



University of Alaska, Fairbanks

Intercollegiate Athletics Financial Assessment

Majeski Athletic Consulting
December 2015

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Section 1

Executive Summary

Background, Understanding NCAA Division II Landscape,
Observations, Key Findings and Conclusions

Executive Summary

Background

UAF hired Majeski Athletic Consulting (MAJESKI) to conduct an assessment of its intercollegiate athletics financial operations. UAF Administration wanted to better understand NCAA Division II and how UAF's program compares with national and regional data and trends.

Shrinking state budgets have forced UAF to look campus-wide, including athletics, for deep budget cuts over the previous two years with potentially more cuts in FY 2016-2017 and beyond.

UAF conducted an internal financial review of intercollegiate athletics that culminated in a 5-year budget plan. Since that plan was developed in 2012, state budgets have been reduced dramatically and revenue portions of that plan that came from General Fund have not been realized. In fact, severe budget cuts to athletics have all but dismantled that plan.

The 2012 plan was developed as a way to eliminate an increasing carry-forward deficit in athletics. Internally it was discovered that much of the budget deficit was derived from athletics financial aid (e.g. scholarships) spending. The current Director of Athletics (AD) addressed this issue specifically by managing athletics financial aid budgetarily rather than by "equivalency" or number of scholarships awarded. This was an effective strategy because it forced coaches to strategically commit scholarship aid with awareness of cost differentials between in-state and out-of-state tuition.

Strategies to reduce athletics expenditures already implemented include: coach and administrative staff contract reductions from 12 months to 11 months; position eliminations and hiring freezes; reductions in team travel; reductions in team operating expenditures, including equipment and supplies; reductions in scholarship aid commitments.

It is important to note that NCAA membership in Division II has minimum sport sponsorship requirements: a minimum of ten sports, including five for men and five for women, or four for men and six for women. UAF currently is sponsoring the minimum number of sports. While it would be possible to modify UAF's sports, realistically the current offerings make the most sense. Eliminating men's ice hockey is a logical topic for debate given its cost, but as is discussed later there would be significant negative consequences as well.

Given the financial climate in the state of Alaska, it is understandable that there is necessary budget impact for intercollegiate athletics at UAF. However, given the reductions that have already been executed, it is hard to identify additional sources of savings without severely incapacitating the athletics program.

This report is intended to provide relevant data to help UAF thoroughly examine its options related to a strategic direction for athletics moving forward during this challenging financial climate. Ultimately, a decision must be made related to the viability of sustaining intercollegiate athletics at UAF under the current funding model.

Executive Summary

Background (con't)

UAF's 2012 internal report identified a plan to reduce expenditures and increase revenues. Reductions were implemented, including \$275,000 in FY 2014-15, \$600,000 for current FY 2015-16. An additional projection of \$500,000 looms for FY 2016-17. These cuts significantly impacted the core elements of UAF's intercollegiate athletics program: personnel, operations, team travel and athletics financial aid (scholarships).

The 2012 report also identified increasing athletics' generated revenues as an additional strategy. In many ways, UAF is already over-achieving in its revenue generating activities.

Based on NCAA Financial Reporting data, UAF listed total athletics expenditures of \$8,466,773 for FY 2013-14, which was similar to comparable NCAA Division II peers. The past two years of deep cuts have put UAF behind peer institutions. These cuts, along with the anticipated cuts for FY 2016-17, amount to approximately 16% of the athletics budget.

Further, NCAA data show athletics expenditures trending upward. Another key NCAA data point shows that direct institutional support of athletics programs continues to trend upward as well.

Comparative data helps provide some context for budget discussions, but it is important to keep in mind that UAF is one of the most geographically isolated institutions in NCAA Division II. Recruiting and scheduling competition are more challenging, and travel requirements greater for UAF compared to most all other institutions, regardless of affiliation.

[NOTE: Reported figures are using data from the Department of Education's Equity in Athletics Disclosure Act and the NCAA Financial Reporting System. These data include gifts to the University of Alaska Foundation, and therefore may not match the numbers in UAF's financial management system (e.g. Banner).]

Executive Summary

Understanding the NCAA Division II Landscape

In several ways, UAF is moving contrary to trends in NCAA Division II. The 2015 NCAA Revenues and Expenses of Division II Intercollegiate Athletics Programs Report (full report included in appendix of this report) noted the following findings and observations (which are particularly relevant to UAF):

Generated Revenues

"Cash contributions, sport camps and ticket sales account for almost all revenue generated by Division II athletics programs. Combined, though, they accounted for less than 9 percent of total revenues in 2014. The vast majority of the division's athletics revenue came from institutional subsidies."

UAF is generating substantially more revenue than Division II and Conference peer institutions. And its generated revenue / allocated revenue ratio is higher (24%/76%) than Division II public institutions without football (15%/85%).

Athletics Financial Aid

"[There has been] a significant jump in student aid per athlete at Division II schools over the past decade. The median figure rose from \$2,600 in 2004 to \$5,000 in 2014 at schools with football. A similar jump – \$4,200 to \$7,300 – occurred at schools without football."

Other Key Findings from the NCAA (taken directly from the report, **[UAF data inserted for comparison]**):

- The highest generated revenue reported is \$4.5 million, more than ten times the \$337,600 median **[UAF=\$1,734,240]** (Section 2.5 of NCAA report), and the largest total expense budget of \$19.9 million is four times the median of \$4.5 million **[UAF=\$8,466,773]**. (NCAA Report Table 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 **[UAF=\$6,732,533]**, some portion of this is inflationary. (NCAA Report Table 2.3)
- While generated revenues increased by 0.5%, total expenses increased by 5.7%. (NCAA Report Table 4.3)
- 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. (NCAA Report Table 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 **[UAF=10%]**. (NCAA Report Table 4.14)
- Grants-in-aid (34%) **[UAF=14%]** and salaries (30%) **[UAF=29%]** make up the majority of overall expenses. (NCAA Report Table 4.15).

Executive Summary

Key Findings for UAF Intercollegiate Athletics: General Observations

1. Intercollegiate athletics is operating at bare minimums operationally. If further cuts are necessary, athletics financial aid (scholarships) is the only place to secure impactful savings.
2. The largest portion of athletics allocated revenues has been cut dramatically. Student fees currently have no plan to increase. Traditionally, these are the only two stable sources of revenue for most Division II programs. Reliance on generated revenues is unrealistic and across Division II, institutions receive 85-93% of their revenues from allocated institutional sources (general fund, student fees).
3. UAF athletics is already far exceeding peer group institutions in terms of generated revenues, and is realistically close to reaching capacity.
4. Existing sports sponsorship makes the most sense. While eliminating men's ice hockey would save substantial dollars, much of UAF's generated revenues are tied **directly** to men's ice hockey, and would disappear along with the sport.
5. Core administrative support staff (business manager, travel coordinator, facilities operations) are stable and valuable. These positions are filled by local people with no athletics experience. This is appropriate because they are dealing more with University-functions that do not necessarily require athletics experience. However, there has been high turnover in other essential areas, including communications, development/marketing and compliance. These positions do require knowledge, skills and experience in intercollegiate athletics to maximize effectiveness.
6. While UAF generates comparatively large revenues from contributions, the annual giving operation is not cohesive, with several "booster" clubs operating with much autonomy. Restructuring annual giving with a clear vision and purpose, perhaps with a focus on generating scholarship support, could increase annual dollars raised.
7. Academic performance of UAF student-athletes is generally higher than the general student body at UAF. The OMB provided data that show student-athletes' grade point average for the past three years (2012-2015) was 13% higher than the general student body. The overall student-athlete grade point average has been above 3.20 for the past several years.

UAF student-athletes graduate at a higher relative rate compared to the general student body than those across NCAA Division II (+12% for UAF vs +7% for NCAA II nationally). The UAF academic success rate is lower than NCAA II nationally, but can be influenced by multiple factors.

Federal Graduation Rates & NCAA Academic Success Rate (ASR) Comparison			
2004-07 Cohort	Student Body Grad Rate	Student-Athletes Grad Rate	ASR
Division II overall	48%	55%	71%
Division II men	44%	48%	64%
Division II women	51%	64%	84%
UAF	32%	44%	56%

Executive Summary

Key Findings for UAF Intercollegiate Athletics: Expenditures FY 2013-14

1. **Coaching Salaries and Benefits:** UAF is in the bottom quartile for coaching salaries comparatively with three peer groups (CCAA, GNAC and WCHA) and below the median for two others (RMAC and NCAA Division II composite).
 - a. **UAF / UAA:** UAF spends approximately \$500,000 less than UAA for coaching salaries and benefits in direct, sport-to-sport comparison.
 - b. UAF is already operating with minimal assistant coaches. There is no realistic way to further reduce assistant coach staff and save meaningful dollars.
2. **Athletics Aid:** UAF is in the bottom quartile for athletics financial aid awarded (total dollars) comparatively with the GNAC, RMAC, PACW and NCAA Division II composite.
 - a. **UAF / UAA:** UAF spends approximately \$300,000 less on athletics financial aid in direct, sport-to-sport comparison.
3. **Team Travel:** UAF spends considerably more than peer groups on team travel, unavoidably because of geography. But more relative comparisons can be made with peer GNAC and PACW institutions, where UAF spends only approximately 40% and 60% more, respectively, across all sports.
 - a. **UAF / UAA:** UAF spends approximately \$300,000 less on team travel in direct, sport-to-sport comparison.
4. **Recruiting Expenses:** UAF is in the top quartile in recruiting expenses comparatively with all peer groups.
 - a. **UAF / UAA:** UAF spends approximately \$15,000 less on recruiting in direct, sport-to-sport comparison.
5. **Total Sport Expenses:** UAF is generally spending more (approximately 25% on average) than peer group medians in direct, sport-to-sport comparison.
 - a. **UAF / UAA:** UAF is spending approximately \$1.8 million less on total sport expenses in direct, sport-to-sport comparison.
6. **Men's Ice Hockey:** UAF expenditures for men's ice hockey ranks 4th out of 10 WCHA programs. UAF spends approximately \$50,000 less on athletics financial aid and approximately \$100,000 less on coaching salaries and benefits than the WCHA medians.
 - a. **UAF / UAA:** Overall, UAF spends approximately \$207,000 less on men's ice hockey; and approximately \$100,000 less on coaches salaries and benefits.

Executive Summary

Key Findings for UAF Intercollegiate Athletics: Revenues FY 2013-14

1. **Total Generated Revenues:** UAF is generating at least 36% more revenue than peer group medians.
 - a. **UAF / UAA:** UAF generates approximately \$500,000 less, due in large part to the television agreement for UAA's annual men's basketball tournament.
2. **Ticket Sales:** UAF far exceeds peer group medians for ticket sales, including UAA and WCHA institutions.
 - a. **UAF / UAA:** UAF generates approximately \$90,000 more from ticket sales, with the biggest difference coming with men's ice hockey ticket sales (\$591k / \$431k).
3. **Sponsorships:** UAF generates at least four times as much revenue from corporate sponsorships and advertising as peer group medians.
 - a. **UAF / UAA:** UAA generates approximately \$700,000 more due to its men's basketball tournament).
4. **Contributions:** UAF exceeds all peer groups medians, except WCHA, for cash and in-kind contributions. However, contributions to UAF men's ice hockey exceed by almost double the median for WCHA institutions' men's ice hockey programs.
 - a. **UAF / UAA:** UAF generates approximately \$100,00 more from contributions.
5. **Student Fees:** UAF is receiving more student fees than peer group medians, however, the RMAC, PACW and GNAC all have private institutions as members. Student Fees to support athletics are not commonly assessed at private institutions.
 - a. **UAF / UAA:** UAF receive only about one-half of the student fee support as UAA, in large part due to UAA's higher enrollment.

Key Benchmark Categories Comparison

Table 1.1: Select Data from NCAA Financial Reporting System 2013-14

Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Total Athletics Expenditures	\$8,466,773	\$12,277,161	\$4,549,900	\$5,315,603	\$5,542,574	\$4,526,951	\$8,340,714
Athletic Aid / Student-Ath	\$9,128	\$14,906	\$7,300 (pub+priv)	\$2,372	\$6,053	\$3,781	\$9,196
Athletic Aid as Pct of Total Expenses	14%	19%	24%	13%	27%	30%	26%
Direct Institutional Support (Gen. Fund, Other Discretionary)	\$4,255,402	\$7,346,857	\$1,835,300	\$2,056,845	\$3,578,774	\$2,559,307	\$5,359,853
Total Generated Revenues	\$1,733,737	\$2,323,709	\$278,000	\$484,665	\$828,378	\$602,736	\$1,279,103
Generated Revenue as Percentage of Total Revenues	24%	18%	13%	14%	19%	18%	21%
Student Fees as Percentage of Total Revenues	10%	13%	22%	14%	19%	18%	21%
Contributions as Percentage of Total Revenues	10%	3%	5%	34%	9%	9%	5%
Coaches Compensation as Pct of Total Expenses	17%	17%	22%	29%	20%	22%	20%
Team Travel as Pct of Total Expenses	12%	14%	9%	10%	13%	9%	9%
Athletics as Pct of Institutional Expenditures	2%	3%	6% (pub+priv)	2%	5%	7%	5%

Executive Summary

Conclusions

UAF is at a critical moment: it must decide the value of intercollegiate athletics to the institution and its students, alumni and local community. There is no escaping the realities of severe state budget cuts and their impacts across the UAF campus. While budget cuts are unavoidable, there are functional requirements to conducting an athletics program, and UAF has already reach bare minimums in most areas.

Further reductions to athletics allocated resources should only be considered as a survival measure to save the program. Previous budget cuts and those looming for FY 2016-17 have already jeopardized the program and severely limited the experience that UAF student-athlete receive. Quantifying the impact athletics has on a campus is difficult beyond revenues and expenses, but must be considered. Visibility, alumni and community relations, and the ability to generate revenue are all affected and can be enhanced or hindered based on the current state of intercollegiate athletics.

Nationally there are discussions and debates about the rising costs of intercollegiate athletics, especially within NCAA Division I, where athletics expenditures can exceed \$100 million. Generally, fewer than ten operate self-sufficiently without subsidies from University funds (state, government or student fees).

Within NCAA Division II, subsidizing intercollegiate athletics is not only the common practice, but the reality because these programs cannot generate enough revenues to cover the costs of operating even programs.

modest programs. Large revenues are generated from television agreements in NCAA Division I. Those opportunities do not exist for NCAA Division II institutions, and the result is a median “net loss” for NCAA II athletics programs of \$4.1 million for those without football

Similarly, opportunities to generate substantial revenue from other sources do not exist in NCAA Division II.

Facilities, community interest and market value limit how much revenue can be realized from ticket sales. And it’s worth noting that for most institutions, winning programs generally draw better attendance than less competitive ones.

Merchandise sales and other related royalties are very small in NCAA Division II. Affinity and following can depend upon many factors, including alumni geography, population, athletics success and institutional marketing/branding efforts. Additionally, at most non-NCAA Division I institutions, merchandising rights are typically controlled by University auxiliary services or bookstores, limiting how much revenue athletics programs realize.

UAF faces unique challenges primarily because of its geographic isolation. Sponsoring men’s ice hockey presents additionally challenges, but also is the driving force behind most of UAF’s generated revenues. While difficult in challenging financial climates, UAF must determine the value intercollegiate athletics brings to the institution, adapt to a mindset that sponsoring athletics requires an

Executive Summary

Conclusions (con't)

investment and determine what investment, and corresponding return on such investment, is appropriate.

Considering the active recruitment that athletics provides UAF, there can be a direct return on investment calculated. It is reasonable to assume that UAF's roughly 130 student-athletes would not have attended the University without the opportunity to compete in their sport(s) and the athletics financial aid provided. Most student-athletes are providing net tuition revenue (in addition to the athletics financial aid funded and provided by the athletics department).

If, for example, the average net tuition revenue generated by each student-athlete is \$5,000, athletics is generating \$650,000 in net tuition revenue for UAF.

With UAF enrollment trending downward (projected 3% decline in 2016-17), the discussion of generated net tuition revenue becomes increasingly important. Typically athletics enters this discussion at small, private institutions which are much more dependent upon tuition revenue. However, the current financial climate for the UA system makes this topic relevant.

The impact of athletics recruitment has on UAF enrollment will be demonstrated in net tuition revenue collected. If reductions in athletics financial aid are severe, for example, it will have a direct impact on the program's ability to recruit student-athletes. Roster sizes may diminish, along with existing net tuition revenue generated from student-athletes.

Strategically, many institutions have calculated ideal athletics team roster sizes to help with net tuition revenue projections. Some have added sports increase enrollment. Typically, net tuition revenue generated far exceeds the investment required to fund athletics programs.

This strategy requires discussion and understanding of what University activities have a direct impact on enrollment and net tuition revenue. Athletics is one of the few units on campuses that can demonstrate a tangible, financial return on investment.

The scope of this project does not go into adding sports. However, depending upon UAF's findings from its Title IX / Gender Equity review it may need to consider adding women's sports teams. While adding expenditures during difficult budget times seems counter-intuitive, following the generated net tuition revenue rationale can help financial and sport sponsorship planning discussions.

Section 2

Project Summary

Methodology

Project Summary

Methodology

MAJESKI utilized a three-part approach to developing this report: 1) internal data collection and analysis; 2) a campus visit and interviews with key UAF personnel; and 3) external data collection and analysis. Information from each of these parts has been synthesized into the most relevant observations and recommendations.

In addition to the above, MAJESKI draws upon more than 20 years working in intercollegiate athletics.

Comparative Data

The primary source for data comparisons is the NCAA Division II Revenues and Expenses report. The most recent report includes data for the FY 2013-14 budget year, which is the most current data available. A relationship with the NCAA Division II Director of Research provided additional data for the peer groups utilized in benchmark comparisons. Normally this level of comparison would not be available.

We also utilized the U.S. Department of Education's Equity in Athletics Disclosure Act (EADA) reporting data. Again, the most recent data available is for the FY 2013-14 budget year. Comparison data on coaching full-time equivalents (FTE's) and salaries by sport were obtained from EADA data.

It is important to note:

- **Cross country** is omitted from benchmark data because the NCAA and EADA financial data is a combined number for cross country and track and field, or in some cases includes indoor track and field as well. Because UAF only sponsors cross country, the data would be skewed and has simply been omitted to avoid confusion.
- Since UAF is in a unique position relative to **travel expenses**, travel comparisons are not particularly relevant. Travel expenses are included in some comparisons to provide additional context to understand athletics budgetary requirements. However, there is no practical way to reduce travel requirements regardless of conference or national affiliation. Geographic isolation dictates significantly more travel for UAF teams, comparatively.
- There may be some **disparity** between EADA and NCAA Financial Reporting numbers because of potential different interpretations of data and how it is reported within each system. However, data is compared within its relative source (i. e., EADA data to other EADA data, not EADA data compared with NCAA data).

Project Summary

Methodology

NCAA Division II

Data is benchmarked against all NCAA Division II data, but only for those that are public institutions that do not sponsor football programs. This provides a more accurate comparison to UAF. It is important to understand UAF's position relative to the national landscape of Division II, however, the unique challenges facing UAF cannot fully be reflected in data comparisons. We have done our best to identify these unique challenges and comment accordingly.

Peer Groups

Four NCAA Division II athletic conferences were used in benchmark comparisons: the **Great Northwest Athletic Conference (GNAC)**, which is UAF's primary conference affiliation; the **Rocky Mountain Athletic Conference (RMAC)**; the **California Collegiate Athletic Conference (CCAA)**; and the **Pacific West Conference (PACW)**, although all but one PACW institution are private, so comparisons with this group are limited. Also included are comparisons with the **Western Collegiate Hockey Association (WCHA)** of which UAF is a member. The WCHA is a Division I conference because there is no NCAA Division II hockey championship; however, all but one institution in the WCHA are members of NCAA Division II, and sponsor men's ice hockey at the Division I level like UAF.

There is no perfect comparison group for UAF because of its unique nature. For benchmarking we tried to make the most logical and appropriate comparisons with the right group(s) of institutions. For example, the WCHA is most appropriate for some revenue and expenses comparisons because men's ice hockey contributes significantly to revenues and expenses. For other categories, the GNAC is most appropriate if men's ice hockey is removed from the equation. And in some cases, the CCAA is most appropriate because it is comprised of all public/state institutions, whereas the GNAC, RMAC and PACW have a combination of public/state and private institutions.

