.50%
	Total	4.08%	2.48%	6.56%
2010	Men's	-1.14%	0.88%	-0.26%
	Women's	2.80%	0.95%	3.74%
	Coed	7.51%	1.09%	8.59%
	Total	2.98%	0.94%	3.92%
2009	Men's	9.80%	2.43%	12.23%
	Women's	10.79%	2.57%	13.36%
	Coed	2.90%	2.13%	5.03%
	Total	8.46%	2.41%	10.87%

Notes: The Total Change reflects unadjusted amounts for the period.
The Real Change reflects the change after removal of the effects of inflation.
The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 3.4
TRENDS in PROGRAM EXPENSES
DIVISION III WITH FOOTBALL
Fiscal Years 2004 through 2014**

		Total Expenses	
		Median	Largest
2014	Football	428,700	804,900
	Men's Basketball	153,000	449,500
	Women's Basketball	136,700	364,500
2013	Football	390,900	1,821,800
	Men's Basketball	148,000	525,100
	Women's Basketball	125,400	527,100
2012	Football	380,100	809,200
	Men's Basketball	142,200	367,000
	Women's Basketball	120,800	321,000
2011	Football	356,600	780,200
	Men's Basketball	132,000	409,200
	Women's Basketball	113,500	364,400
2010	Football	341,600	3,076,600
	Men's Basketball	127,400	456,000
	Women's Basketball	108,600	396,900
2009	Football	331,400	2,833,500
	Men's Basketball	120,700	571,500
	Women's Basketball	107,400	456,200
2004	Football	223,600	725,500
	Men's Basketball	88,200	563,000
	Women's Basketball	72,900	554,500

**TABLE 3.5
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Public	Private	Total
Salaries and Benefits – University paid			
Men	397,100	719,200	701,100
Women	321,700	444,200	420,500
Administrative and Non-gender	682,700	549,800	563,100
Total	1,377,800	1,670,400	1,659,400
Team travel			
Men	182,800	220,300	215,300
Women	184,500	161,200	162,900
Administrative and Non-gender	3,200	4,000	3,900
Total	399,700	385,000	390,200
Recruiting			
Men	18,900	34,800	31,700
Women	8,600	16,800	15,500
Administrative and Non-gender	400	0	0
Total	31,000	56,500	52,200
Equipment/uniforms/supplies			
Men	94,800	113,000	112,400
Women	45,000	56,100	55,700
Administrative and Non-gender	33,900	20,700	21,700
Total	181,800	196,500	195,800
Fundraising			
Men	3,300	0	0
Women	600	0	0
Administrative and Non-gender	8,500	100	300
Total	12,400	9,700	9,900
Game Expenses			
Men	57,700	46,400	47,800
Women	35,700	33,800	34,200
Administrative and Non-gender	12,400	2,200	3,200
Total	109,400	92,400	95,600
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	13,000	44,600	40,700
Total	13,800	55,800	47,600

TABLE 3.5 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITH FOOTBALL
 Fiscal Year 2014
 Median Values

	Public	Private	Total
Membership Dues			
Men	2,000	2,100	2,100
Women	2,500	1,700	1,800
Administrative and Non-gender	24,600	25,000	25,000
Total	31,800	28,800	29,000
Sports Camps			
Men	1,700	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	5,500	0	0
Facilities Maintenance and Rental			
Men	800	0	0
Women	700	0	0
Administrative and Non-gender	32,700	0	0
Total	79,600	8,600	12,200
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	107,200	372,300	361,600
Total	150,000	465,200	423,000
Other			
Men	5,500	22,400	20,000
Women	1,500	11,400	10,100
Administrative and Non-gender	60,900	48,100	51,700
Total	114,700	109,700	112,900
Total Operating Expenses			
Men	1,044,800	1,250,700	1,237,000
Women	733,100	773,500	773,500
Administrative and Non-gender	1,149,000	1,233,200	1,218,600
Total	3,326,900	3,389,600	3,382,100

TABLE 3.6
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITH FOOTBALL
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Salaries and Benefits – University paid				
Men	882,400	760,800	698,900	428,300
Women	649,400	448,200	386,800	233,300
Administrative and Non-gender	983,100	646,400	494,200	283,900
Total	2,363,200	1,708,400	1,589,800	929,100
Team travel				
Men	350,300	253,500	194,800	140,500
Women	277,300	184,500	137,000	99,700
Administrative and Non-gender	8,900	100	5,400	800
Total	660,100	460,700	329,400	251,200
Recruiting				
Men	48,600	39,800	35,000	21,400
Women	24,100	16,800	16,100	8,200
Administrative and Non-gender	0	0	0	0
Total	74,300	57,100	52,200	33,000
Equipment/uniforms/supplies				
Men	124,300	145,900	109,600	73,000
Women	73,800	65,100	49,300	36,900
Administrative and Non-gender	41,800	42,100	22,100	5,200
Total	264,200	257,700	182,300	123,400
Fundraising				
Men	3,400	0	0	0
Women	1,600	0	0	0
Administrative and Non-gender	3,700	1,500	300	0
Total	39,400	9,900	4,300	3,500
Game Expenses				
Men	67,800	44,800	46,800	41,100
Women	44,800	36,300	30,600	27,500
Administrative and Non-gender	9,200	12,000	0	0
Total	129,900	100,800	84,000	72,200

TABLE 3.6 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	36,300	57,000	50,000	25,900
Total	42,900	59,700	50,000	34,500
Membership Dues				
Men	3,000	2,700	1,300	1,500
Women	2,700	2,400	1,500	1,100
Administrative and Non-gender	26,200	27,000	24,800	21,000
Total	34,300	32,400	28,400	24,400
Facilities Maintenance and Rental				
Men	0	0	0	0
Women	5,100	3,000	0	0
Administrative and Non-gender	42,300	31,200	0	9,800
Total	0	0	0	0
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,548,100	392,300	207,400	12,400
Total	1,679,100	555,900	293,100	67,000
Other				
Men	36,400	26,400	24,000	5,600
Women	27,800	13,400	12,800	1,100
Administrative and Non-gender	100,500	78,500	44,600	28,000
Total	217,700	118,300	107,300	49,800
Total Operating Expenses				
Men	1,739,500	1,332,900	1,175,900	806,900
Women	1,196,900	794,500	688,400	451,100
Administrative and Non-gender	3,124,500	1,575,700	1,054,500	677,500
Total	5,725,500	3,822,300	3,055,000	2,090,300

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

**TABLE 3.7
TOTAL EXPENSES BY SPORT
DIVISION III WITH FOOTBALL
Fiscal Year 2014
Median Values**

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	144,100	NA
Basketball	153,000	136,700
Crew	NA	112,600
Equestrian	NA	84,500
Fencing	60,900	53,100
Field Hockey	NA	101,400
Football	428,700	NA
Golf	38,400	34,500
Gymnastics	135,900	125,000
Ice Hockey	190,000	156,100
Lacrosse	141,400	99,700
Rifle	26,200	0
Skiing	42,800	34,200
Soccer	101,500	95,600
Softball	NA	99,900
Swimming	67,300	69,500
Tennis	37,500	34,400
Track & Field/X Country	95,600	92,000
Volleyball	67,000	99,400
Water Polo	63,600	68,800
Wrestling	110,500	NA
Other	89,500	60,700

**TABLE 3.8(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	48,600	16,700	65,000
Basketball	63,900	23,800	89,800
Cross Country/Track	28,700	16,000	49,700
Fencing	18,800	3,100	21,900
Football	87,600	164,000	258,900
Golf	12,400	0	15,100
Gymnastics	47,400	0	47,400
Ice Hockey	52,000	19,300	88,000
Lacrosse	50,900	14,000	61,500
Rifle	23,800	2,400	26,200
Skiing	22,500	2,600	23,200
Soccer	43,700	9,300	56,100
Swimming	26,100	9,700	38,000
Tennis	18,000	500	19,800
Volleyball	25,300	1,300	29,300
Water Polo	25,200	5,100	30,200
Wrestling	43,400	9,200	57,000
Other	54,100	9,500	56,700