University of Alaska, Anchorage (UAA) Comparison

Using UAA as a benchmark provides the most logical and useful comparisons for three reasons: 1) UAA is a GNAC member; 2) UAA sponsors men's ice hockey in the WCHA; and 3) UAA is also geographically isolated similarly to UAF. While there are differences in enrollment and how UAA allocates revenues to athletics, UAF should look at UAA as the most relevant example. This report provides direct, sport-to-sport comparisons across several revenue and expense categories.

Project Summary

Methodology

Campus Interviews

The list of individuals interviewed as a part of this project is below:

Mike Sfraga, Vice Chancellor for University and Student Advancement

Gary Gray, Director of Athletics

Briana Walters, Sr. Business Analyst, Office of Management & Budget

Zack Hurst, Assistant Athletics Director for Marketing and Promotions

Brittany Baum, Athletics Human Resources Technician

Denise Irish, Assistant Athletics Director for Athletics Travel

Michelle Laska, Assistant Athletics Director for Facilities and Events

Kelly Wein, Assistant Athletics Director for Finance and Business
Operations

Charlie Hill, Assistant Athletics Director for Compliance

Chris Caskey, Assistant Athletics Director for Communications

Mick Durham, Head Men's Basketball Coach

Dallas Ferguson, Head Men's Ice Hockey Coach

Nick Crawford, Head Coach, Men's and Women's Cross Country /
Nordic Skiing

Cody Bench, Head Women's Basketball Coach

Scott Lemley, Head Women's Swimming Coach

Brian Scott, Head Women's Volleyball Coach

Scott Roselius, Men's Hockey Alumnus / Founder of Hockey Booster
Club

Project Summary

Methodology

List of Institutions by Conference

The following athletics conferences were used for benchmarking comparisons. Each is a member of NCAA Division II. Public institutions are noted with (P)

Great Northwest Athletic Conference (GNAC)

Central Washington University (P)
 Concordia University-Portland
 Montana State University-Billings (P)
 Northwest Nazarene University
 Saint Martin's University
 Seattle Pacific University
 Simon Fraser University
 University of Alaska Anchorage (P)
 University of Alaska Fairbanks (P)
 Western Oregon University (P)
 Western Washington University (P)

Pacific West Conference (PACW)

Academy of Art University
 Azusa Pacific University
 Brigham Young University-Hawaii
 California Baptist University
 Chaminade University of Honolulu
 Concordia University-Irvine
 Dixie State University (P)
 Dominican University of California
 Fresno Pacific University
 Hawaii Pacific University
 Holy Names University
 Notre Dame de Namur University
 Point Loma Nazarene University
 University of Hawaii at Hilo (P)

California Collegiate Athletic Association (CCAA)

California State Polytechnic University-Pomona (P)
 California State University-Chico (P)
 California State University-Dominguez Hills (P)
 California State University-East Bay (P)
 California State University-Los Angeles (P)
 California State University-Monterey Bay (P)
 California State University-San Bernardino (P)
 California State University-Stanislaus (P)
 Humboldt State University (P)
 San Francisco State University (P)
 Sonoma State University (P)
 University of California-San Diego (P)

Rocky Mountain Athletic Conference (RMAC)

Adams State University (P)
 Black Hills State University (P)
 Chadron State College (P)
 Colorado Christian University
 Colorado Mesa University (P)
 Colorado School of Mines (P)
 Colorado State University-Pueblo (P)
 Fort Lewis College (P)
 Mesa State College (P)
 Metropolitan State University of Denver (P)
 New Mexico Highlands University (P)
 Regis University
 South Dakota School of Mines and Technology (P)
 University of Colorado-Colorado Springs (P)
 Western State Colorado University (P)
 Westminster College

Section 3

Recommendations

Five Opportunities to Increase Revenue and
Reduce Expenditures

Recommendations

Steps to Increase Revenues and Reduce Expenditures

The following recommendations are made with the presumption that intercollegiate athletics continues to exist at UAF. These recommendations are intended to offer ways to further reduce expenditures, where possible, and potentially increase revenues.

It is important to note that the expense reduction recommendations below should not be considered lightly. The impacts of these cuts would have severe and long-lasting impact on the entire athletics program and University. These recommendations are offered as survival options in lieu of eliminating athletics completely at UAF.

Similarly, it is important to recognize there is a capacity for athletics to generate revenues. Throughout this report is evidence that UAF is far exceeding peers in this area. There is no significant change that realistically can be made to dramatically increase generated revenues.

- 1. Increase Student Fees to Support Athletics**
- 2. Restructure Athletics Annual Giving**
- 3. Reduce Athletics Financial Aid by 10-20% (maximum)**
- 4. Eliminate / Consolidate Administrative Staff**
- 5. Eliminate / Reduce Facilities Rental Expenditures**

Recommendation #1

Increase Student Fees

Financial Impact:	Increase of \$100,000 - \$1,100,000 annually
Timeline:	FY2017 at the earliest
Implementation:	Difficult politically
Rationale:	Stable and predictable revenue

Summary

This is not an easy thing to accomplish, but it is the only stable source of funding available to support Athletics. Peer group data varies widely in how much student fees support athletics, and UAF is about in the middle of the groups in terms of total dollars from student fees. UAA, while their enrollment is higher, is receiving almost twice the student fee support than UAF.

This recommendation could provide additional revenue based on a combination of student fee increase(s) and enrollment projections. Depending on variables, the potential revenue increase could be between \$100,000 and \$1,000,000 annually.

This recommendation would require an increase in mandatory student fees. UAF may or may not be able to execute this change without a student referendum. The process for implementing any student fee increase would determine the timing of when new revenues could be realized.

These projections reflect additional estimated generated student fee revenue for athletics. Projection one is assumes a 3% decline in enrollment and projection two is if UAF enrollment remains consistent. The current student fee is \$10/credit hour and projected to generate \$1,000,000 for FY16.

Recommendation #1

Increase Student Fees

Fee Projections

These projections reflect additional estimated generated student fee revenue for athletics. Projection one is assumes a 3% decline in enrollment and projection two is if UAF enrollment remains consistent. The current student fee is \$10/credit hour and projected to generate \$1,000,000 for FY2016.

Table 3.1: Student Fee Projections Per Credit Hour Assessment

Student Fee / Credit Hour	3% Decline in Enrollment	Flat Enrollment
\$11	\$ 120,350	\$ 155,000
\$12	\$ 222,200	\$ 260,000
\$13	\$ 324,050	\$ 365,000
\$14	\$ 425,900	\$ 470,000
\$15	\$ 527,750	\$ 575,000
\$16	\$ 629,600	\$ 680,000
\$17	\$ 731,450	\$ 785,000
\$18	\$ 833,300	\$ 890,000
\$19	\$ 935,150	\$ 995,000
\$20	\$ 1,037,000	\$ 1,100,000

Source: UAF Office of Management & Budget

Recommendation #1

Increase Student Fees

5-Year Projections Declining Enrollment Impact

This table shows the impact over time of declining enrollment and student fee revenue. If UAF enrollment continues at a 3% decline beyond the 2016-17 projection student fee revenue will decrease by 11% over five years. Highlighted cells show student fees required to maintain current level of funding estimate for FY2016.

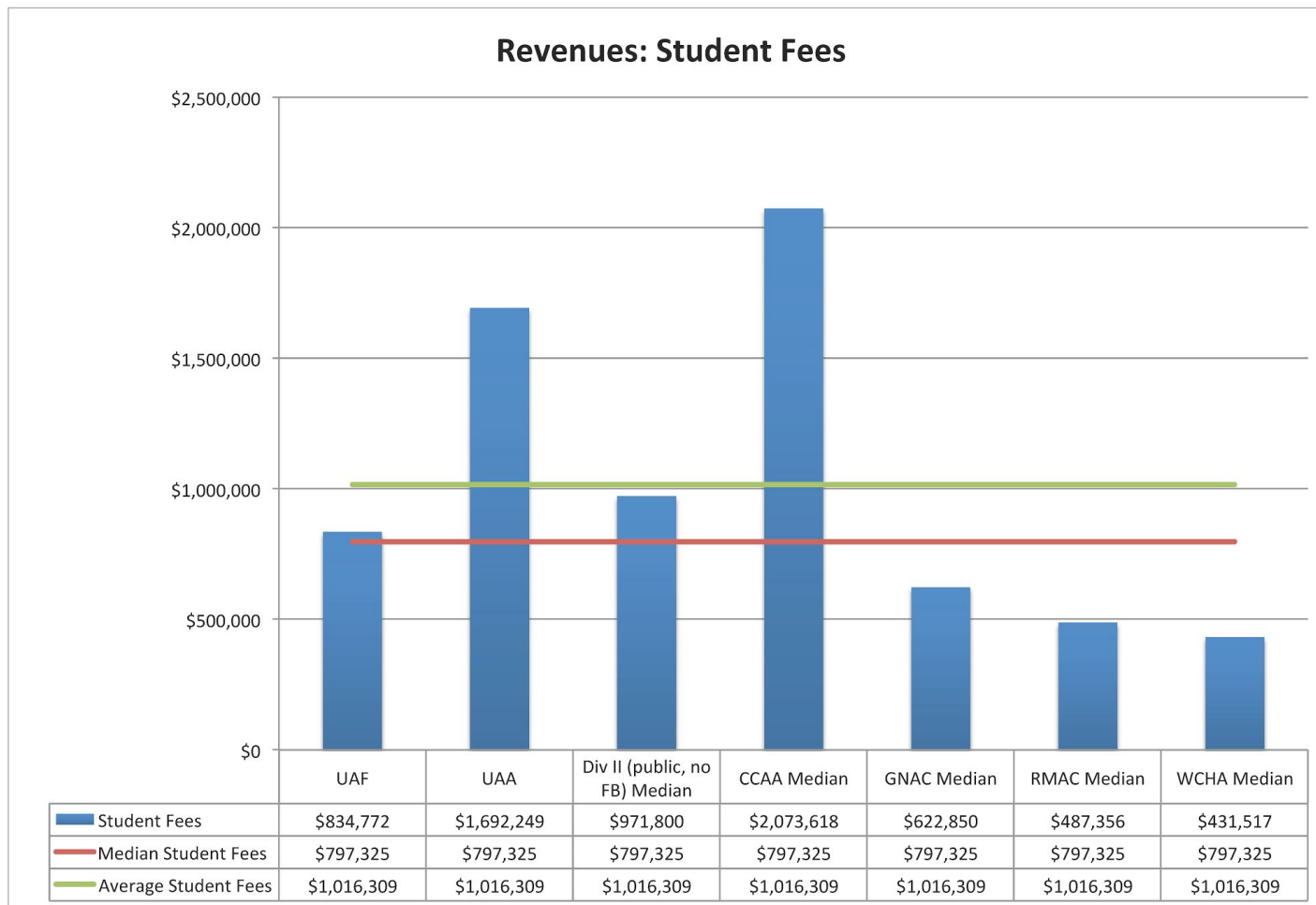
Table 3.2: Student Fee Projections Based on 3% Enrollment Decline

Example Fee	FY2017	FY2018	FY2019	FY2020	FY2021
\$10 (current)	\$970,000	\$940,900	\$912,673	\$885,293	\$858,734
\$11	\$1,067,000	\$1,034,990	\$1,003,940	\$973,822	\$944,607
\$12	\$1,164,000	\$1,129,080	\$1,095,208	\$1,062,351	\$1,030,481
\$13	\$1,261,000	\$1,223,170	\$1,186,475	\$1,150,881	\$1,116,354
\$14	\$1,358,000	\$1,317,260	\$1,277,742	\$1,239,410	\$1,202,228
\$15	\$1,455,000	\$1,411,350	\$1,369,010	\$1,327,939	\$1,288,101
\$16	\$1,552,000	\$1,505,440	\$1,460,277	\$1,416,468	\$1,373,974
\$17	\$1,649,000	\$1,599,530	\$1,551,544	\$1,504,998	\$1,459,848
\$18	\$1,746,000	\$1,693,620	\$1,642,811	\$1,593,527	\$1,545,721
\$19	\$1,843,000	\$1,787,710	\$1,734,079	\$1,682,056	\$1,631,595
\$20	\$1,940,000	\$1,881,800	\$1,825,346	\$1,770,586	\$1,717,468

Source: UAF Office of Management & Budget

Benchmarking Data

Table 3.3: Student Fee Revenues Comparison



Recommendation #2

Restructure & Refocus Athletics Annual Giving

Financial Impact:	Potential increase of \$100,000 - \$200,000 /year
Timeline:	FY2017
Implementation:	Must maintain or increase dedicated staff
Rationale:	Potential growth in revenues with focused effort

Summary

Currently, several “booster” clubs exist with their particular affinities, with men’s ice hockey being the most organized, active and successful (dollars generated). These groups seem to operate fairly autonomously.

Annual Giving. A more cohesive giving effort is necessary to increase dollars raised. To accomplish this the Assistant Athletics Director for Marketing and Promotions needs to focus exclusively on revenue-generating activities. Traditional marketing and game-day promotions would need to be secondary to finding new external resources. This position would need to work closely and collaboratively with UAF’s central development office to create and execute strategies for annual gift solicitation.

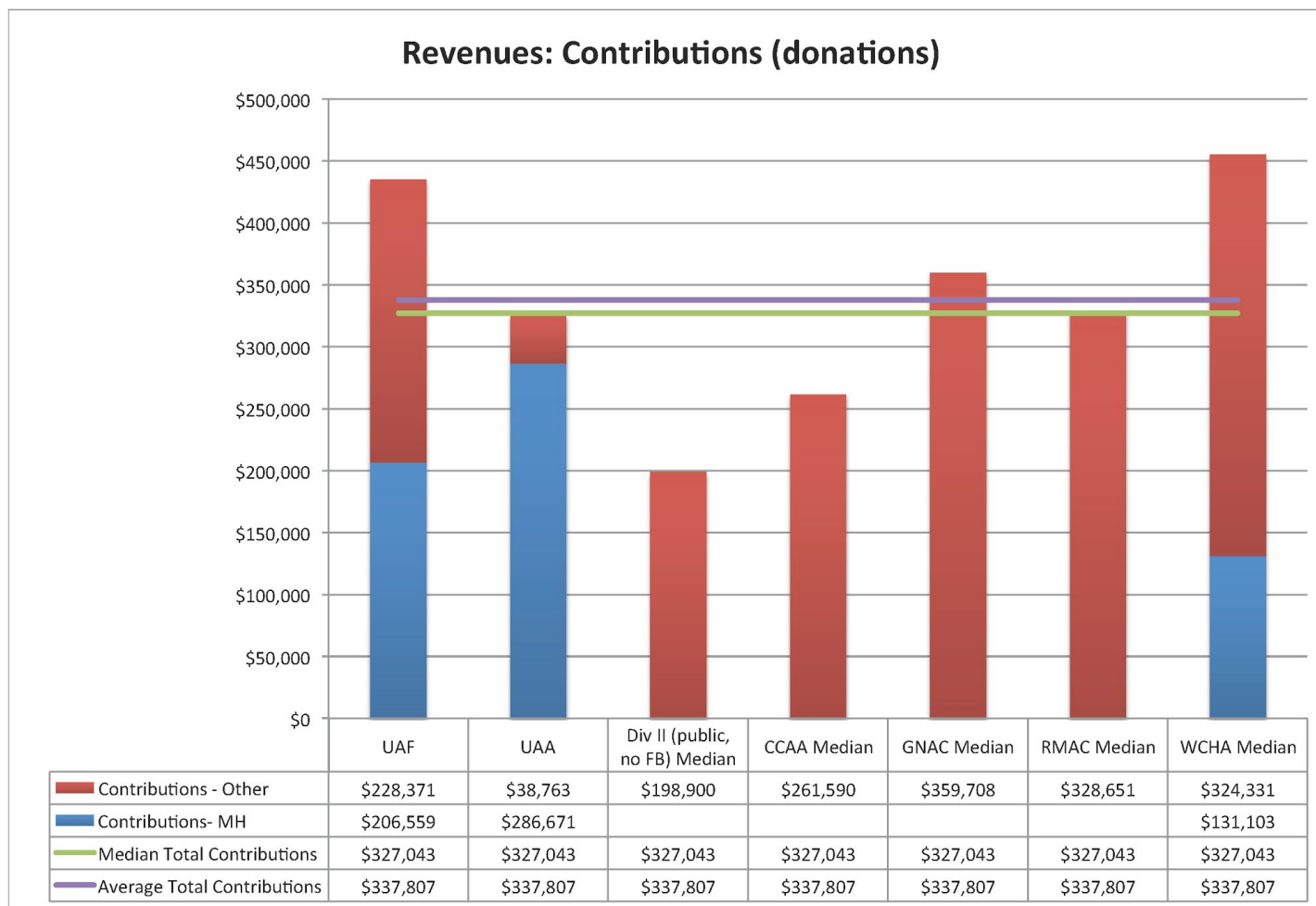
Corporate Sponsorships. Similarly, the capacity to generate appreciably more dollars from corporate sponsorships may be fast approaching. Because corporate support to UAF generally is better than support from alumni, it makes sense to still focus efforts in this area. However, time, energy and resources should be focused on high dollar / value sponsorships that will generate the highest return. It takes as much energy to develop a proposal and attend a sales meeting for a \$1,000 sponsorship package as it does for a \$10,000 sponsorship package. Time should / can not be wasted on sponsorship packages below \$10,000.

Scholarship Giving. While this has not been the case at UAF, a common practice in intercollegiate athletics annual giving is to raise money to support athletics financial aid. Developing a strategy, in collaboration with UAF’s central development office, to identify and solicit both individuals and corporations would be necessary. This effort could offset some expense reduction by providing budget relieving dollars in this area. Similar to corporate sponsorship strategy, this effort should focus on prospects capable of major (\$10,000 +) gifts to support annual or endowed scholarships.

Alternatively, a strategy might build in a percentage of any / all gifts to support scholarships. For example, restricted giving to a specific sport would direct 20% of the gift to UAF’s scholarship fund, and the other 80% is restricted to sport-specific needs).

Benchmarking Data

Table 3.4: Contributions Revenues Comparison
 [Note: MH=Men's Ice Hockey data]



Recommendation #3

Reduce Athletics Financial Aid by 10%-20%

Financial Impact:	\$140,000 - \$280,000
Timeline:	FY2020 to maximize savings
Implementation:	Severe impact on athletics success, recruiting ability
Rationale:	The only area to save substantial dollars

Summary

UAF currently spends approximately \$1.4 million, and a 10%-20% reduction would yield between \$140,000 and \$280,000. This recommendation is made because it is the only substantial expense area without direct impact on the operations of the athletics program.

Athletics aid is a foundation of the NCAA Division II experience and reducing commitments in this area signals trouble. UAF likely, because of its remote location, relies more heavily on athletics aid than many programs across the country.

The impacts of this cost-saving measure, however, are severe: coaches would be dramatically disadvantaged in recruiting; team success would suffer; some current coaches may choose to leave. The recommended 10%-20% would realistically be the maximum cut while still trying to maintain competitive teams and retain or recruit head coaches.

Determining how much financial aid to cut, and from which programs, will require thorough discussion about benefits versus impacts to the programs. There are various strategies and tactics to implementing reductions: across the board percentage reductions; reduction in "equivalencies" for each sport; emphasizing / de-emphasizing specific sports and reducing athletics aid accordingly are all examples.