**TABLE 3.8(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	56,000	21,800	80,000
Bowling	12,600	0	16,200
Crew	36,200	10,800	49,400
Cross Country/Track	28,100	16,500	50,600
Equestrian	32,500	5,600	44,100
Fencing	18,800	3,100	21,900
Field Hockey	50,500	10,200	63,800
Golf	13,200	0	14,500
Gymnastics	39,700	6,000	45,100
Ice Hockey	59,100	15,300	73,700
Lacrosse	42,600	8,000	54,600
Rifle	0	0	0
Skiing	22,500	2,600	23,200
Soccer	43,600	9,000	53,300
Softball	39,100	8,900	50,800
Swimming	26,100	8,600	36,000
Tennis	16,700	1,200	19,300
Volleyball	43,300	8,700	55,400
Water Polo	30,300	5,300	33,200
Other	31,800	7,000	40,100

**TABLE 3.9
TOTAL SALARIES AND BENEFITS
DIVISION III 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	243,000	241,300	0	396,200	319,000	0	371,800	314,100	0
Assistant Coaches	177,800	70,200	0	292,600	101,200	0	270,500	100,000	0
Administrative Salaries	0	0	682,700	0	0	558,400	0	0	568,300
Total Program	397,100	321,700	682,700	719,200	444,200	558,400	701,100	425,700	568,300

TABLE 3.10
 OPERATING EXPENSE DISTRIBUTION PERCENTAGES
 DIVISION III WITH FOOTBALL
 PERCENT OF TOTAL EXPENSES
 Mean Values
 Fiscal Year 2014

	Public	Private	Total		Public	Private	Total
Salaries and Benefits – University paid				Membership Dues			
Men	14%	19%	18%	Men	0%	0%	0%
Women	11%	12%	12%	Women	0%	0%	0%
Administrative and Non-gender	19%	15%	15%	Administrative and Non-gender	1%	1%	1%
Total	44%	46%	45%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	6%	6%	6%	Men	1%	0%	0%
Women	6%	5%	5%	Women	1%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	11%	12%	Total	2%	1%	1%
Recruiting				Facilities Maintenance and Rental			
Men	1%	1%	1%	Men	1%	0%	0%
Women	0%	0%	0%	Women	1%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	6%	1%	2%
Total	1%	2%	2%	Total	7%	2%	2%
Equipment/uniforms/supplies				Indirect Institutional Support			
Men	4%	3%	3%	Men	1%	1%	1%
Women	2%	2%	2%	Women	1%	0%	1%
Administrative and Non-gender	2%	1%	1%	Administrative and Non-gender	13%	20%	19%
Total	7%	6%	6%	Total	16%	22%	21%
Fundraising				Other			
Men	0%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	0%	1%	1%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	4%	3%	3%
Total	1%	1%	1%	Total	5%	4%	4%
Game Expenses				Total Operating Expenses			
Men	2%	1%	1%	Men	30%	34%	34%
Women	1%	1%	1%	Women	23%	22%	22%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	47%	44%	44%
Total	3%	3%	3%	Total	100%	100%	100%
Medical							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	1%	1%	1%				
Total	1%	2%	2%				

There were 23 public and 142 private institutions reporting from DIII institutions with football.

Division III – (with Football)

TABLE 3.11
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2014

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

TABLE 3.12
MEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2014

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

TABLE 3.13
WOMEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2014

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

TABLE 3.14
NONGENDER OPERATING EXPENSES – PERCENTILES
DIVISION III WITH FOOTBALL
Fiscal Year 2014

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

DIVISION III WITHOUT FOOTBALL

**TABLE 4.1
SUMMARY of EXPENSES
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2004 through 2014**

	Total Expenses	
	Median	Largest
2014		
Men's	478,600	3,074,500
Women's	487,700	2,554,600
Coed	696,100	7,146,300
Total	1,697,500	9,805,800
2013		
Men's	439,100	2,929,500
Women's	485,900	2,178,200
Coed	592,900	6,392,400
Total	1,522,800	9,248,000
2012		
Men's	420,500	4,003,700
Women's	442,300	1,994,800
Coed	658,700	9,962,700
Total	1,449,400	11,503,000
2011		
Men's	380,100	2,482,600
Women's	422,900	1,884,500
Coed	619,200	9,958,400
Total	1,383,100	11,627,200
2010		
Men's	358,600	3,213,200
Women's	398,300	2,035,700
Coed	647,700	8,459,400
Total	1,379,800	10,046,900
2009		
Men's	356,600	2,209,300
Women's	370,400	1,629,400
Coed	613,800	9,393,900
Total	1,281,800	10,832,000
2004		
Men's	218,900	1,780,000
Women's	217,900	1,268,100
Coed	203,300	3,541,600
Total	659,700	4,831,100

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

	Total Expenses
2014 (1.324)	
Men's	361,500
Women's	368,400
Coed	525,700
Total	1,282,100
2013 (1.285)	
Men's	341,700
Women's	378,100
Coed	461,400
Total	1,185,000
2012 (1.265)	
Men's	332,400
Women's	349,600
Coed	520,700
Total	1,145,800
2011 (1.245)	
Men's	305,300
Women's	339,700
Coed	497,300
Total	1,110,900
2010 (1.216)	
Men's	294,900
Women's	327,500
Coed	532,700
Total	1,134,700
2009 (1.205)	
Men's	295,900
Women's	307,400
Coed	509,400
Total	1,063,800
2004 (1.00)	
Men's	218,900
Women's	217,900
Coed	203,300
Total	659,700

Notes: HEPI Values: 2004 = 231.7; 2005 = 240.8; 2006 = 253.1; 2007 = 260.3; 2008 = 273.2; 2009 = 279.3; 2010 = 281.8; 2011 = 288.4; 2012 = 293.2; 2013 = 297.8; 2014 = 306.7
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
RESTATED IN 2004 DOLLARS
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2008 through 2014**

		Total Expenses		
		Real	Inflationary	Total
2014				
	Men's	5.79%	3.21%	9.00%
	Women's	-2.58%	2.96%	0.38%
	Coed	13.94%	3.46%	17.40%
	Total	8.19%	3.28%	11.48%
2013				
	Men's	2.80%	1.62%	4.42%
	Women's	8.16%	1.70%	9.85%
	Coed	-11.38%	1.40%	-9.98%
	Total	3.42%	1.64%	5.06%
2012				
	Men's	8.88%	1.75%	10.63%
	Women's	2.91%	1.66%	4.58%
	Coed	4.71%	1.68%	6.39%
	Total	3.14%	1.65%	4.79%
2011				
	Men's	3.53%	2.47%	6.00%
	Women's	3.73%	2.47%	6.20%
	Coed	-6.65%	2.24%	-4.41%
	Total	-2.10%	2.34%	0.24%
2010				
	Men's	-0.37%	0.82%	0.45%
	Women's	6.68%	0.96%	7.64%
	Coed	4.66%	0.84%	5.49%
	Total	6.64%	0.98%	7.63%
2009				
	Men's	-2.95%	2.39%	-0.56%
	Women's	5.86%	2.33%	8.19%
	Coed	-5.57%	2.11%	-3.46%
	Total	1.04%	2.18%	3.22%

Notes: The Total Change reflects unadjusted amounts for the period.
 The Real Change reflects the change after removal of the effects of inflation.
 The Inflationary Change is caused by the increase in the HEPI factors.