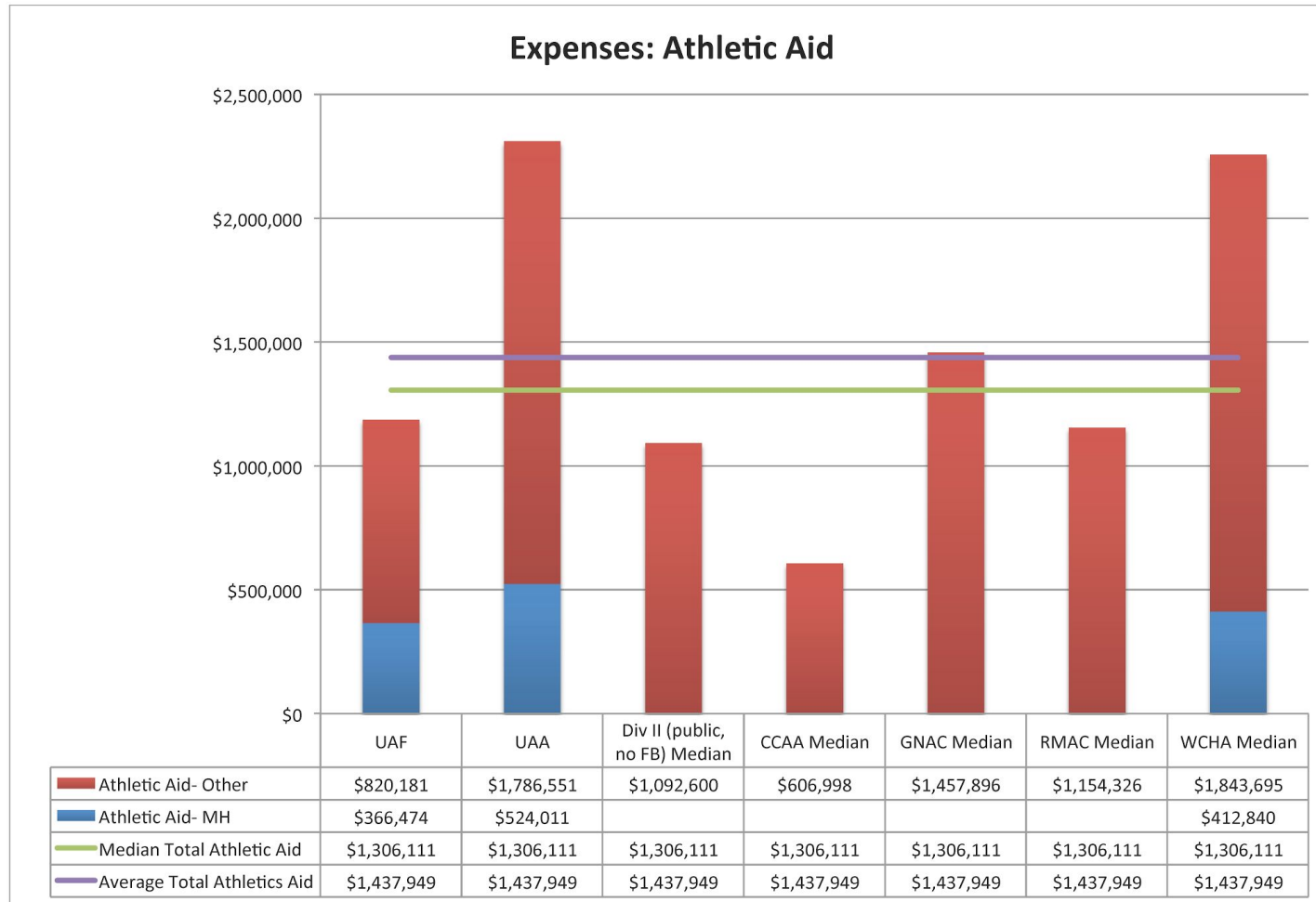
It is important to note that the expenditure savings could not be realized immediately. Existing student-athletes should not have their aid packages reduced; therefore, each incoming freshman class would be awarded under the modified athletics aid budget target. In this scenario, it would take four years for the full savings to be realized.

One strategy to sustain as much athletics aid as possible would be to shift a portion of funding to specific fundraising efforts / goals. This is part of Recommendation #2, which would restructure annual giving. It may not be realistic to replace \$280,000 in athletics aid funding, but dedicating a portion of fundraising revenue to support athletics aid is a sound and common strategy.

Benchmarking Data

Table 3.5: Athletics Financial Aid Expenditures Comparison

[Note: MH=Men's Ice Hockey data]



Recommendation #4

Eliminate / Consolidate Administrative Positions

Financial Impact:	Potential to save up to \$150,000 plus benefits cost
Timeline:	FY2017
Implementation:	Significant impact on athletics operations
Rationale:	An area to save substantial dollars

Summary

While they serve important functions, the roles of human resource technician, budget manager and travel coordinator could be eliminated and their respective job functions redistributed to other administrative staff. Two administrative positions that should / can not be eliminated are those in compliance and fundraising. Those job functions are essential and expected of all NCAA Division II institutions.

The impacts of these cost-saving measures are significant. Coaches likely would need to take over all of their travel arrangements. Human resources-related functions would need to be absorbed by Athletics Director or others. The budget management and processing functions would need to be absorbed by others, perhaps outside of the athletics department.

Recommendation #5

Eliminate or Reduce Facilities Rental Costs

Financial Impact:	Potential to save up to \$240,000
Timeline:	FY2017
Implementation:	Moderate to significant impact on men's hockey program
Rationale:	UAF has an existing ice arena

Summary

This would require two significant adjustments: 1) men's ice hockey would play its competitions in the on-campus facility; and 2) elimination of all interdepartmental rental fees charged to athletics for use of the pool, ice and any other existing transactional fees. Currently, athletics is paying more than \$200,000 in rental fees for the off campus hockey arena. A renegotiated contract, or moving all competition to UAF's on campus facility could save substantial expense. The current agreement, which was an uncommon 14-year contract, is expiring in March 2016. This provides an opportunity to renegotiate terms.

Mitigating Measures: The community ice rink is a better facility. The lease agreement is coming up for renewal and there might be a way to renegotiate at a much lower rate. The UAF Chancellor or UA System President might need to be involved to help leverage such a negotiating position.

Another option would be to play only select, high attendance games at the community facility, and all other on campus.

The rental fees Athletics currently pays to recreation, approximately \$40,000 annually, would have an impact on that unit's revenues and would need to be accounted for in some way. However, considering the extreme financial challenges faces intercollegiate athletics, this seems to be a logical and relatively simple cost-saving measure.

Recommendations

Summary of Benefits

Financial Impact:	Potential cost savings: \$670,000 Potential revenues: \$1.3M
Timeline:	FY2017 - FY2021
Implementation:	Potential severe negative impacts on programs and student-athletes
Rationale:	This combination of recommendations increase revenues and reduce expenditures without continual 'nickle and dime' reductions that slowly dismantle a program

Summary

There are many different ways to combine strategies to reduce expenditures and try to increase revenues. Ultimately, internal staff need to decide the most effective ways to maximize results and minimize negative impacts to the program.

Table 3.6: Summary of Recommendations Benefits

Tactic	Potential Cost Savings	Potential Increase Revenue	Degree of Negative Impact on Athletics Program
Reduce Scholarship Funding	\$140,000 - \$280,000		Severe. Quality and numbers of student-athletes. Level of severity parallels amount of reduction.
Facilities Rental Fees	\$40,000 - \$240,000		Moderate. Hockey will hurt the most by not utilizing downtown facility. Recreation department would lose revenue.
Eliminate / Consolidate Administrative Support Staff	\$50,000 - \$150,000		Moderate - Severe. Work still needs to get done and would need to be re-distributed to others.
Increase Student Fees		\$100,000-\$1,100,000	None. Benefits are stable source of revenue, contingent upon enrollment. Difficult to implement, but common strategy.
Reorganized Annual Giving Operation		\$200,000	None. Realistic capacity to increase annual giving is difficult to determine. UAF annual giving office can help with projections. This number is based on 3% growth in generated revenues.
Corporate Sponsorships		included in above \$200,000	None. Again, difficult to determine capacity. Already overachieving. Need to spend energy on larger sponsorships vs smaller to maximize ROI.
TOTALS	\$230,000 - \$670,000	\$300,000 - \$1,300,000	Increased revenues could offset cost reductions

Sections 4 and 5

Comparative Analysis for Select Revenue and Expenditure Categories

Section 4

Athletics Revenues

Benchmark Comparisons & Observations

The comparisons below are utilizing the most recent common data available: the Department of Education's Equity in Athletics Disclosure Act (EADA) reporting and the NCAA Financial Reporting System. Both sources' most recent data is for the 2013-14 academic year.

Athletics Revenues

Generated Revenues

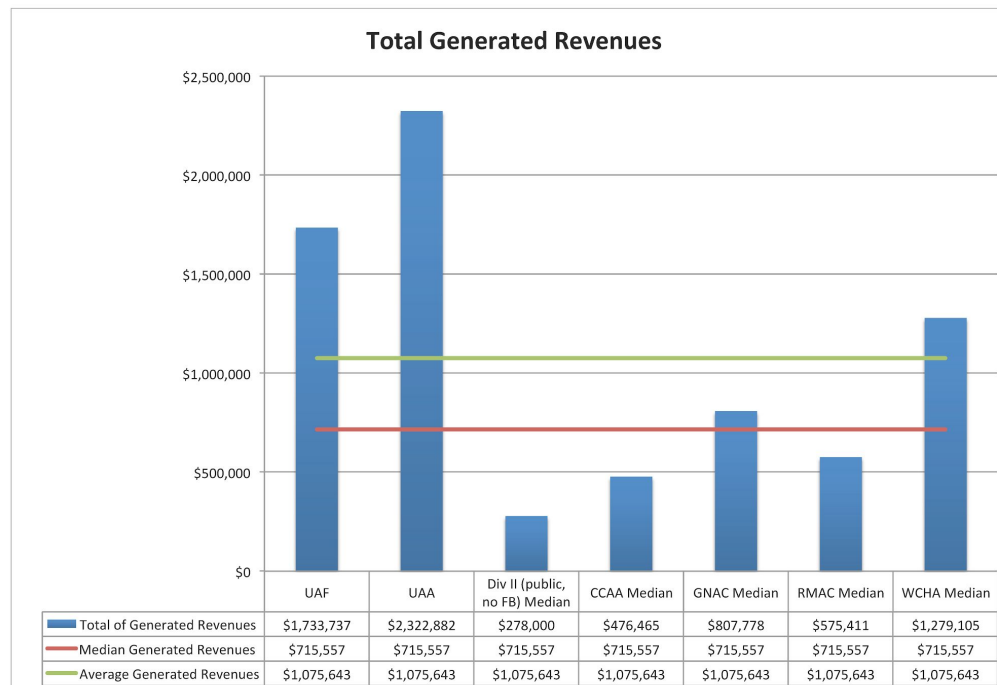
NCAA definition for data: Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.

Generated Revenues Observations:

1. UAF generates substantially more than NCAA Division II peers
2. UAA generates more, primarily because of its Great Alaska Shootout basketball tournament, which includes television and other revenues

Table 4.1:

Total Generated Revenues Comparison



Source: NCAA Financial Reporting System FY 2013-14

Athletics Revenues

Direct Institutional Support

NCAA definition for data: 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.

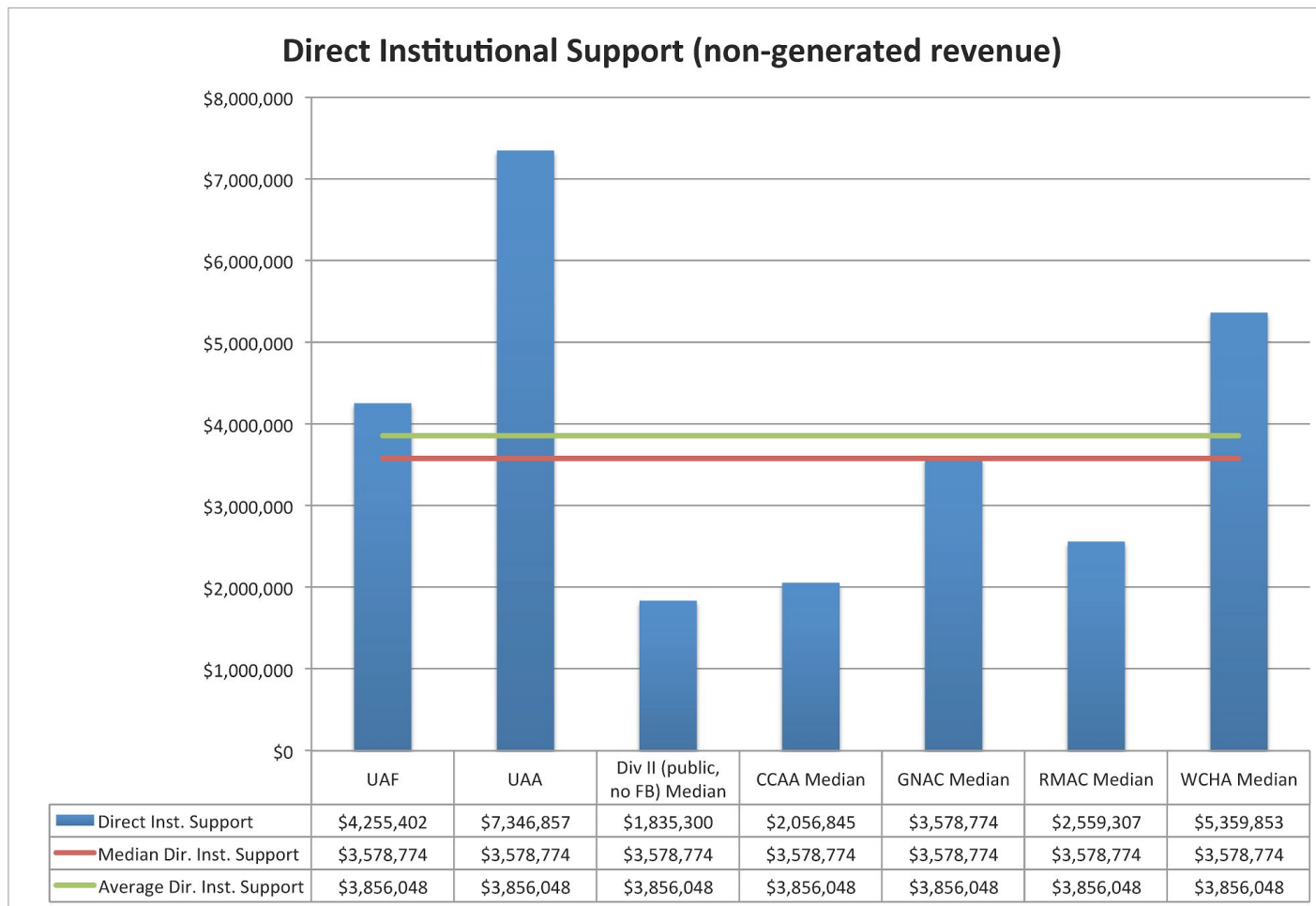
Direct Institutional Support Observations:

1. UAF direct institutional support is higher than non-men's ice hockey playing peer group medians
2. UAA direct institutional support is 73% higher than UAF
3. WCHA median is \$5,359,853 or 30% higher than UAF

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Direct Institutional Support	\$4,255,402	\$7,346,857	\$1,835,300	\$2,056,845	\$3,578,774	\$2,559,307	\$5,359,853

Benchmarking Data

Table 4.2: Direct Institutional Support (not including student fees) Comparison



Source: NCAA Financial Reporting System FY 2013-14

Athletics Revenues

Student Fees

NCAA definition for data: Student fees assessed by the institution and restricted for support of intercollegiate athletics.

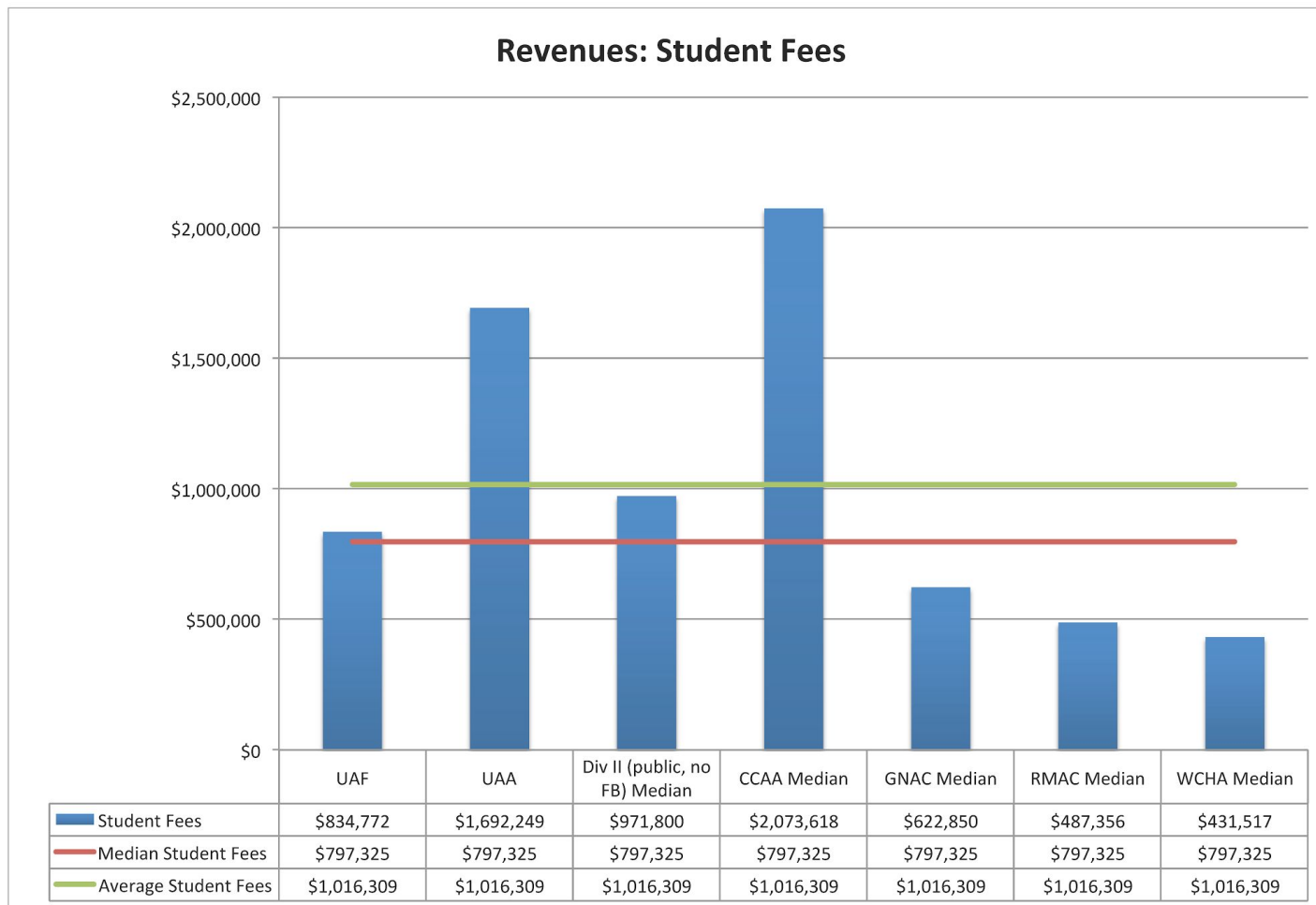
Student Fee Support Observations:

1. UAF student fee support is generally lower than peer groups. Both the GNAC and RMAC contain private institutions which generally do not have a student fee structure that supports athletics. The CCAA, on the other hand, is comprised of all public institutions and a substantial portion of funding comes from student fees. In some cases, student fee support may be going to support facilities construction and / or operation and depending upon accounting procedures may or may not be reflected in these numbers.
2. For reference, UAA student fee is \$9/credit hour which is split between intercollegiate athletics and recreation/intramurals: \$5.40 to athletics, \$3.60 to recreation. The amount below represents only the portion to athletics.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Student Fees	\$834,772	\$1,692,249	\$971,800	\$2,073,618	\$622,850	\$487,356	\$431,517

Benchmarking Data

Table 4.3: Student Fee Revenues Comparison



Athletics Revenues

Ticket Sales

[Note: MH=Men's Ice Hockey data]

NCAA definition for data: 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.*

Ticket Revenue Observations:

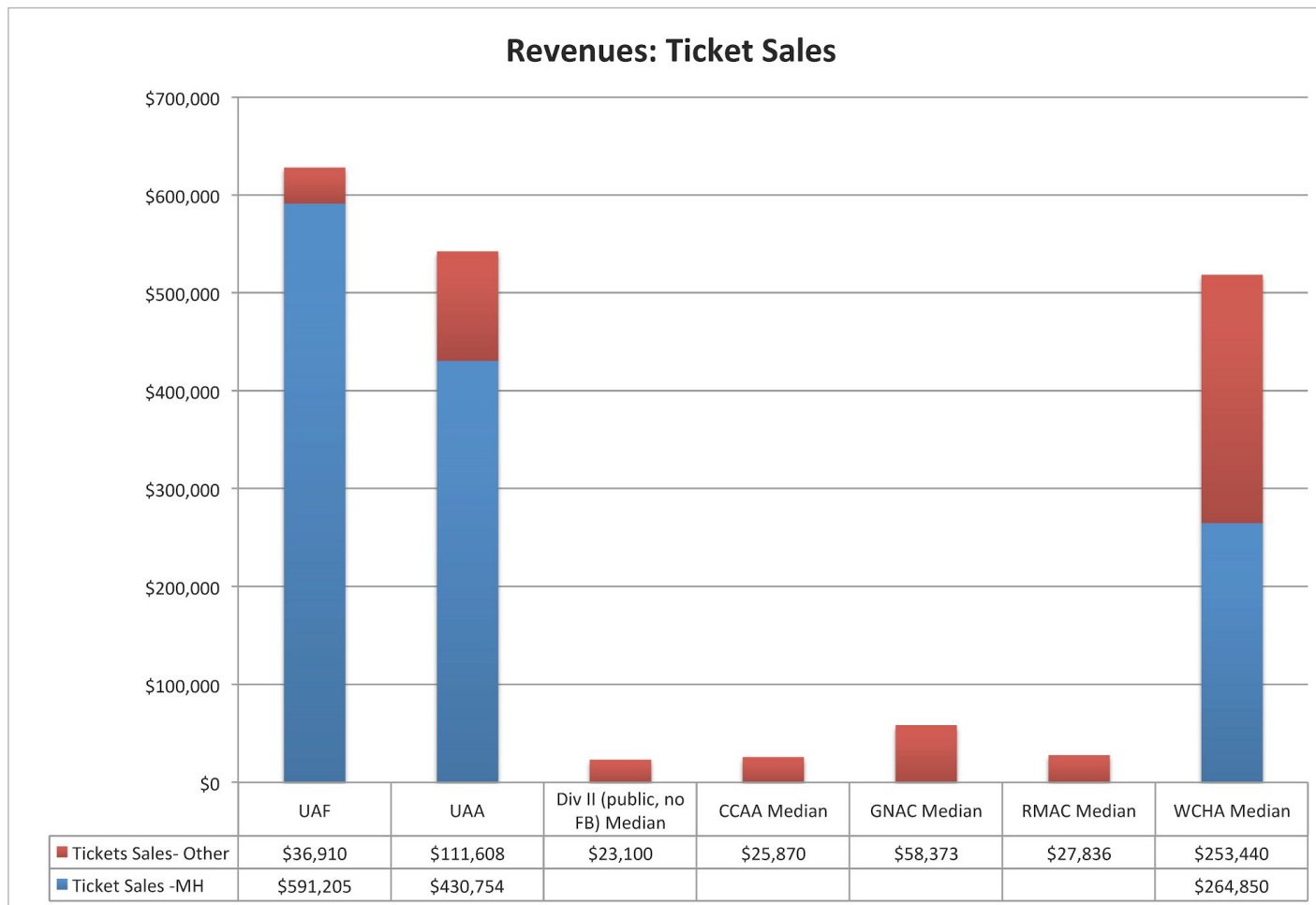
1. UAF is generating substantially more revenue than its peers, even those in the WCHA with men's ice hockey programs.
2. Men's ice hockey accounts for 94% of all UAF ticket revenue.
3. Other sports' total ticket revenue is below the GNAC median,
4. UAA generates substantial ticket revenue from its basketball tournament.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Tickets MH	\$591,205	\$111,608					\$264,850
Tickets Other	\$36,910	\$430,754		\$25,870	\$58,373	\$27,836	\$253,440
TOTAL	\$628,115	\$542,362	\$23,100	\$25,870	\$58,373	\$27,836	\$518,290

Benchmarking Data

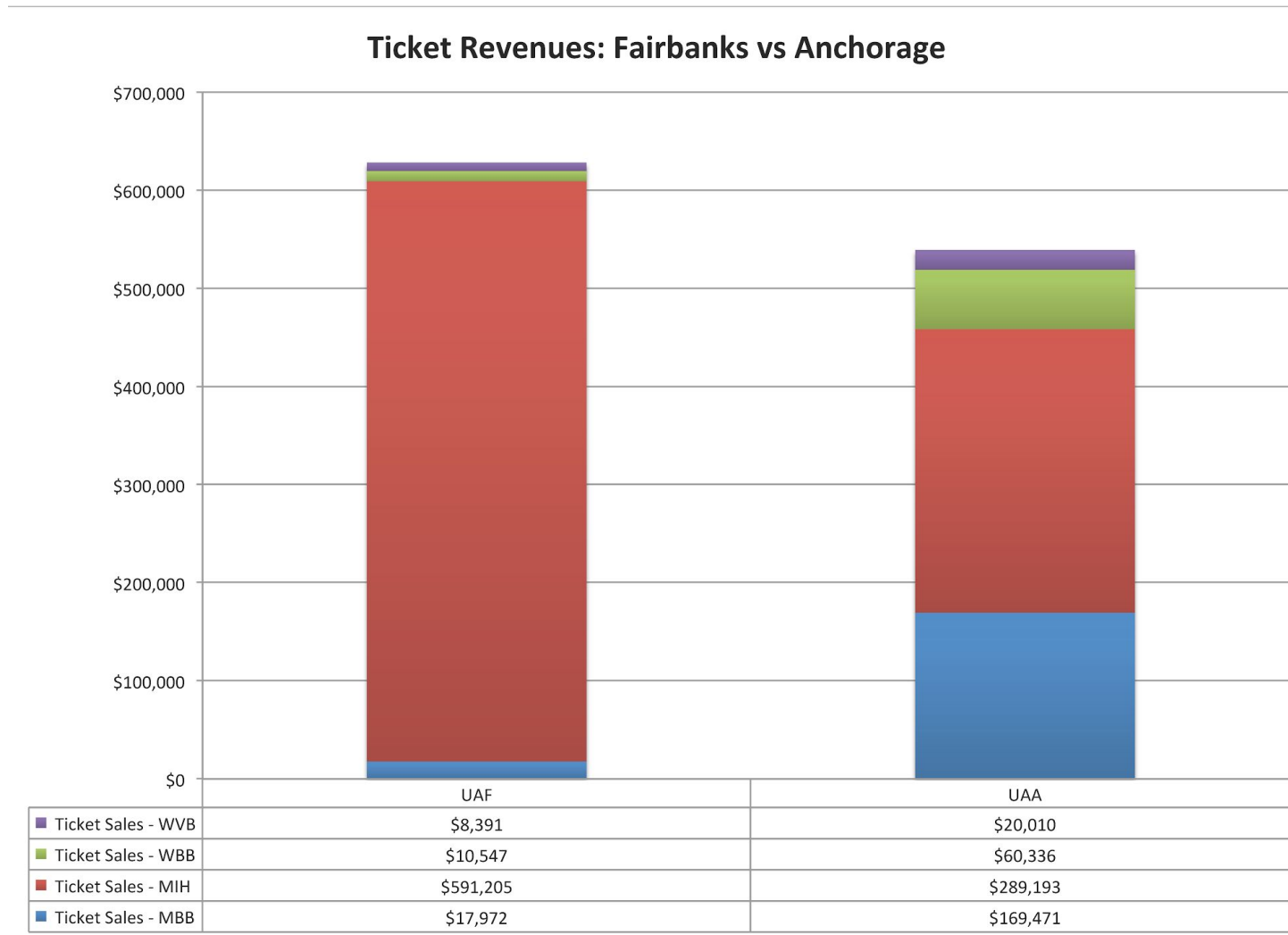
Table 4.4: Ticket Sales Revenues Comparison

[Note: MH=Men's Ice Hockey data]



Benchmarking Data

Table 4.5: Ticket Sales Revenues Comparison UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Athletics Revenues

Program Sales, Concessions, Parking

NCAA definition for data: Revenue derived from game programs, novelties, food or other concessions, and parking. This does not include sales of game program advertising.

Program Sales, Concessions, Parking Observations:

1. UAF generates substantially more revenue (more than double) in this area than any peer group, including WCHA institutions.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Programs, Concessions, Parking	\$80,319	\$27,423	\$5,800	\$2,818	\$20,704	\$11,423	\$38,344

Athletics Revenues

Contributions (donations)

[Note: MH=Men's Ice Hockey data]

NCAA definition for data: 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.*

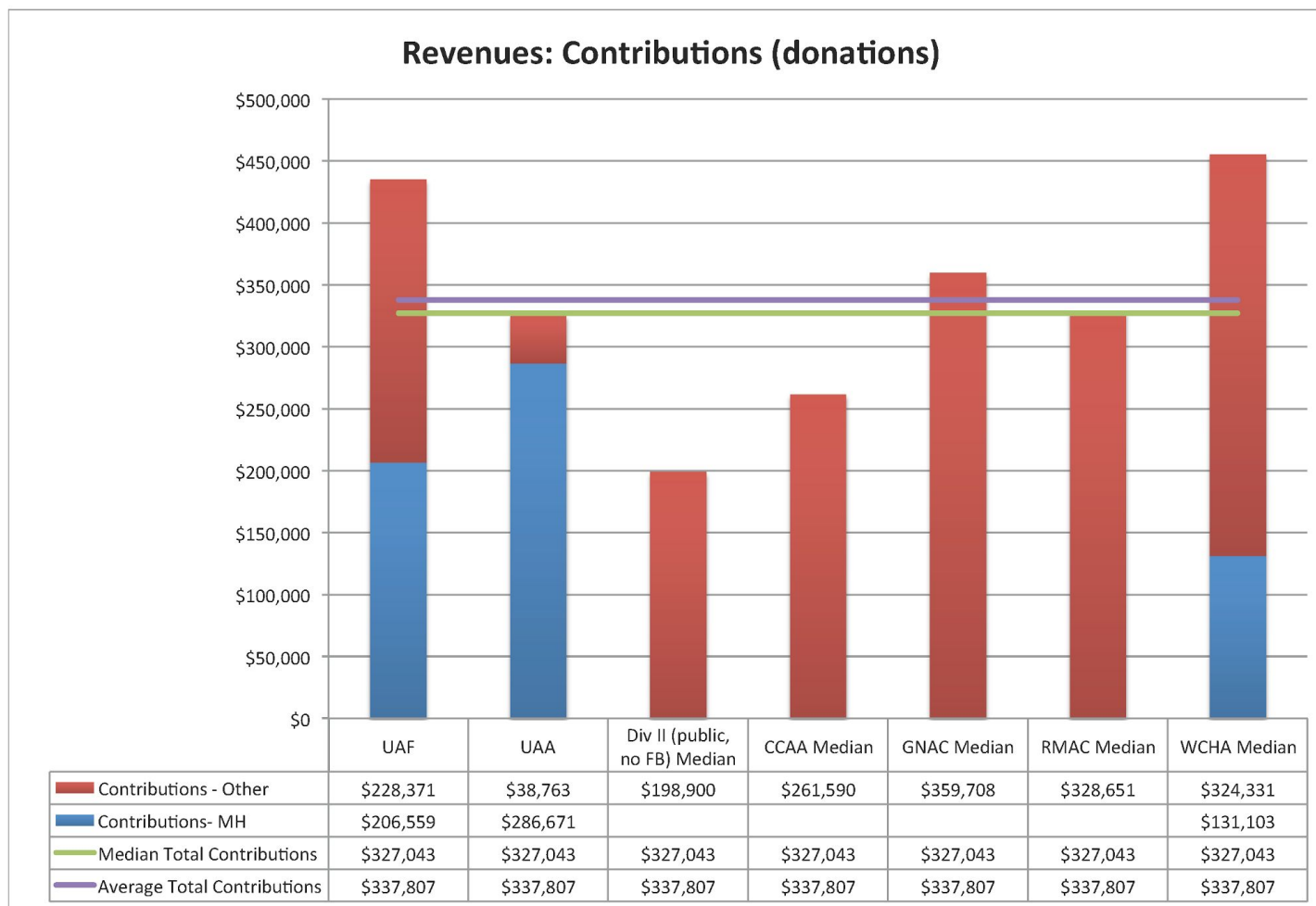
Contributions Revenue Observations:

1. UAF contributions are higher than peer group medians with the exception of WCHA. However, UAF men's ice hockey contributions are higher than the WCHA median; other sports/unrestricted contributions are comparatively lower than peer groups.
2. As an institution, UAF traditionally has not received strong support from alumni contributions. While this may represent an opportunity to increase annual support, it is a longer-term project because alumni must be identified, cultivated and solicited strategically.
3. From UA internal document relative to 2014 McDowell report: "UA has a relatively low level of private support compared to other schools in other states; public institutions often get state subsidy (or may manage large endowments) to help cover costs; the UA alumni base is growing, but cannot necessarily be compared to other larger schools that have a larger alumni network to fuel external funds/giving."
4. UAA expects its athletics contributions to increase because the new athletics director is focusing in this area.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Contributions- MH	\$228,371	\$38,763					\$131,103
Contributions- Other	\$206,559	\$286,671		\$261,590	\$359,708	\$328,651	\$324,331
TOTAL	\$434,930	\$325,434	\$198,900	\$261,590	\$359,708	\$328,651	\$455,433

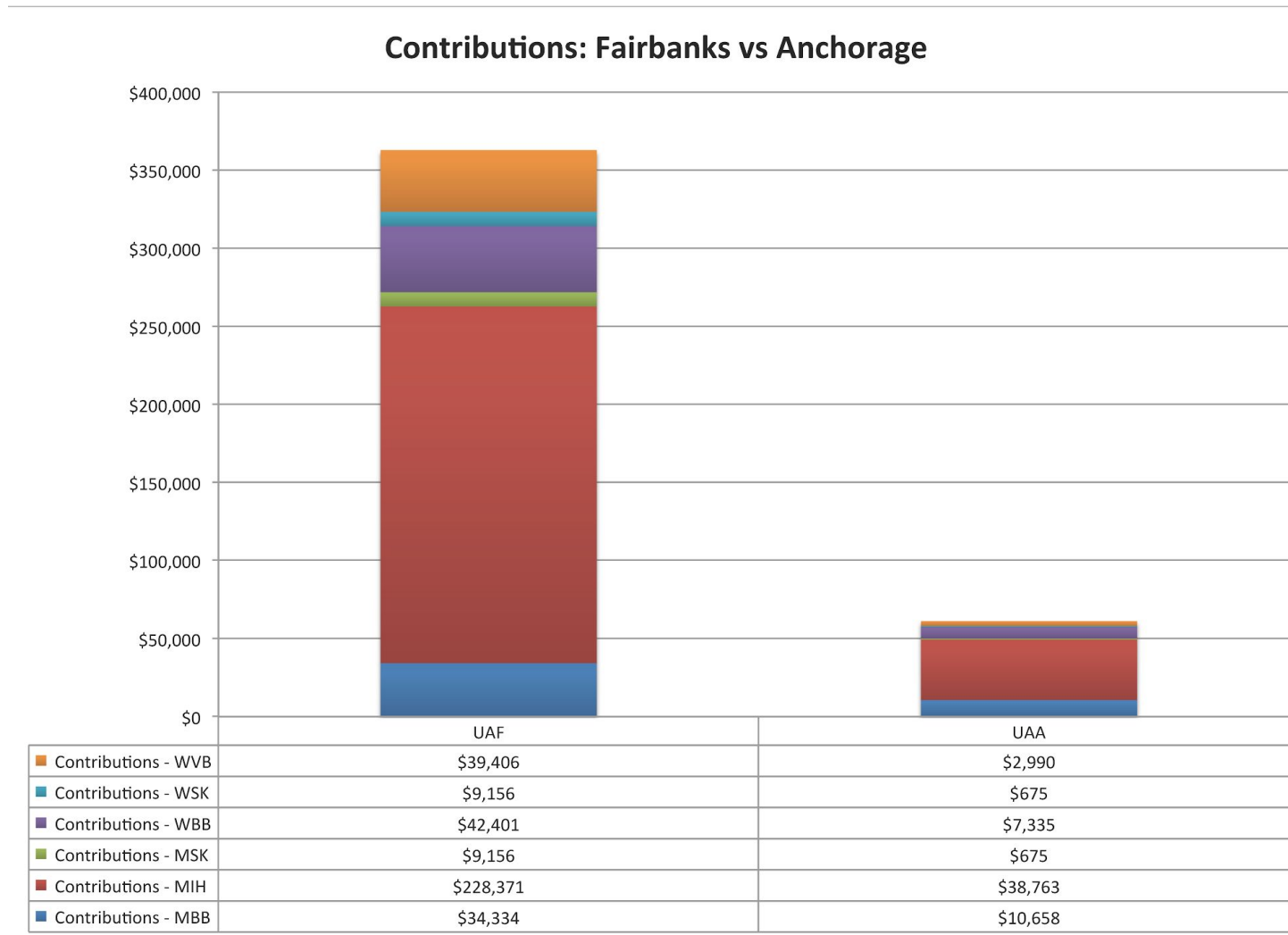
Benchmarking Data

Table 4.6: Contributions Revenues Comparison
 [Note: MH=Men's Ice Hockey data]



Benchmarking Data

Table 4.7: Contributions Revenues Comparison UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Athletics Revenues

Endowment Income

NCAA definition for data: 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.

Endowment Income Observations:

1. UAF endowment income is substantially higher than peer groups. UAA generates more annual return presumably because of a larger principal.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Endowment Income	\$103,382	\$175,585	\$10,600	\$20,184	\$88,938	\$0	\$22,053

Athletics Revenues

Sponsorships & Advertising

NCAA definition for data: All revenue from corporate sponsorships, licensing, sales of advertisements, trademarks and royalties. ***In-kind products and services are*** included.

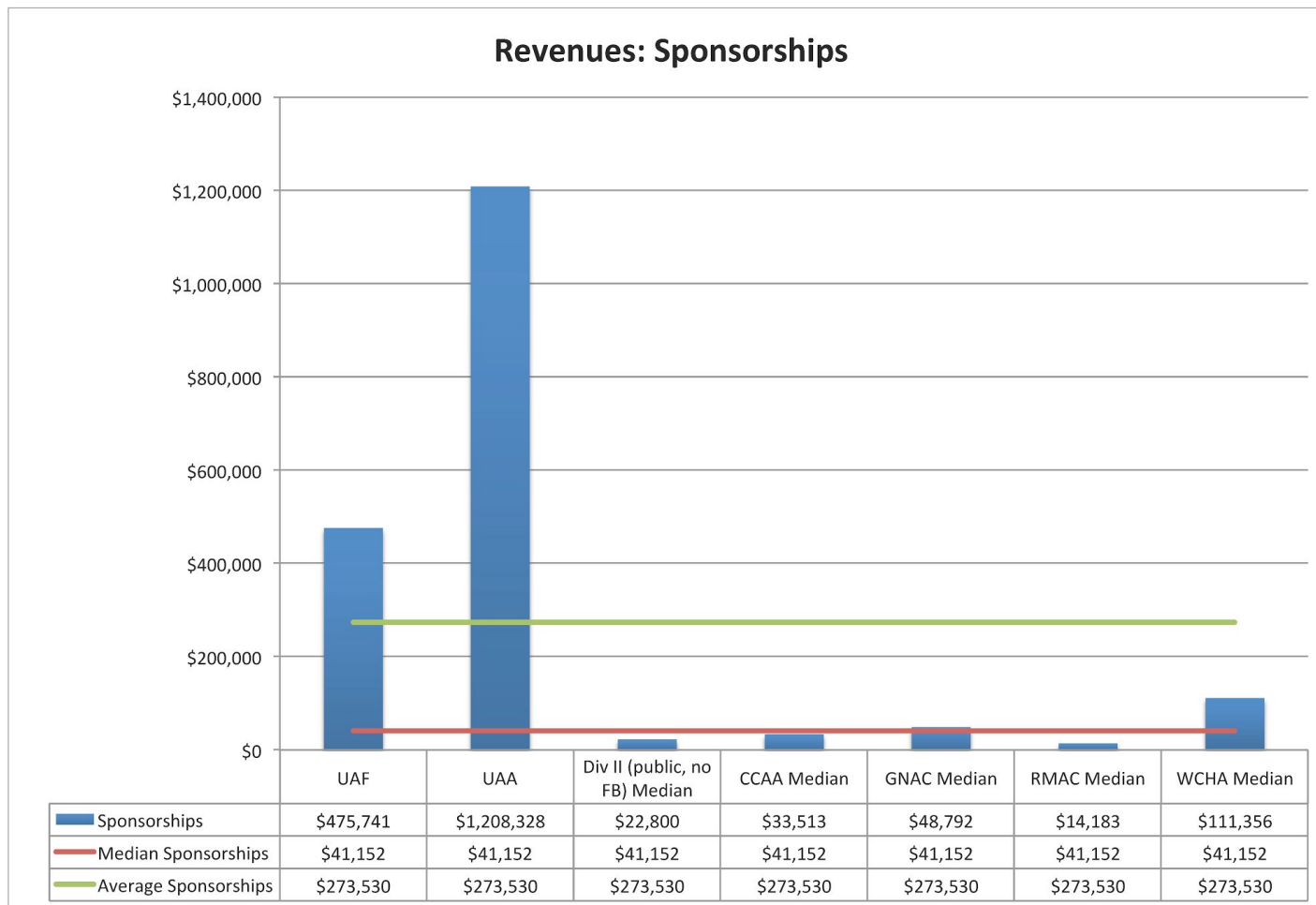
Sponsorships Revenue Observations:

1. UAF sponsorships revenue is dramatically higher than peer groups.
2. UAA's basketball tournament has generated significant sponsorship dollars because of its television exposure.
3. UAF is generating significant in-kind sponsorships that directly save budget dollars.
4. Comparatively, UAF is securing higher dollar value sponsorships (both cash and in-kind) than peers in the GNAC, CCAA and RMAC.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Sponsorships / Advertising	\$475,741	\$1,208,328	\$22,800	\$33,513	\$48,792	\$14,183	\$111,356

Benchmarking Data

Table 4.8: Sponsorships Revenues Comparison



Athletics Revenues

Sports Camps

NCAA definition for data: Amounts received by Athletics for sports-camps and clinics.