**TABLE 4.4
TRENDS in PROGRAM EXPENSES
DIVISION III WITHOUT FOOTBALL
Fiscal Years 2004 through 2014**

	Total Expenses	
	Median	Largest
2014		
Men's Basketball	115,300	437,800
Women's Basketball	95,600	418,700
2013		
Men's Basketball	104,400	448,400
Women's Basketball	82,900	452,700
2012		
Men's Basketball	97,800	401,100
Women's Basketball	78,700	374,800
2011		
Men's Basketball	99,000	370,200
Women's Basketball	79,800	367,300
2010		
Men's Basketball	88,700	410,400
Women's Basketball	77,700	373,500
2009		
Men's Basketball	85,100	401,800
Women's Basketball	79,100	377,700
2008		
Men's Basketball	85,600	344,900
Women's Basketball	75,700	410,500
2004		
Men's Basketball	51,800	319,800
Women's Basketball	48,200	373,100

**TABLE 4.5
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	Public	Private	Total
Salaries and Benefits – University paid			
Men	376,900	204,700	231,100
Women	335,800	248,600	257,700
Administrative and Non-gender	548,000	348,600	372,700
Total	1,431,300	742,600	834,900
Team travel			
Men	132,800	100,900	105,500
Women	142,900	93,100	98,700
Administrative and Non-gender	200	0	0
Total	316,900	212,900	219,800
Recruiting			
Men	8,900	11,900	10,600
Women	8,100	11,200	10,400
Administrative and Non-gender	0	0	0
Total	17,100	24,300	22,200
Equipment/uniforms/supplies			
Men	47,500	37,900	42,000
Women	42,000	34,700	36,400
Administrative and Non-gender	13,000	4,600	7,600
Total	119,300	86,700	90,600
Fundraising			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	3,300	0	0
Total	8,700	0	2,000
Game Expenses			
Men	36,600	28,000	32,000
Women	37,000	31,500	32,600
Administrative and Non-gender	200	0	0
Total	79,900	65,100	70,000
Medical			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	11,400	10,900	11,100
Total	19,000	18,300	18,500

TABLE 4.5 (continued)
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Public	Private	Total
Membership Dues			
Men	2,300	1,000	1,300
Women	2,700	1,500	1,600
Administrative and Non-gender	18,700	17,100	17,200
Total	26,000	20,400	21,600
Sports Camps			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	0	0	0
Facilities Maintenance and Rental			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	0	0	0
Total	4,300	6,200	6,100
Indirect Institutional Support			
Men	0	0	0
Women	0	0	0
Administrative and Non-gender	60,000	4,400	10,000
Total	115,000	188,400	151,500
Other			
Men	3,300	0	0
Women	3,500	3,000	3,300
Administrative and Non-gender	34,600	29,600	32,000
Total	63,700	43,300	47,600
Total Operating Expenses			
Men	728,600	428,300	478,600
Women	741,500	464,400	487,700
Administrative and Non-gender	974,700	628,000	696,100
Total	2,554,800	1,544,500	1,697,500

TABLE 4.6
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2014
Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Salaries and Benefits – University paid				
Men	455,300	301,500	167,900	55,000
Women	529,300	313,400	175,100	140,800
Administrative and Non-gender	873,600	474,700	329,900	129,200
Total	1,912,400	1,156,500	718,400	373,200
Team travel				
Men	206,100	144,800	89,200	26,600
Women	221,200	153,800	84,500	67,200
Administrative and Non-gender	10,300	3,000	0	0
Total	460,300	294,000	204,000	97,600
Recruiting				
Men	26,500	13,800	7,200	1,200
Women	21,500	12,800	7,900	5,200
Administrative and Non-gender	0	0	0	0
Total	51,000	26,300	20,200	7,900
Equipment/uniforms/supplies				
Men	104,300	49,800	36,500	12,900
Women	84,500	42,100	30,800	18,900
Administrative and Non-gender	29,500	9,300	8,500	0
Total	220,400	109,000	80,200	32,500
Fundraising				
Men	200	0	0	0
Women	300	0	0	0
Administrative and Non-gender	11,100	3,300	0	0
Total	17,000	7,800	0	0
Game Expenses				
Men	41,000	36,500	29,600	17,000
Women	41,200	34,800	29,100	25,900
Administrative and Non-gender	5,000	0	1,900	0
Total	96,600	76,400	69,600	38,400

TABLE 4.6 (continued)
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITHOUT FOOTBALL
 By Expense Quartile
 Fiscal Year 2014
 Median Values