Camp Revenue Observations:

1. UAF does not generate any income from camps / clinics. Comparatively, peer groups are generating substantial revenues. However, proximate population has a direct impact on sports camp attendance. UAF may not be able to realize substantial revenue from camps.

Revenue Source	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Sports Camps	\$0	\$8,000	\$10,600	\$132,491	\$231,264	\$193,319	\$78,726

Section 5

Athletics Expenditures

Benchmark Comparisons & Observations

The comparisons below are utilizing the most recent common data available: the Department of Education's Equity in Athletics Disclosure Act (EADA) reporting and the NCAA Financial Reporting System. Both sources' most recent data is for the 2013-14 academic year.

Athletics Expenditures

Athletics Financial Aid

[Note: MH=Men's Ice Hockey data]

NCAA definition for data: 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.)

Athletics Financial Aid Observations:

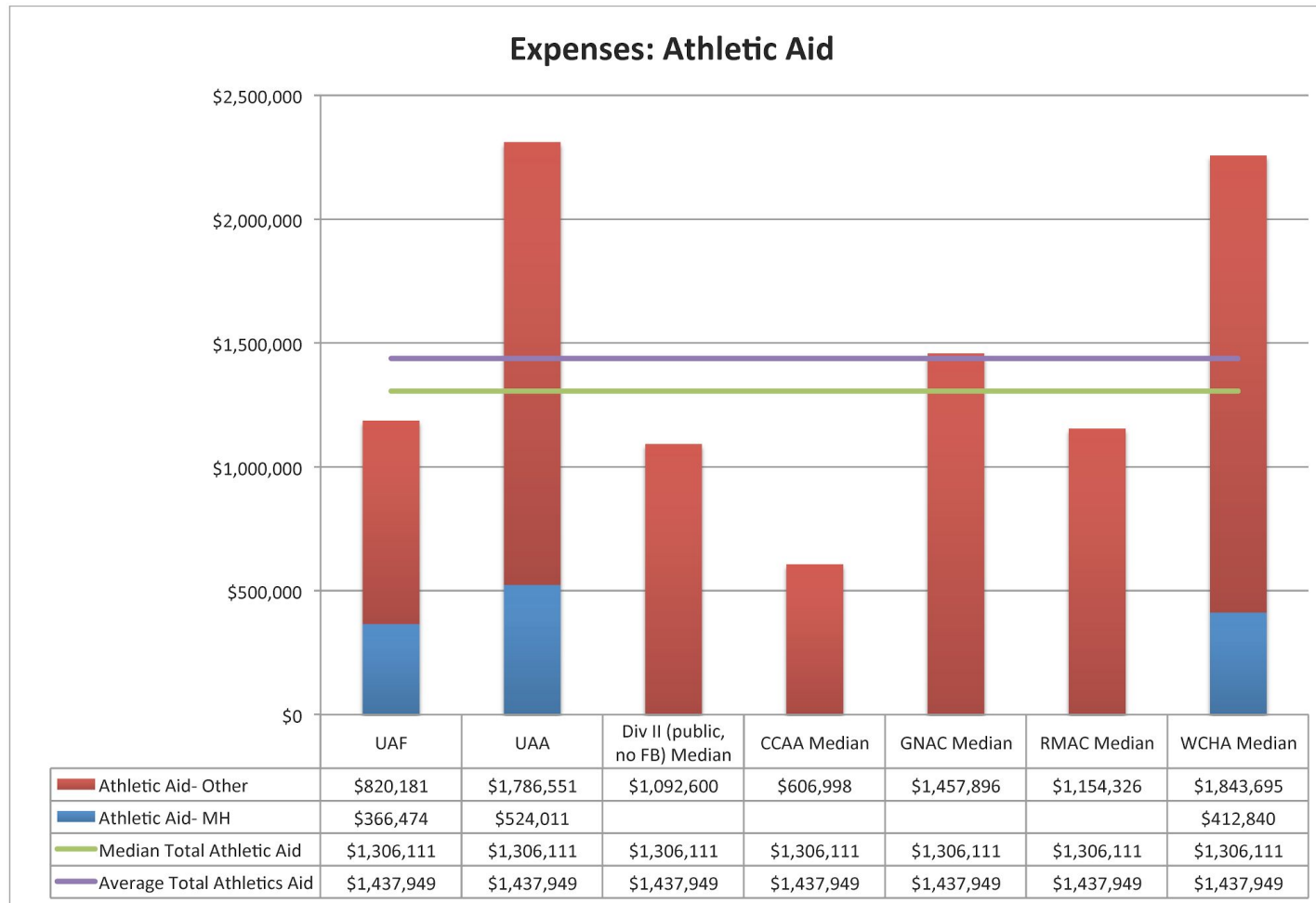
1. UAF's athletics financial aid per student-athlete (\$9,138) is higher than peer groups and the national median.
2. Total athletics financial aid awarded (\$1,186,655) is substantially lower (53%) than peers in the WCHA (median=\$2,594,585).
3. Athletics financial aid as a percentage of total athletics expenditures (14%) is lower than peer group medians (WCHA=26%, GNAC=27%, CCAA=13%, RMAC=30%). NOTE: PACWEST median is 34% private schools impact this number due to higher tuition and financial aid packages, generally.
4. NCAA study found a significant jump in student aid per athlete at Division II schools over the past decade. The median figure rose from \$2,600 in 2004 to \$5,000 in 2014 at schools with football. A similar jump – \$4,200 to \$7,300 – occurred at schools without football.

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Athletic Aid- MH	\$366,474	\$524,011					\$412,840
Athletic Aid- Other	\$820,181	\$1,786,551		\$606,998	\$1,457,896	\$1,154,326	\$1,843,695
TOTAL	\$1,186,655	\$2,310,562	\$1,092,600	\$606,998	\$1,457,896	\$1,154,326	\$2,256,535

Benchmarking Data

Table 5.1: Athletics Financial Aid Expenditures Comparison

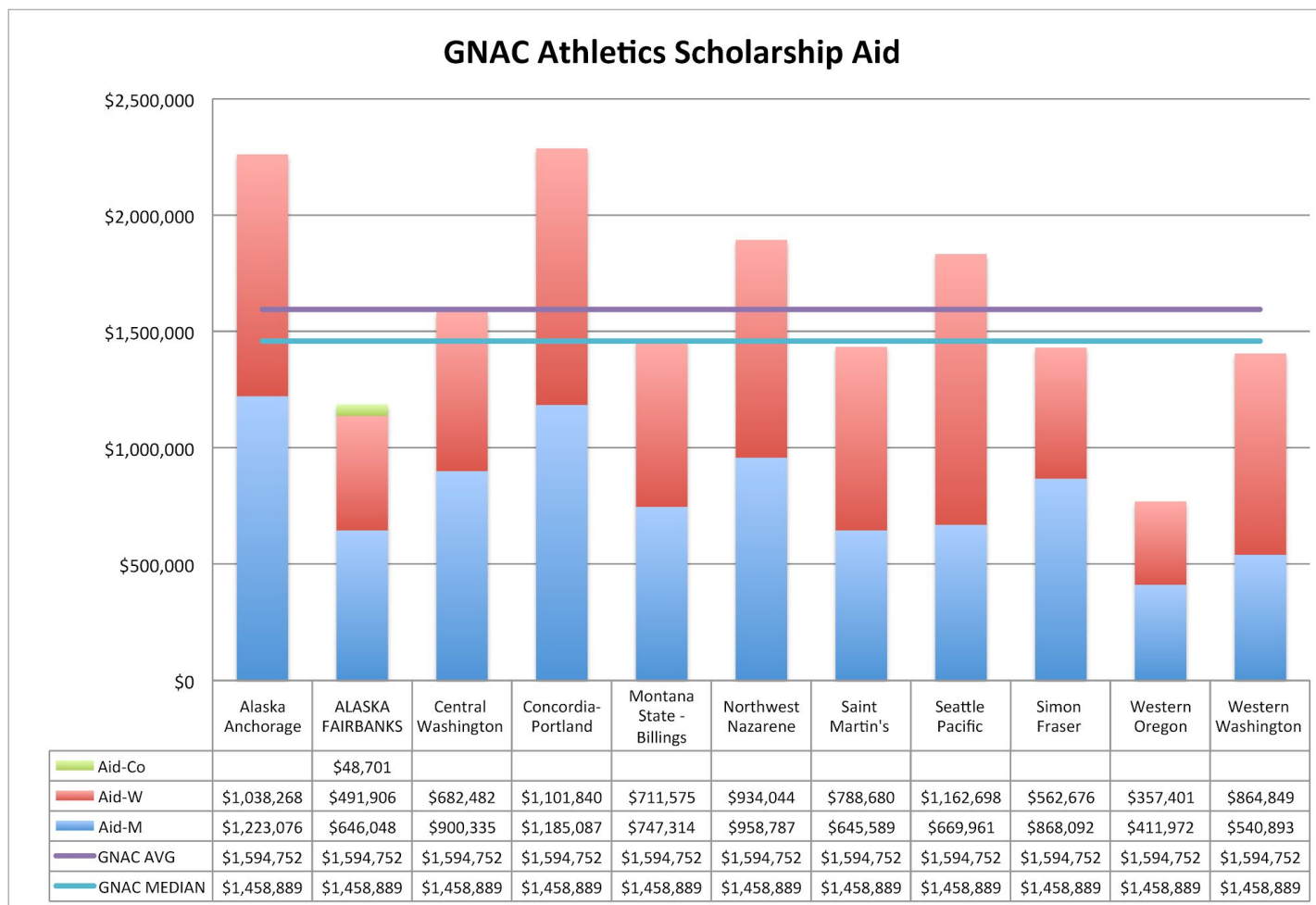
[Note: MH=Men's Ice Hockey data]



Benchmarking Data

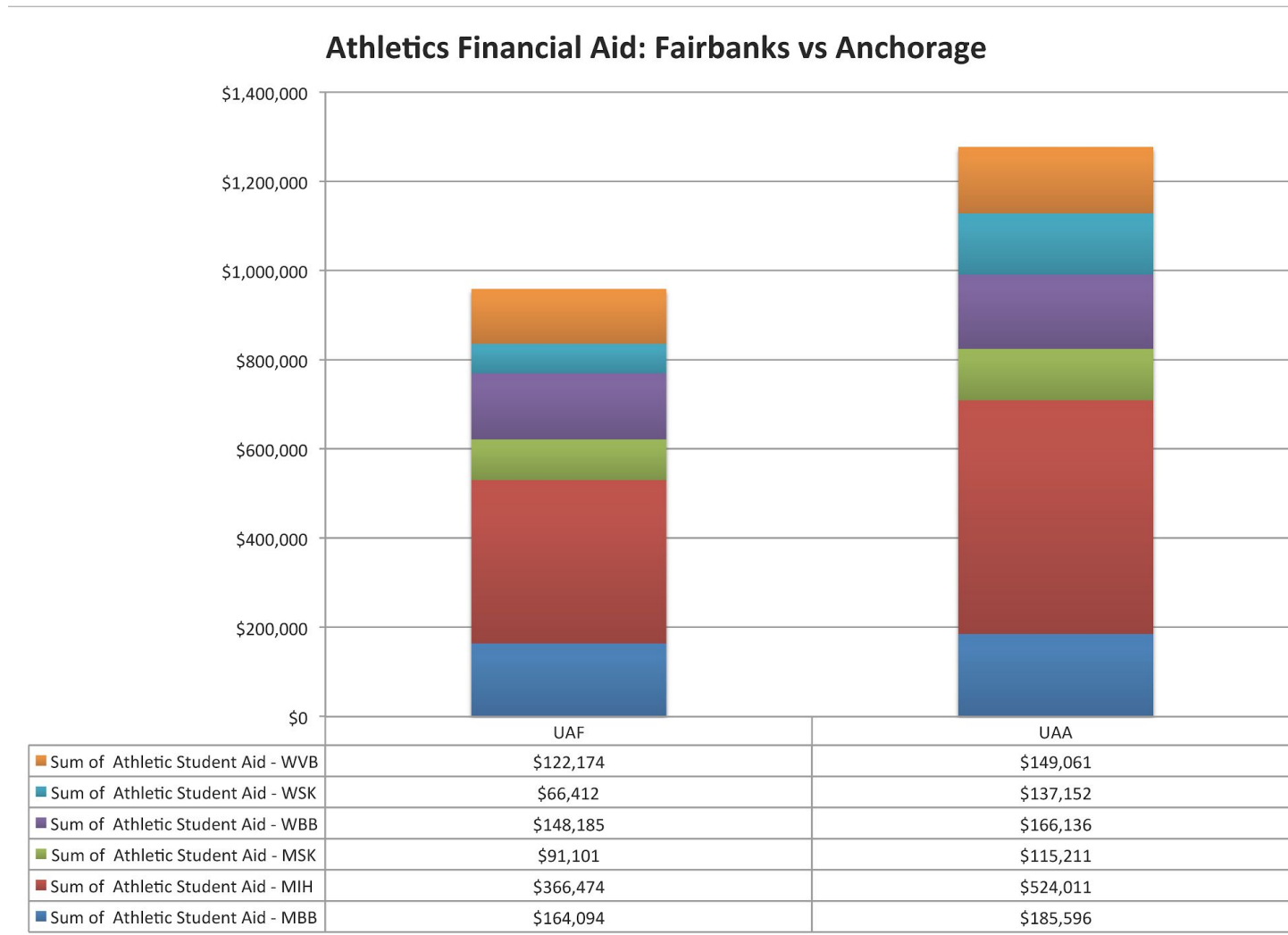
Table 5.2: Athletics Financial Aid Expenditure Comparison- GNAC

[Note: M=Men's Programs; W=Women's Programs; Co=Co-ed Programs]



Benchmarking Data

Table 5.3: Athletics Financial Aid Expenditures Comparison - UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Athletics Expenditures

Coaching Compensation

[Note: MH=Men's Ice Hockey data]

NCAA definition for data: 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.

Coach Compensation Observations:

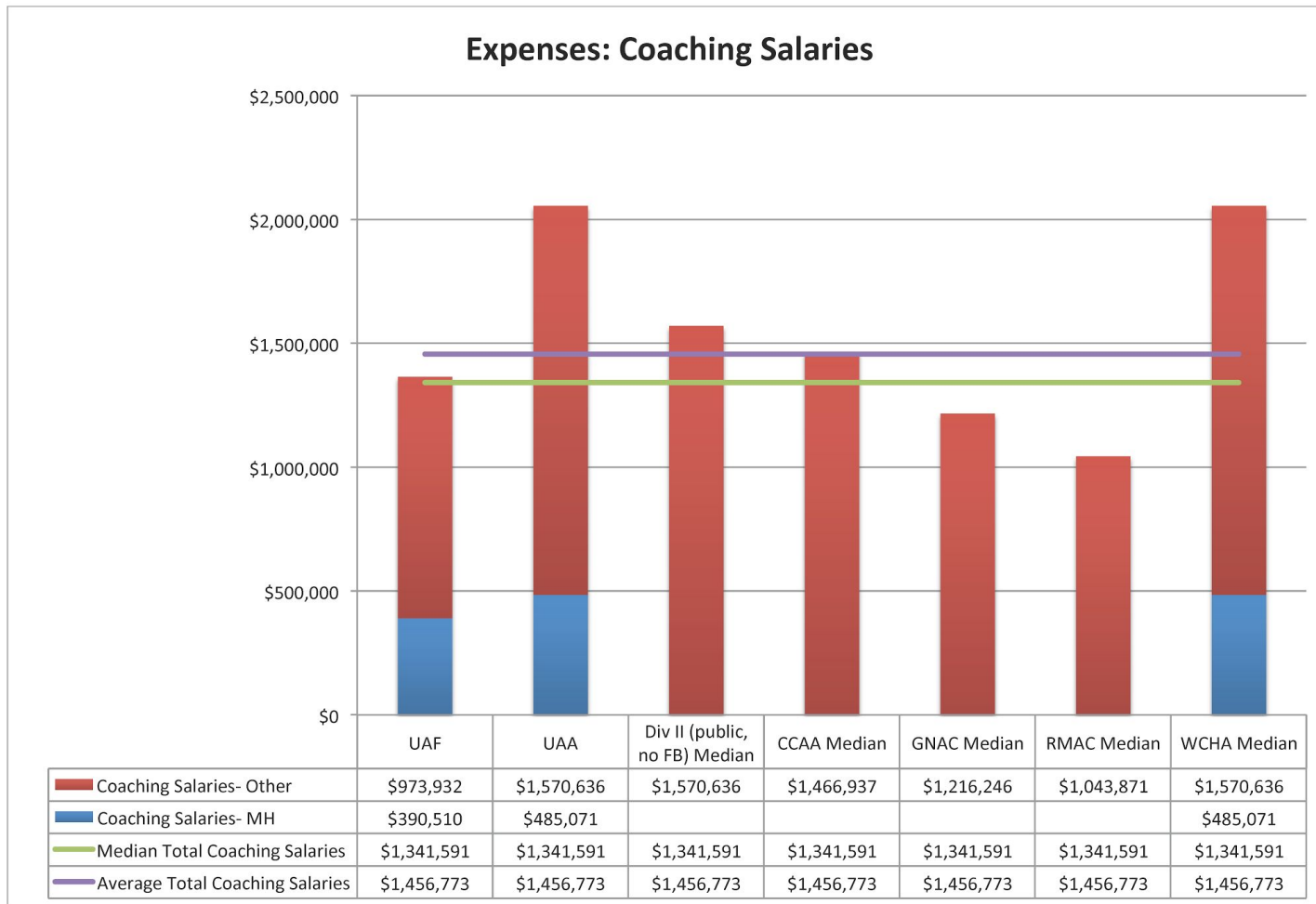
1. Salary expenses are below medians for all comparison groups
2. Men's ice hockey salaries are almost \$100,000 less than WCHA peers
3. Benefits details are not available, however, it is not uncommon to provide extras like vehicles, country club membership or incentive-based bonuses

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Coach Compensation MH	\$390,510	\$485,071					\$485,071
Coach Compensation Other	\$973,932	\$1,570,636		\$1,466,937	\$1,216,246	\$1,043,871	\$1,570,636
TOTAL	\$1,364,442	\$2,055,707	\$994,500	\$1,466,937	\$1,216,246	\$1,043,871	\$2,055,707