	First (High) Quartile	Second Quartile	Third Quartile	Fourth (Low) Quartile
Medical				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	18,500	11,600	14,800	0
Total	36,300	16,300	17,900	12,200
Membership Dues				
Men	2,700	1,100	1,300	0
Women	3,700	1,200	1,600	1,200
Administrative and Non-gender	24,500	21,600	15,300	9,100
Total	31,000	25,900	20,000	16,600
Facilities Maintenance and Rental				
Men	0	0	0	0
Women	0	0	0	300
Administrative and Non-gender	11,000	0	0	0
Total	32,000	6,500	400	1,300
Indirect Institutional Support				
Men	0	0	0	0
Women	0	0	0	0
Administrative and Non-gender	1,106,800	58,400	0	0
Total	1,374,000	124,700	95,100	30,500
Other				
Men	6,200	100	600	0
Women	8,600	1,100	2,200	2,200
Administrative and Non-gender	62,000	42,200	26,500	500
Total	93,200	69,000	47,600	14,800
Total Operating Expenses				
Men	886,600	699,700	428,300	188,200
Women	996,500	645,700	426,800	289,500
Administrative and Non-gender	2,314,700	893,500	542,000	246,800
Total	4,286,300	2,273,700	1,453,700	786,900

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

**TABLE 4.7
TOTAL EXPENSES BY SPORT
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

Sport	Men's Program Expenses	Women's Program Expenses
Baseball	115,700	NA
Basketball	115,300	95,600
Crew	NA	67,700
Equestrian	NA	70,600
Fencing	51,200	34,600
Field Hockey	NA	81,400
Football	NA	NA
Golf	28,300	36,500
Gymnastics	NA	44,700
Ice Hockey	204,000	150,100
Lacrosse	116,300	75,400
Rifle	0	0
Skiing	91,100	57,200
Soccer	87,100	77,200
Softball	NA	70,100
Swimming	75,400	70,000
Tennis	31,200	27,000
Track & Field/X Country	33,400	32,600
Volleyball	40,700	60,800
Water Polo	100,200	90,400
Wrestling	78,500	NA
Other	63,600	71,400

TABLE 4.8(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014
Median Values

	Head Coach	All Assistant Coaches	Total Coaches
Baseball	37,700	6,800	46,400
Basketball	47,500	8,500	59,000
Cross Country/Track	11,100	2,000	15,800
Fencing	15,600	2,500	25,900
Football	0	0	0
Golf	8,000	0	9,400
Gymnastics	0	0	0
Ice Hockey	60,600	16,900	74,900
Lacrosse	42,500	8,000	55,100
Rifle	0	0	0
Skiing	27,000	1,500	48,100
Soccer	37,000	5,400	43,300
Swimming	18,800	6,300	28,100
Tennis	11,800	1,000	15,900
Volleyball	13,200	2,200	16,200
Water Polo	25,400	7,000	32,400
Wrestling	22,200	7,000	27,600
Other	20,900	2,700	27,800

**TABLE 4.8(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014
Median Values**

	Head Coach	All Assistant Coaches	Total Coaches
Basketball	38,900	6,100	48,100
Bowling	6,000	0	6,000
Crew	23,200	8,200	29,600
Cross Country/Track	11,600	1,700	14,700
Equestrian	18,600	2,500	25,000
Fencing	8,400	2,900	14,000
Field Hockey	33,800	5,200	41,000
Golf	16,900	0	17,500
Gymnastics	10,400	7,800	18,200
Ice Hockey	59,000	11,900	67,300
Lacrosse	34,800	5,000	40,900
Rifle	0	0	0
Skiing	18,900	1,500	23,900
Soccer	29,100	5,000	37,700
Softball	20,100	5,000	27,500
Swimming	18,600	4,300	28,300
Tennis	10,200	1,500	12,300
Volleyball	18,700	3,800	24,900
Water Polo	25,400	7,000	32,400
Other	32,500	4,500	49,400