Benchmarking Data

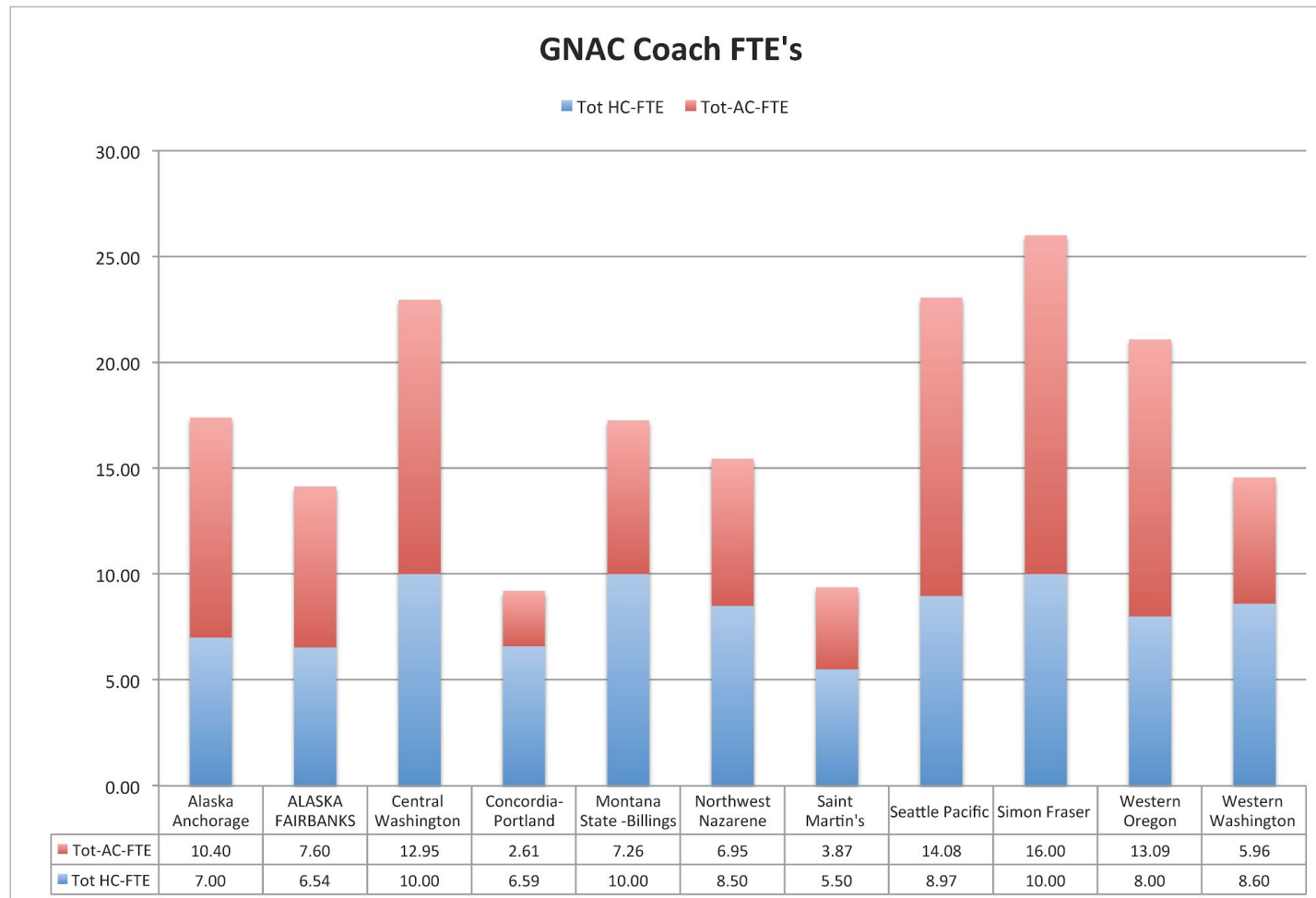
Table 5.4: Coaching Salaries Expenditures Comparison

[Note: MH=Men's Ice Hockey data]



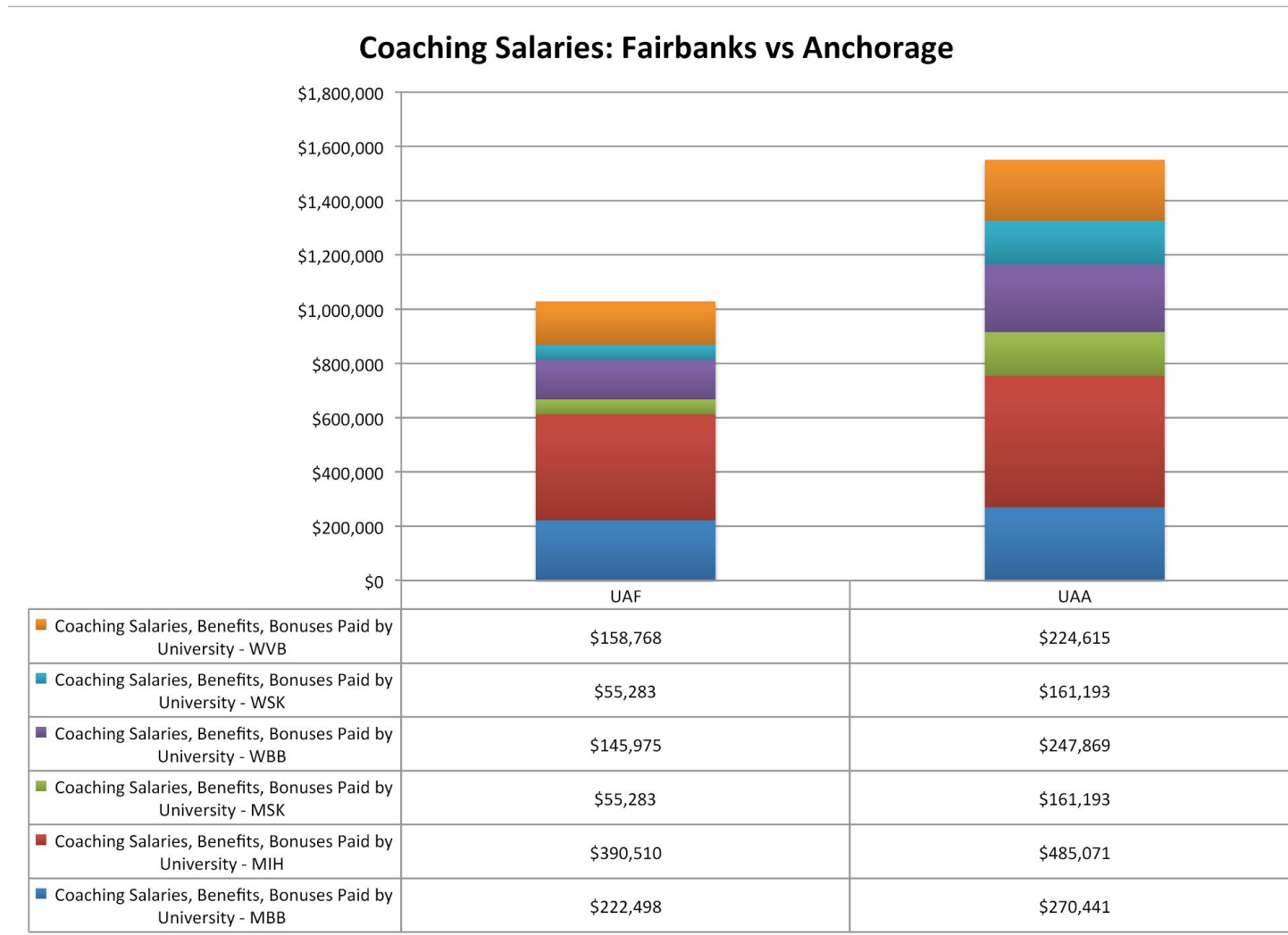
Benchmarking Data

Table 5.5: Coaching Staff FTE Comparison- GNAC
 [Note: HC=Head Coach, AC= Assistant Coach]



Benchmarking Data

Table 5.6: Coaching Salaries Expenditures Comparison- UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Benchmarking Data

Table 5.7: Sport-to-Sport Comparison- UAF to UAA

Sport	Head Coaches UAF / UAA			Assistant Coaches UAF / UAA		
	No. Pos.	FTE	Expense	No. Positions	FTE	Expense
Basketball M	UAF 1.0	1.0 1.0	\$152,129 \$170,903	2.0 2.0	1.1 1.5	\$70,369 \$96,535
Basketball W	UAF 1.0	1.0 1.0	\$88,796 \$135,708	1.0 2.0	0.75 1.5	\$57,179 \$112,161
Ice Hockey M	UAF 1.0	1.0 1.0	\$227,621 \$258,251	2.0 2.0	2.0 2.0	\$162,889 \$226,820
Skiing M	UAF 1.0	0.23 0.5	\$26,523 \$55,140	2.0 3.0	0.30 1.28	\$28,760 \$106,053
Skiing W	UAF 1.0	0.23 0.5	\$26,523 \$55,140	1.0 4.0	0.30 1.23	\$28,760 \$76,664
Volleyball W	UAF 1.0	0.92 1.0	\$90,722 \$137,387	1.0 4.0	0.75 1.23	\$68,046 \$76,664

Source: NCAA Financial Reporting System FY 2013-14

Athletics Expenditures

Recruiting

[Note: MH=Men's Ice Hockey data]

NCAA definition for data: 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.

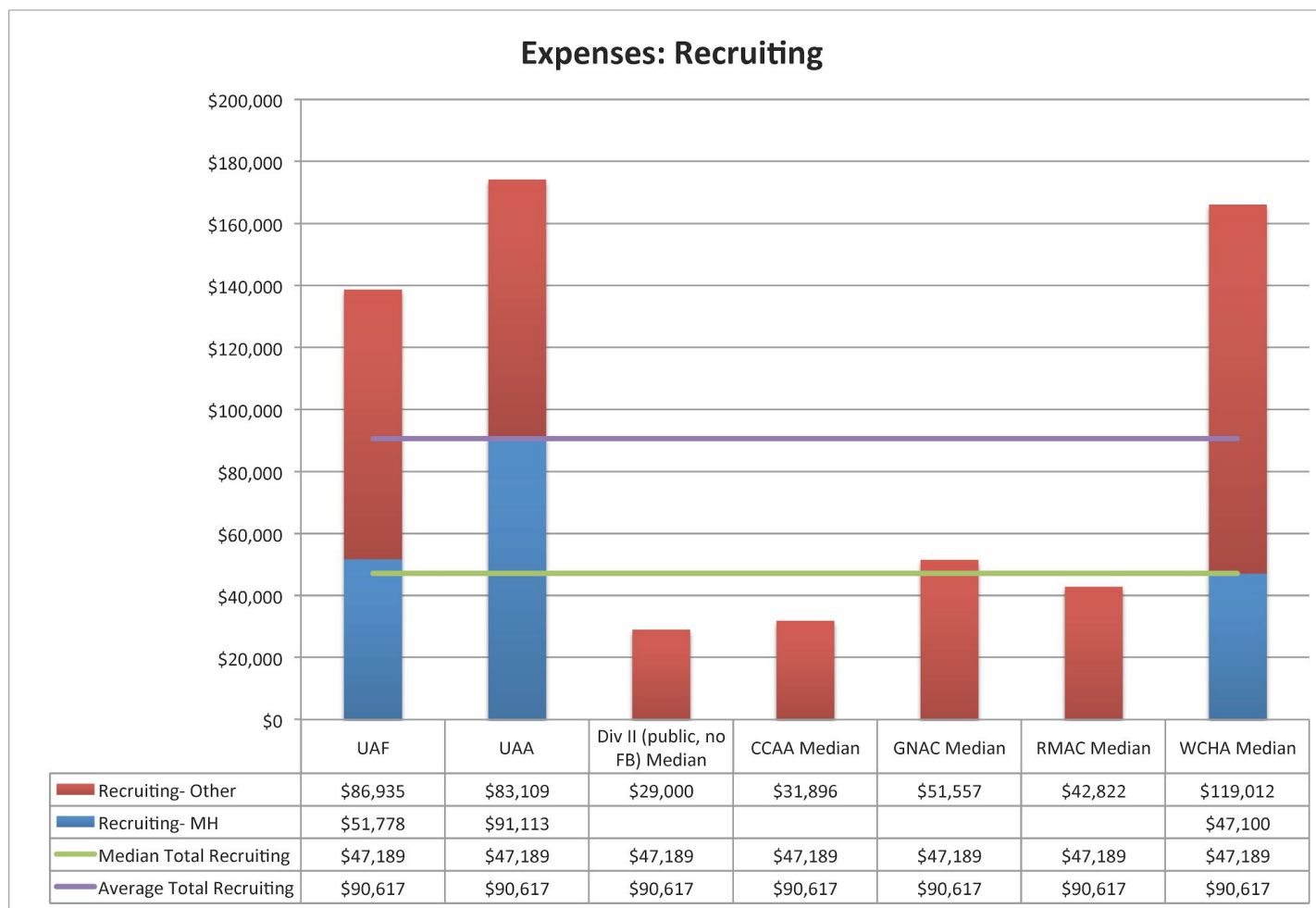
Coach Compensation Observations:

1. Recruiting expenses are higher than other peer group media, largely due to travel
2. UAF is providing mostly official NCAA visits (paid transportation) which contributes to the increased expenditures , however this is a necessity in order to attract recruits... few families plan trips to visit colleges with Fairbanks, Alaska on the itinerary
3. Coaches travel for recruiting will generally be higher than for peer groups because of UAF's location

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Recruiting- MH	\$51,778	\$91,113					\$47,100
Recruiting- Other	\$86,935	\$83,109		\$31,896	\$51,557	\$42,822	\$119,012
TOTAL	\$138,713	\$174,222	\$29,000	\$31,896	\$51,557	\$42,822	\$166,112

Benchmarking Data

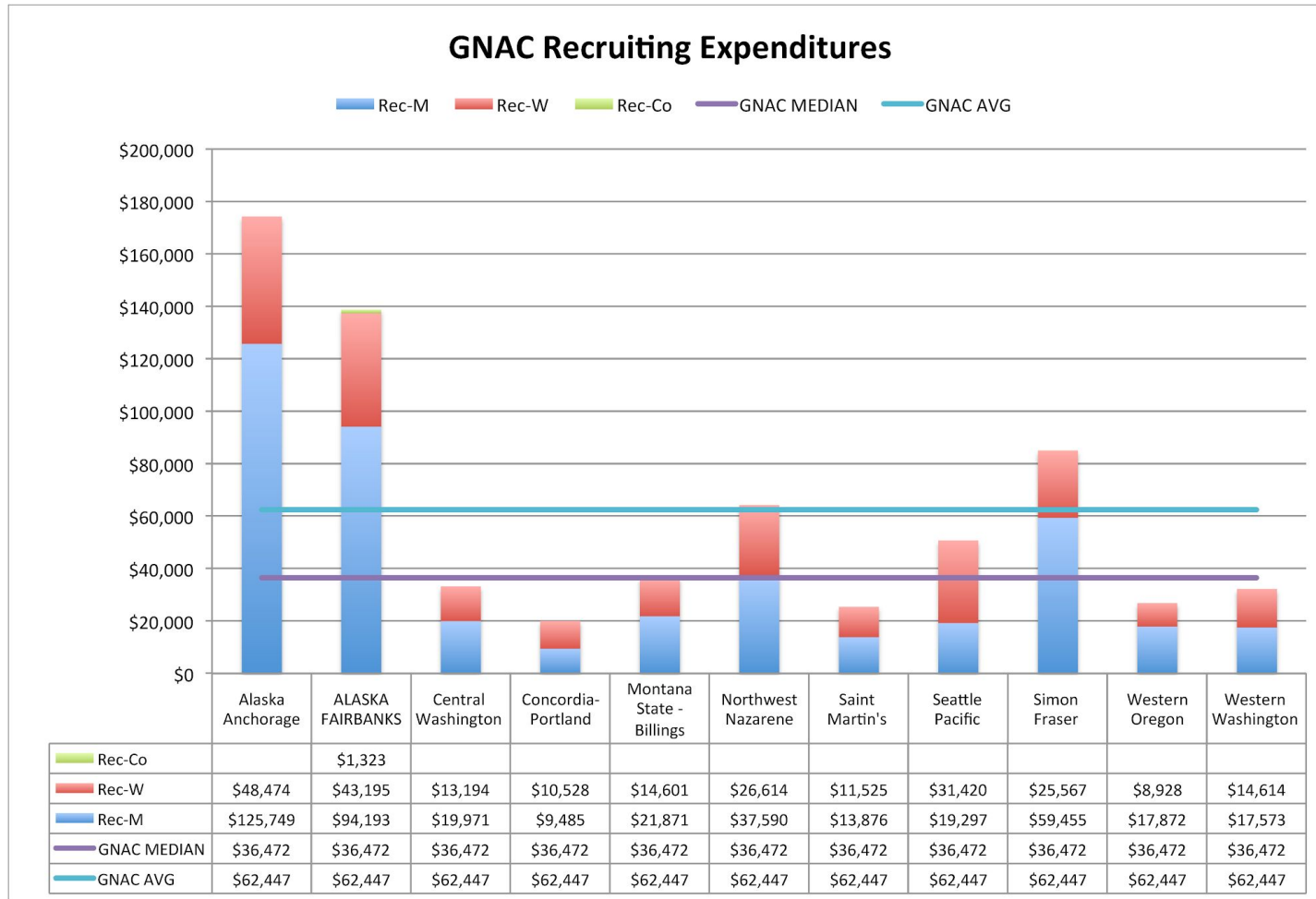
Table 5.8: Recruiting Expenditures Comparison
[Note: MH=Men's Ice Hockey data]



Benchmarking Data

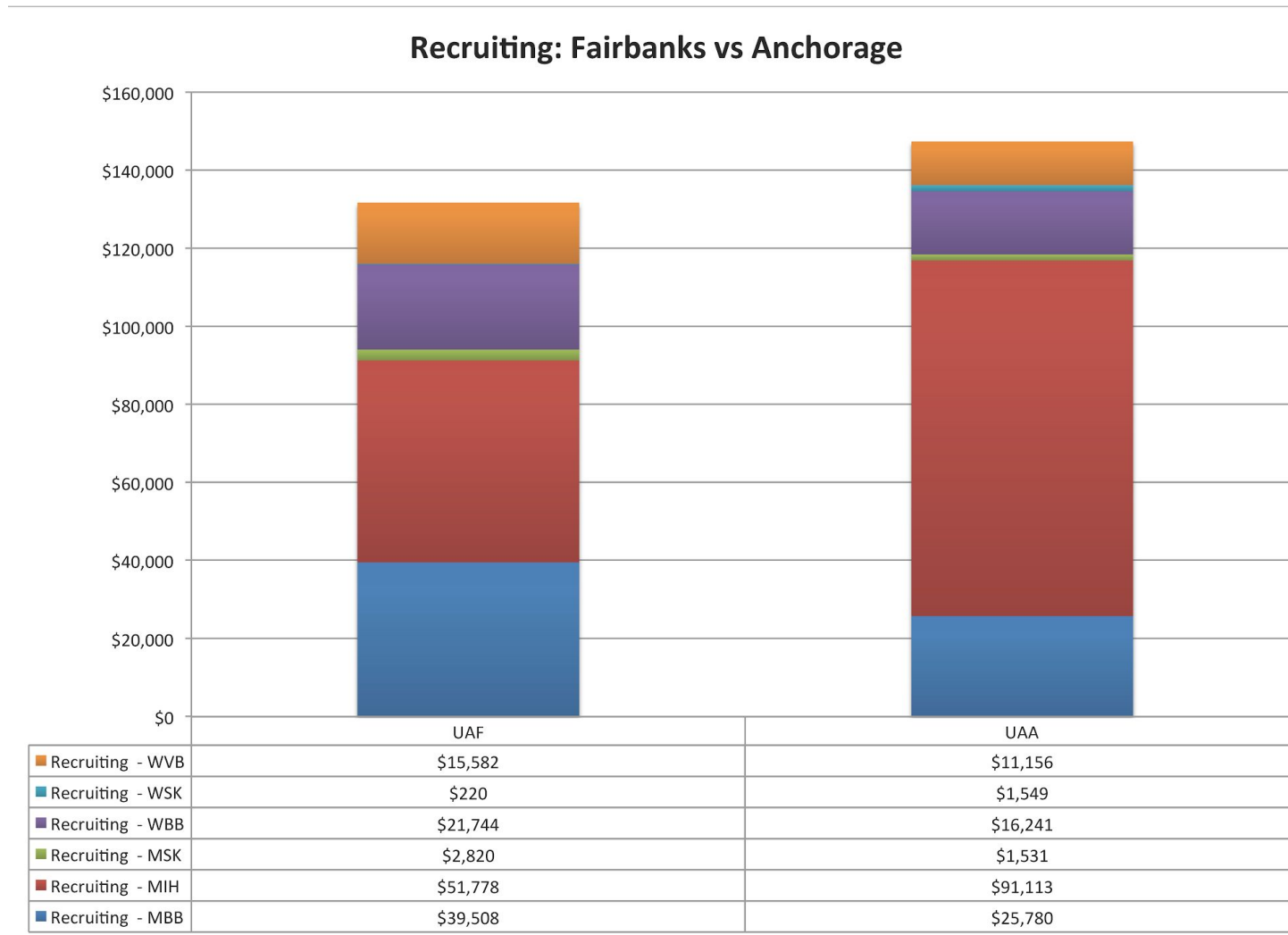
Table 5.9: Recruiting Expenditures Comparison- GNAC

[Note: M=Men's Programs; W=Women's Programs; Co=Co-ed Programs]



Benchmarking Data

Table 5.10: Recruiting Expenditures Comparison- UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Athletics Expenditures

Team Travel

[Note: MH= Men's Ice Hockey data]

NCAA definition for data: 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.