**TABLE 4.9
TOTAL SALARIES AND BENEFITS
DIVISION III 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	225,500	228,800	0	161,300	170,400	0	174,400	178,100	0
Assistant Coaches	57,800	58,000	0	30,800	30,300	0	37,700	35,900	0
Administrative Salaries	0	0	548,000	0	0	348,600	0	0	372,700
Total Program	376,900	335,800	548,000	204,700	248,600	348,600	231,100	257,700	372,700

**TABLE 4.10
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
DIVISION III WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2014**

	Public	Private	Total		Public	Private	Total
Salaries and Benefits – University paid				Membership Dues			
Men	13%	12%	12%	Men	0%	0%	0%
Women	13%	13%	13%	Women	0%	0%	0%
Administrative and Non-gender	22%	18%	19%	Administrative and Non-gender	1%	1%	1%
Total	48%	43%	44%	Total	1%	1%	1%
Team travel				Sports Camps			
Men	5%	6%	6%	Men	0%	1%	1%
Women	6%	6%	6%	Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	0%	0%	0%
Total	12%	13%	12%	Total	1%	1%	1%
Recruiting				Facilities Maintenance and Rental			
Men	0%	1%	1%	Men	0%	0%	0%
Women	0%	1%	1%	Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%	Administrative and Non-gender	3%	1%	2%
Total	1%	1%	1%	Total	3%	2%	2%
Equipment/uniforms/supplies				Indirect Institutional Support			
Men	2%	2%	2%	Men	1%	1%	1%
Women	2%	2%	2%	Women	1%	2%	2%
Administrative and Non-gender	1%	1%	1%	Administrative and Non-gender	18%	20%	20%
Total	5%	5%	5%	Total	20%	23%	22%
Fundraising				Other			
Men	0%	0%	0%	Men	1%	1%	1%
Women	0%	0%	0%	Women	1%	1%	1%
Administrative and Non-gender	1%	0%	0%	Administrative and Non-gender	3%	2%	2%
Total	1%	1%	1%	Total	4%	3%	4%
Game Expenses				Total Operating Expenses			
Men	2%	2%	2%	Men	25%	26%	25%
Women	2%	2%	2%	Women	25%	28%	27%
Administrative and Non-gender	0%	1%	1%	Administrative and Non-gender	50%	46%	48%
Total	4%	4%	4%	Total	100%	100%	100%
Medical							
Men	0%	0%	0%				
Women	0%	0%	0%				
Administrative and Non-gender	1%	1%	1%				
Total	1%	1%	1%				

There were 29 public and 82 private institutions reporting from DIII institutions without football.

Division III – (without Football)

TABLE 4.11
TOTAL OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014

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

TABLE 4.12
MEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014

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

TABLE 4.13
WOMEN'S OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014

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

TABLE 4.14
NONGENDER OPERATING EXPENSES – PERCENTILES
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2014

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

GLOSSARY

Athletics aid equivalencies:	Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.	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.
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.	Division III:	For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial aid requirements.
Football Bowl Sub-division:	This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.	Direct Institutional support:	This item includes direct transfers of administrative funds by the institution to the athletics programs and is classified as Allocated Revenues. Indirect support, such as housing and food services provided by the institution, are not included here, as they are among the Indirect Support items.
Football Championship Sub-division:	This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.	Indirect Institutional Support:	This line includes like-kind support provided by the institution, such as payment of utilities, insurance premiums, academic support facilities, public relations, and other expenses. This line is included as both revenue and expense
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.		

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.	Private institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the private sector.
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.	Public institutions:	Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.
Net operating results:	Total revenues less total operating expenses. These results are reported as either Net Revenue (generated revenues exceed expenses) or Negative Net Revenue (expenses exceed generated revenues.)	Revenues:	Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support. Generated Revenues are those actually created by athletics programs, such as ticket sales, alumni contributions, guarantees, and conference distributions. Allocated Revenues are those created by the institution or governmental unit and directed to athletics. They include Direct Institutional Support, Indirect Institutional Support, Direct Governmental Support, and Student Fees.
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.
Object of expenditure:	Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.		
Operating expenses:	Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.		

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