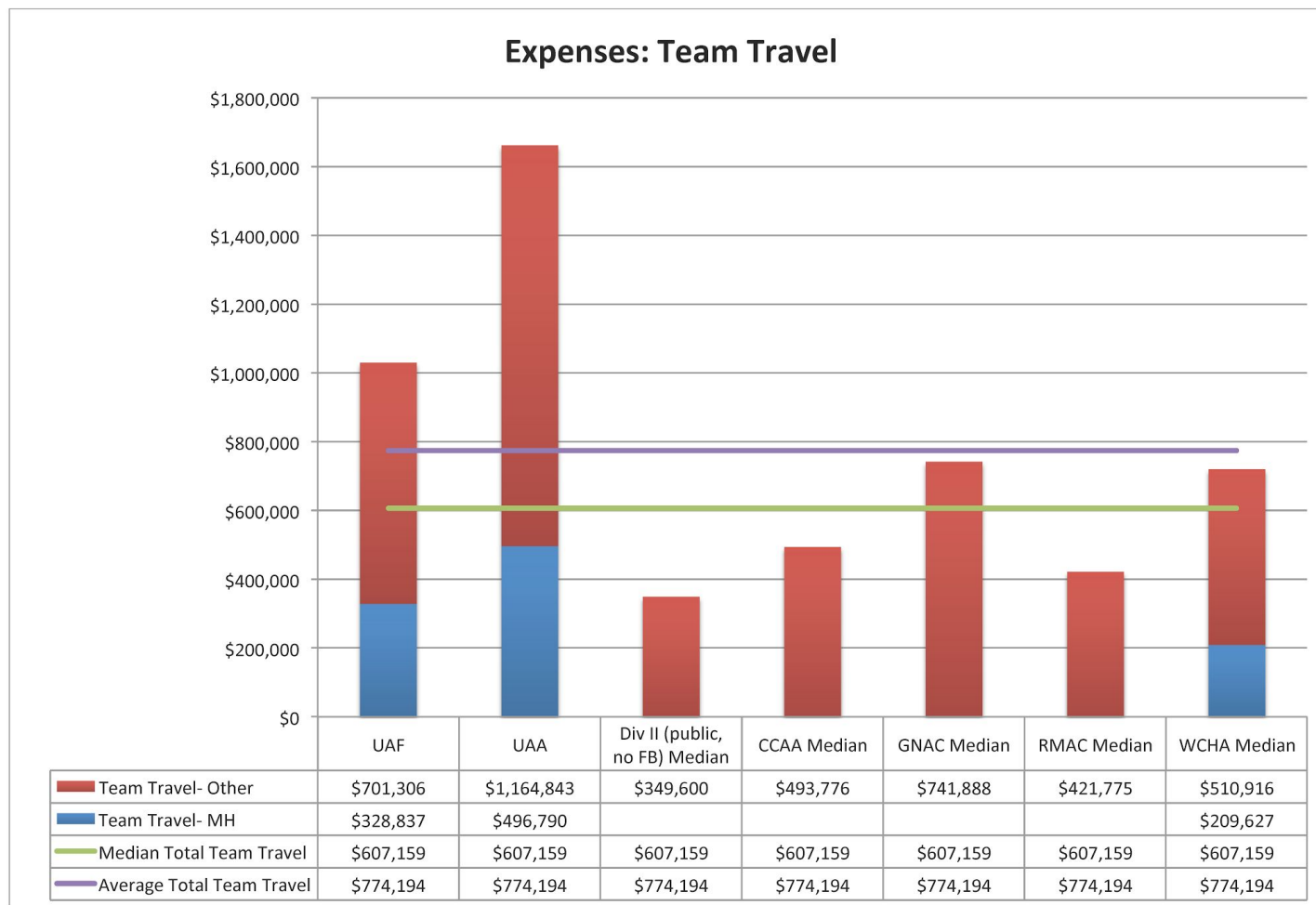
Team Travel Observations:

1. Again, team travel is inordinately higher than peer groups because of location
2. GNAC median is substantially higher than other because of the Conference geography that includes UAF and UAA
3. While men's ice hockey adds considerable travel expense, proportionately UAF is spending comparably to WCHA peers (UAF spends 32% of travel expenses on men's ice hockey; WCHA peers spend 29%)

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Team Travel- MH	\$328,837	\$496,790					\$209,627
Team Travel- Other	\$701,306	\$1,164,843		\$493,776	\$741,888	\$421,775	\$510,916
TOTAL	\$1,030,143	\$1,661,633	\$349,600	\$493,776	\$741,888	\$421,775	\$720,543

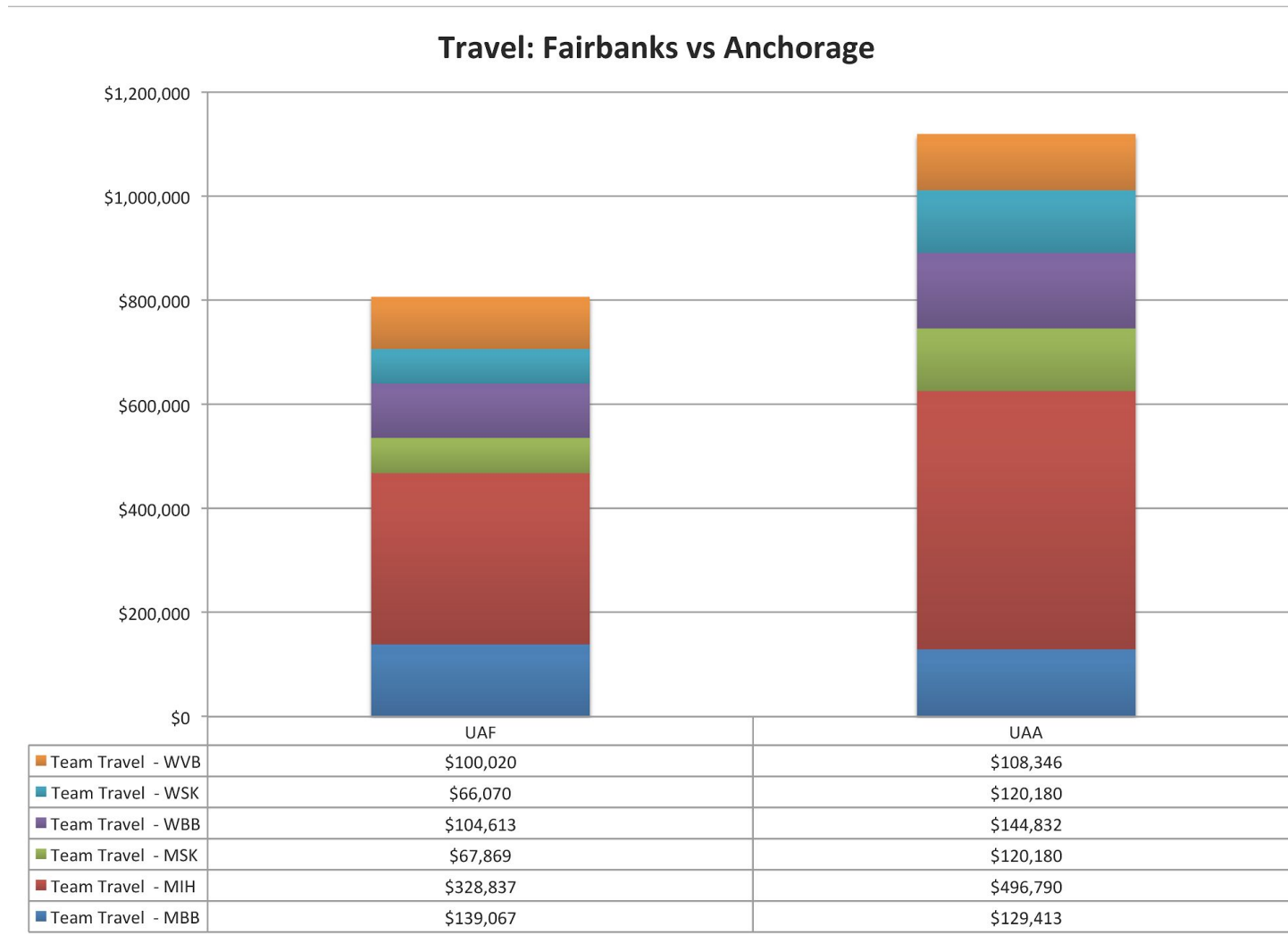
Benchmarking Data

Table 5.11: Team Travel Expenditures Comparison
 [Note: MH= Men's Ice Hockey data]



Benchmarking Data

Table 5.12: Team Travel Expenditures Comparison- UAF to UAA



Source: NCAA Financial Reporting System FY 2013-14

Athletics Expenditures

Equipment, Uniforms and Supplies

[Note: MH= Men's Ice Hockey data]

NCAA definition for data: Includes only items that are provided to teams. Equipment amounts are those expended from current or operating funds.

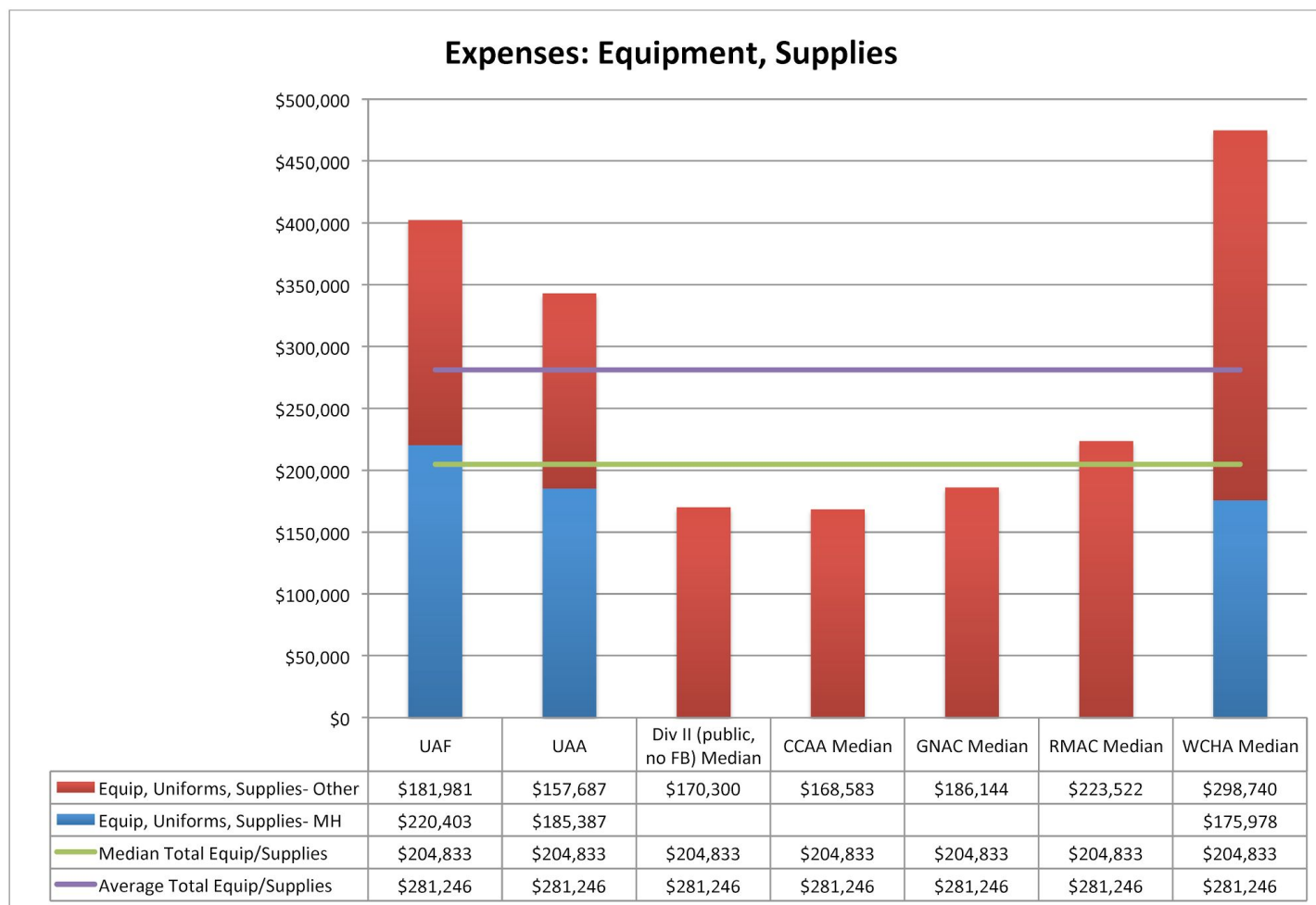
Equipment, Uniforms, Supplies Observations:

1. Men's ice hockey expenses are higher than WCHA peer median, but this could be due to institutional purchasing cycles for this year
2. Other sports expenses are consistent with other peer group medians

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Equip, Uniforms, Supplies-MH	\$220,403	\$185,387					\$175,978
Equip, Uniforms, Supplies-Other	\$181,981	\$157,687		\$168,583	\$186,144	\$223,522	\$298,740
TOTAL	\$402,384	\$343,074	\$170,300	\$168,583	\$186,144	\$223,522	\$474,718

Benchmarking Data

Table 5.13: Equipment, Supplies Expenditures Comparison
[Note: MH= Men's Ice Hockey data]



Athletics Expenditures

Direct Facilities Maintenance and Rental

[Note: MH= Men's Ice Hockey data]

NCAA definition for data: Direct facilities costs charged to intercollegiate athletics, including building and grounds maintenance, utilities, rental fees, operating leases, equipment repair and maintenance, and debt service.

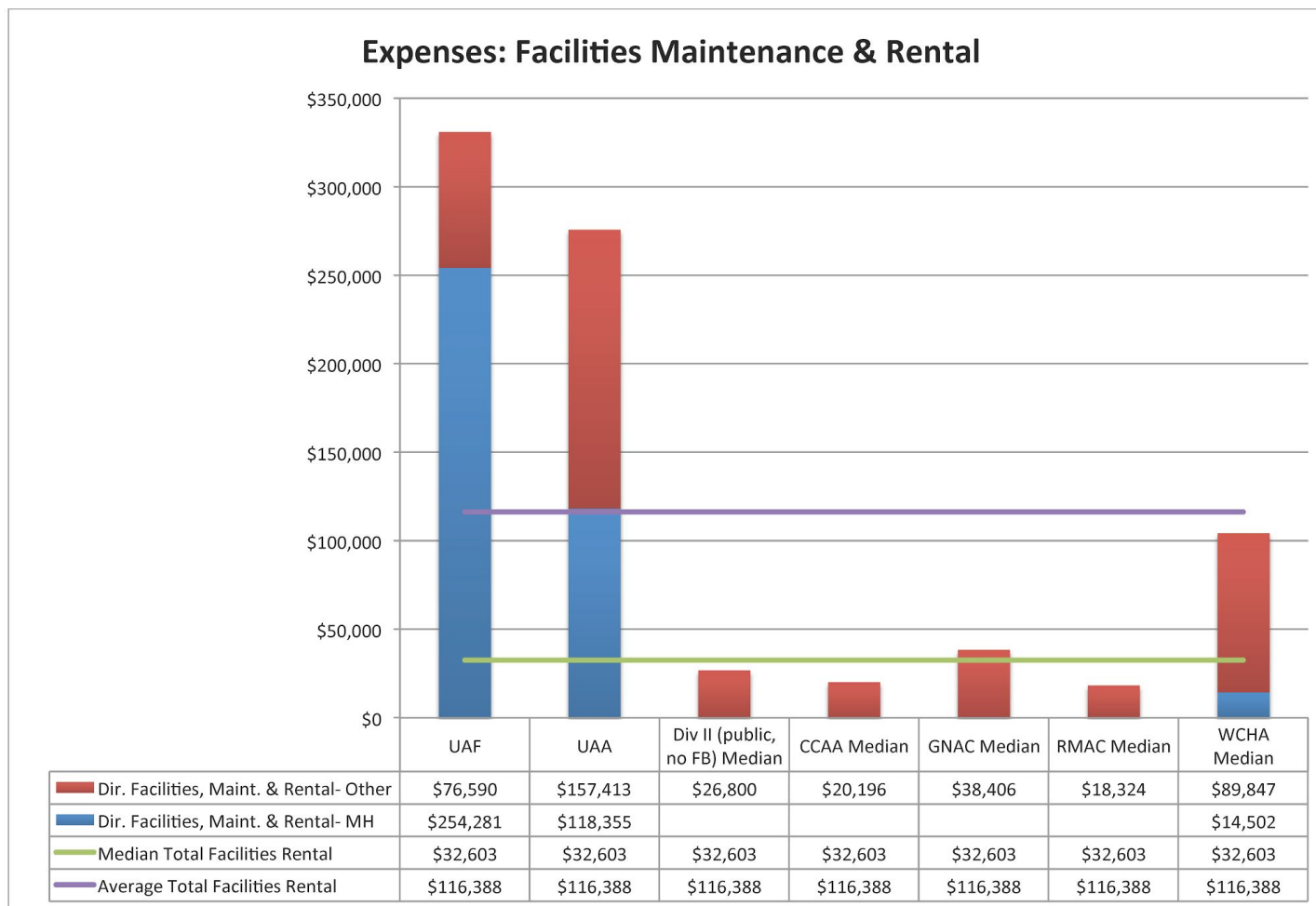
Direct Facilities, Maintenance and Rental Observations:

1. Higher than medians due to 1) off-campus hockey arena and 2) campus re-charge for ice rink and swimming pool rental

Expenditure Area	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Dir. Facilities, Maint. & Rental- MH	\$254,281	\$118,355					\$14,502
Dir. Facilities, Maint. & Rental- Other	\$76,590	\$157,413		\$20,196	\$38,406	\$18,324	\$89,847
TOTAL	\$330,871	\$275,768	\$26,800	\$20,196	\$38,406	\$18,324	\$104,349

Benchmarking Data

Table 5.14: Facilities Maintenance and Rental Expenditures Comparison
[Note: MH= Men's Ice Hockey data]



Section 6

Options for Consideration

Addressing the Future of Intercollegiate Athletics at UAF

The following scenarios are potential courses of action for UAF relative to intercollegiate athletics. Each has its rationale, and each comes with potential benefits as well as negative consequences. Ultimately, UAF's Administration will need to determine the course of action best suited to match the University's campus-wide strategic direction, and its ability to fund intercollegiate athletics as a core part of University programming.

Options

Addressing the Future of Intercollegiate Athletics at UAF

A: Eliminate Intercollegiate Athletics

This extreme option would discontinue varsity athletics programs at UAF. This course of action concludes that the value of intercollegiate athletics does not justify necessary funding. This strategy would save approximately \$4-5 million in state and student fee funds. However, it also would lose existing \$1,734,240 in generated revenues from ticket sales, contributions and sponsorships. (However, it can be argued that because this revenue goes back to support athletics operations, there really would be no financial loss.)

Intercollegiate athletics is a part of American higher education. The lack of an athletics program could dramatically change the on campus culture. Alumni relations would suffer, at least initially, particularly among former UAF student-athletes. Community relations would suffer because the existing town/gown relationship would be reduced or eliminated altogether with no athletic contests.

Eliminating athletics is a significant statement and action for a college or university to take. Financial savings would be real, but in the long term is this the statement that UAF wants to make? Once an athletics program is eliminated, it likely will never return.

B: Reduce Scholarship Funding to NCAA Minimum

The NCAA requires that Division II members allocate a minimum of \$250,000 in athletics financial aid across all its sport programs, with at least half going towards women's sports. This strategy could save approximately \$1,000,000. Scholarship aid is a big component of the recruiting process in Division II. This would significantly impact the quality of student-athlete coaches could attract.

"Bylaw 20.10.2.1 Minimum Awards. A member of Division II shall annually provide financial assistance that equals **one** of the following:

- (a) 50 percent of the maximum allowable equivalencies in four separate sports, at least two of which must be women's sports;
- (b) 20 total full equivalency grants with at least 10 total full equivalency grants in women's sports; or
- (c) A total expenditure of \$250,000 in athletically related financial aid with at least \$125,000 in women's sports."**

Options

Addressing the Future of Intercollegiate Athletics at UAF (con't)

C: Reduce Athletics Financial Aid for All Sports EXCEPT Men's Ice Hockey

This option would reduce operating expenses but preserve men's ice hockey as a way to preserve success in that program, which in turn likely preserves or increases revenue from ticket sales, contributions and sponsorships. This would create potential issues for Title IX Gender Equity.

D: Eliminate / Replace Men's Ice Hockey Program

This extreme option would discontinue men's ice hockey as a varsity sport. This would likely save the most money even after reallocating funds to support a new men's sport (which is required to maintain minimum Division II sport sponsorship requirements). Much of UAF's current generated revenues (ticket sales, contributions and sponsorships) is **directly** connected to men's ice hockey through direct contributions to support the sport or the benefits provided to sponsors (tickets, hospitality, etc.).

E: Pursue Other National Affiliations

Realistically, NCAA Division II is the right fit for UAF. It has a conference home with several similar institutions. The GNAC is the most proximate Division II conference so it doesn't make any sense to explore different conference alignment. However, below are other options for consideration, along with benefits and challenges:

NCAA Division III membership would require UAF to increase sports sponsorship to 12 sports, including one team sport in each of sport seasons (Fall, Winter, Spring). Additionally, no athletics-related financial aid can be awarded in NCAA III; all financial aid is merit and need based and applied consistently to student-athletes and non-student-athletes alike.

There is no likely conference affiliation readily available for UAF at the Division III level. There are only two NCAA III conferences in the West Region, and both are made up of exclusively private colleges and universities. Competing as an Independent is possible but scheduling would be a challenge, especially securing home contests.

Division III does sponsor a men's ice hockey championship and there are approximately 75 men's ice hockey programs in the

Options

Addressing the Future of Intercollegiate Athletics at UAF (con't)

division. These programs, however, are located primarily in the Eastern region of the U.S. and travel would be similar to current UAF hockey travel or even increased slightly.

For cost comparisons, the median expenditures for NCAA III without football is \$1,697,400.

National Association of Intercollegiate Athletics (NAIA) membership does not require a minimum number of sports. Similar to NCAA III, most NAIA institutions are private colleges and universities. There are three NAIA conferences in the West Region.

Hockey and Rifle are not sponsored by the NAIA. All other UAF sports teams are sponsored by the NAIA. Competing as an Independent is possible but scheduling would be a challenge, especially securing home contests. For cost comparisons, the median expenditures for NAIA without football is \$2,383,850.

NCAA Division I-AAA (no football) membership might make the most sense because finding competition and a conference home might be easier. However, this move is likely cost-prohibitive. The application fee for Division I is \$1 million and there are strict standards for basketball attendance. Further, the median NCAA I-AAA expenditures are \$14,322,000.

While these options are offered for consideration, UAF is most suited to NCAA Division II and a move to any of above options would not bring any tangible benefits. Even looking at potential budget differential, new challenges and obstacles would be created (as with a move to NCAA Division III, for example) that realistically diminish the viability of a transition.

It is worth noting that any decision to eliminate a sport, or the entire intercollegiate athletics program, cannot be easily reversed. A decision about program elimination should be considered permanent. Once a program is eliminated, reinstating it would be very difficult to accomplish, and would take years to overcome.

Section 7

Appendix A

Benchmarking Tables & Charts

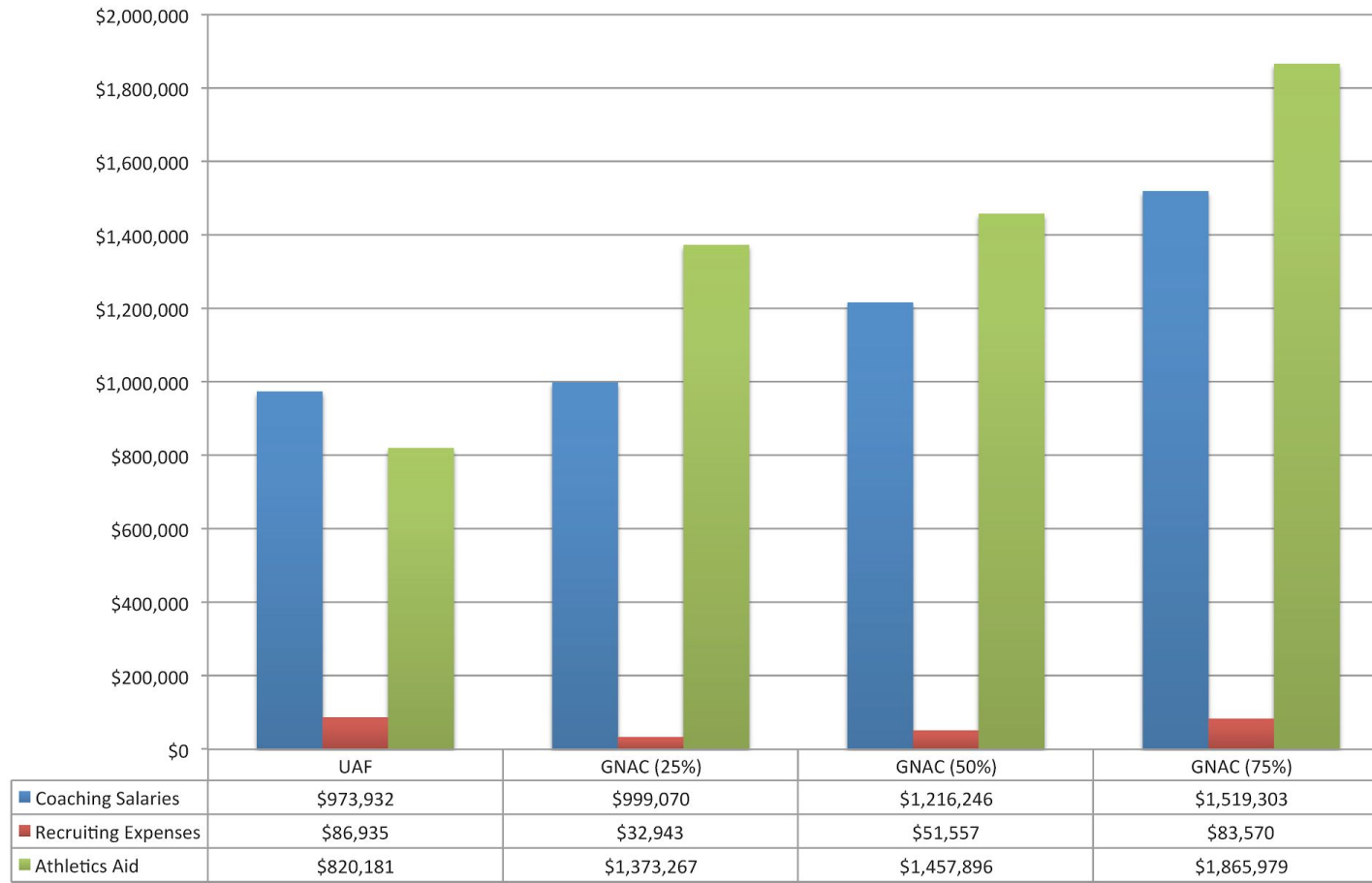
1. Great Northwest Athletic Conference (GNAC)
2. University of Alaska, Anchorage (UAA)
3. Other Conferences (CCAA, PACW, RMAC)
4. Complete Set of Revenues Benchmarks
5. Complete Set of Expenditures Benchmarks
6. Data Master: NCAA Financial Reporting System

Great Northwest Athletic Conference (GNAC)

Benchmark Comparative Data from NCAA Financial Reporting System & Department of Education Equity in Athletics Disclosure Act (EADA), both for Fiscal Year 2013-14

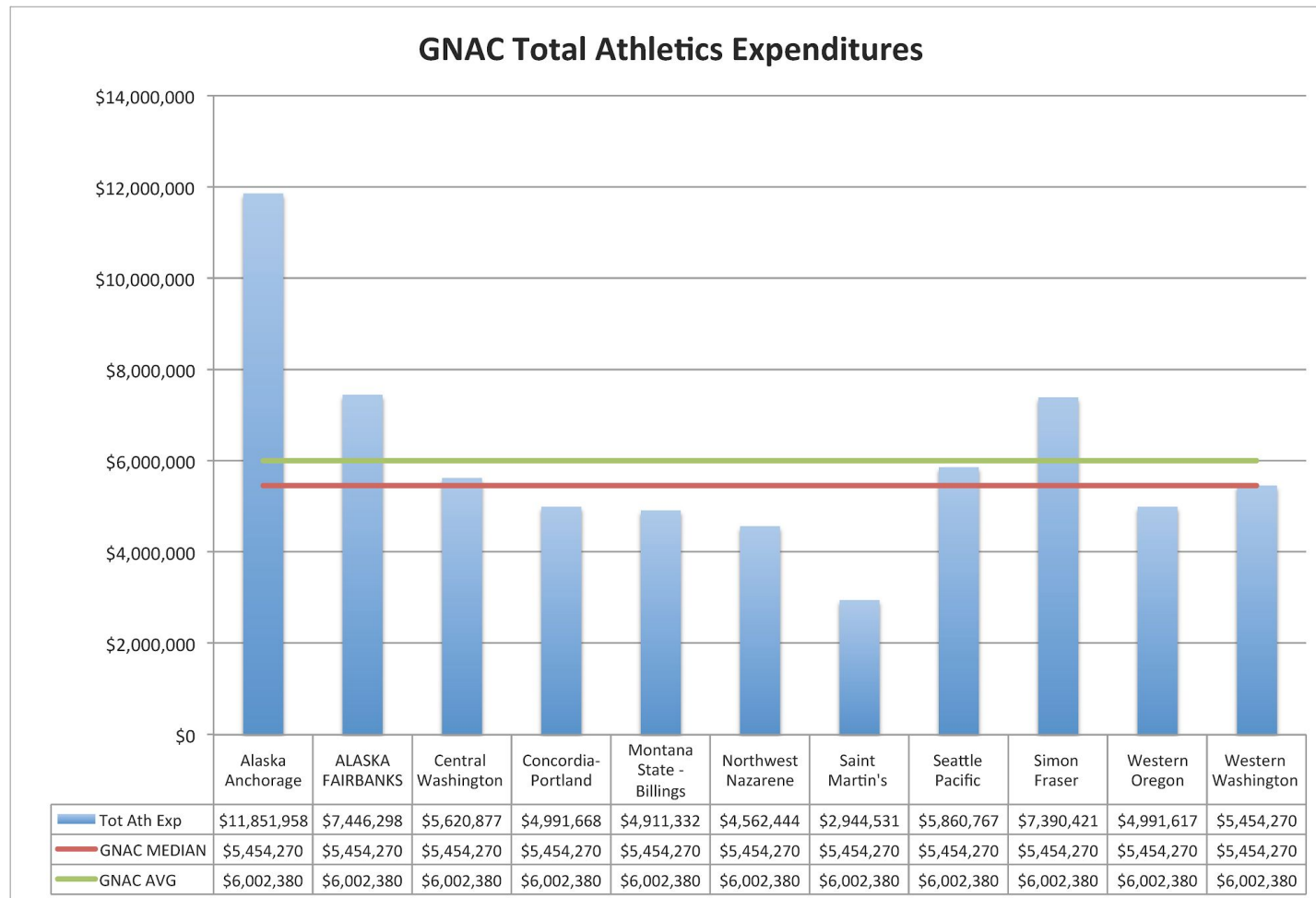
GNAC Benchmarks

Great Northwest Athletic Conference (GNAC)
Without Men's Ice Hockey Data

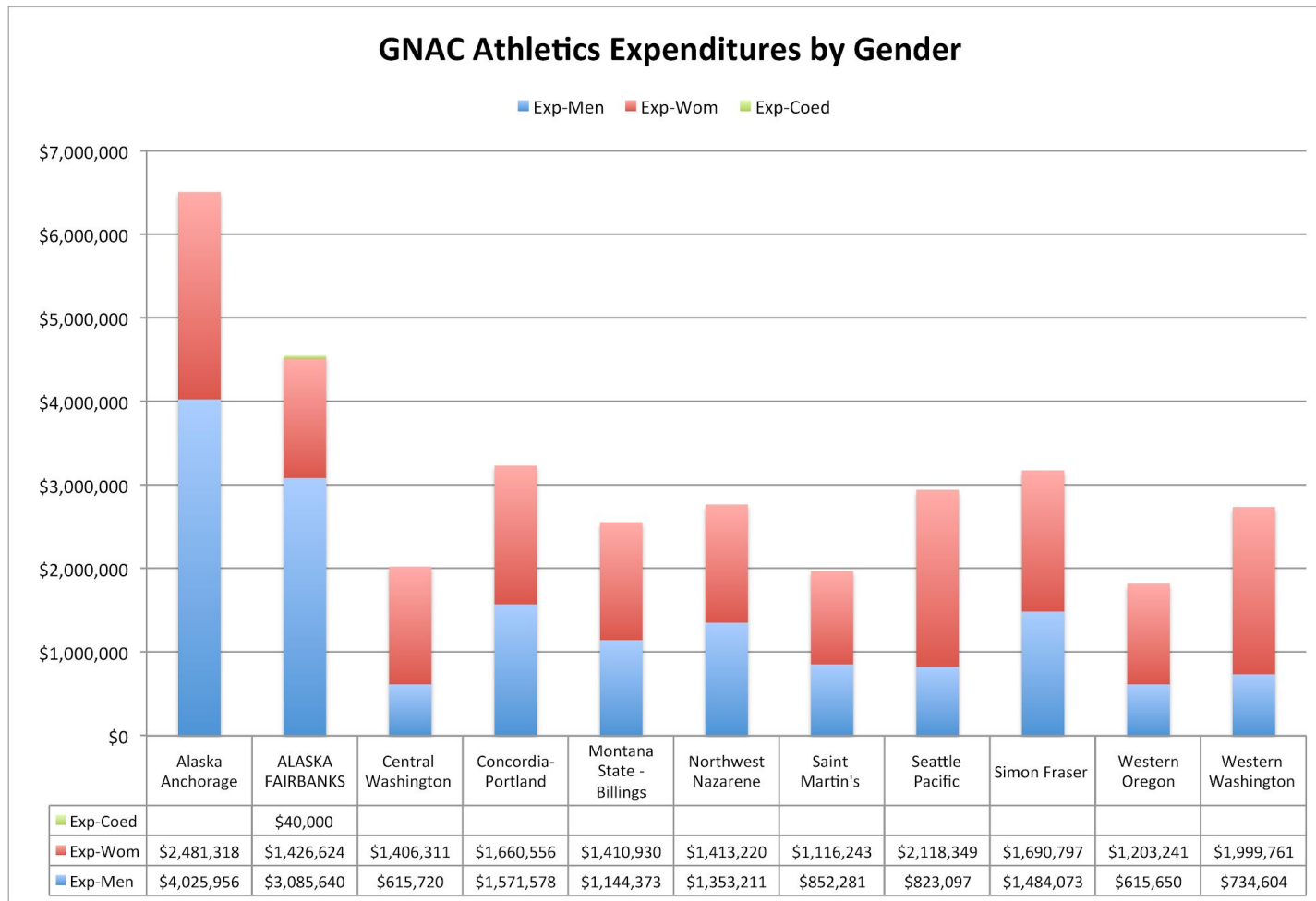


Source: NCAA Financial Reporting System 2013-14

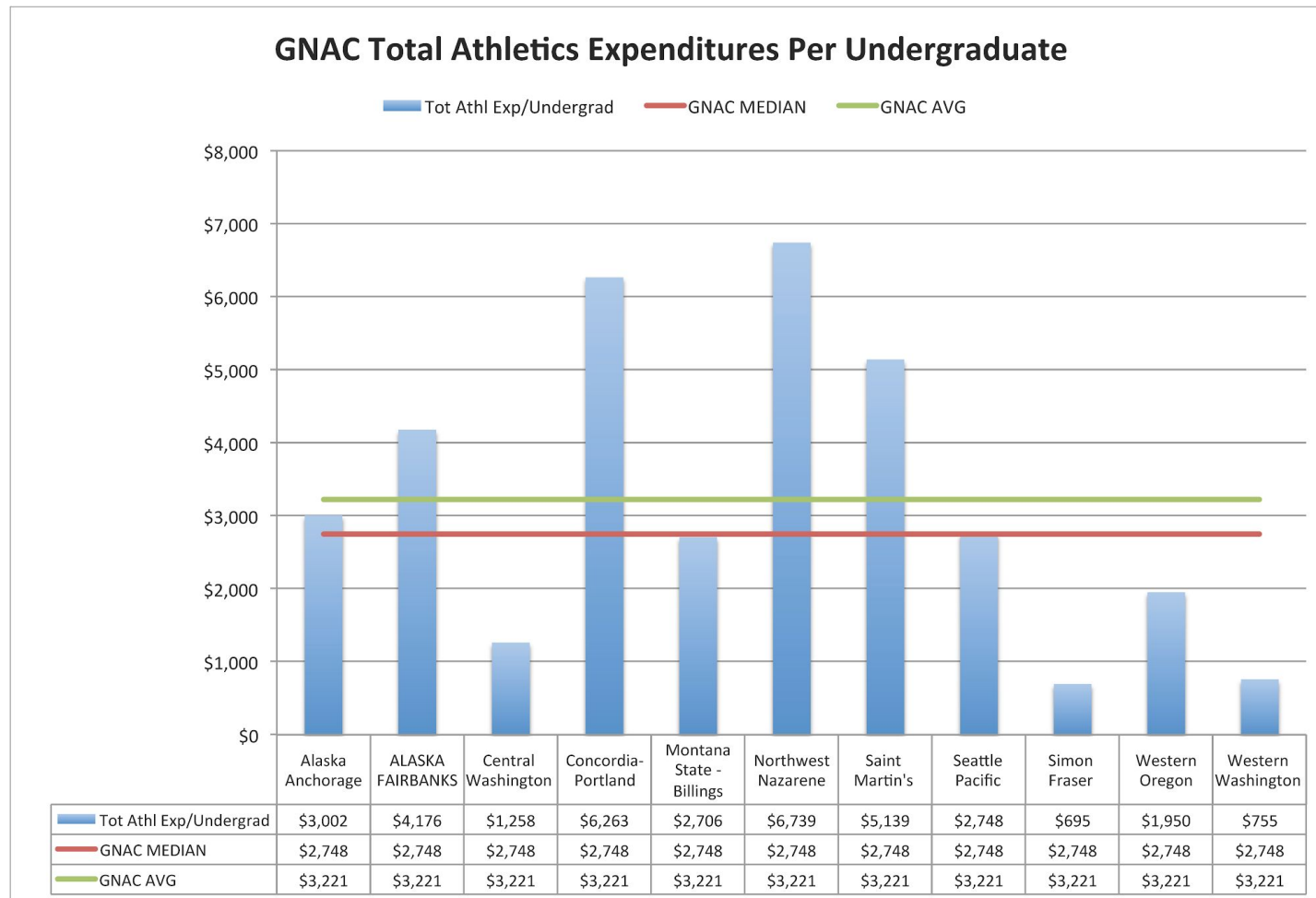
GNAC Benchmarks



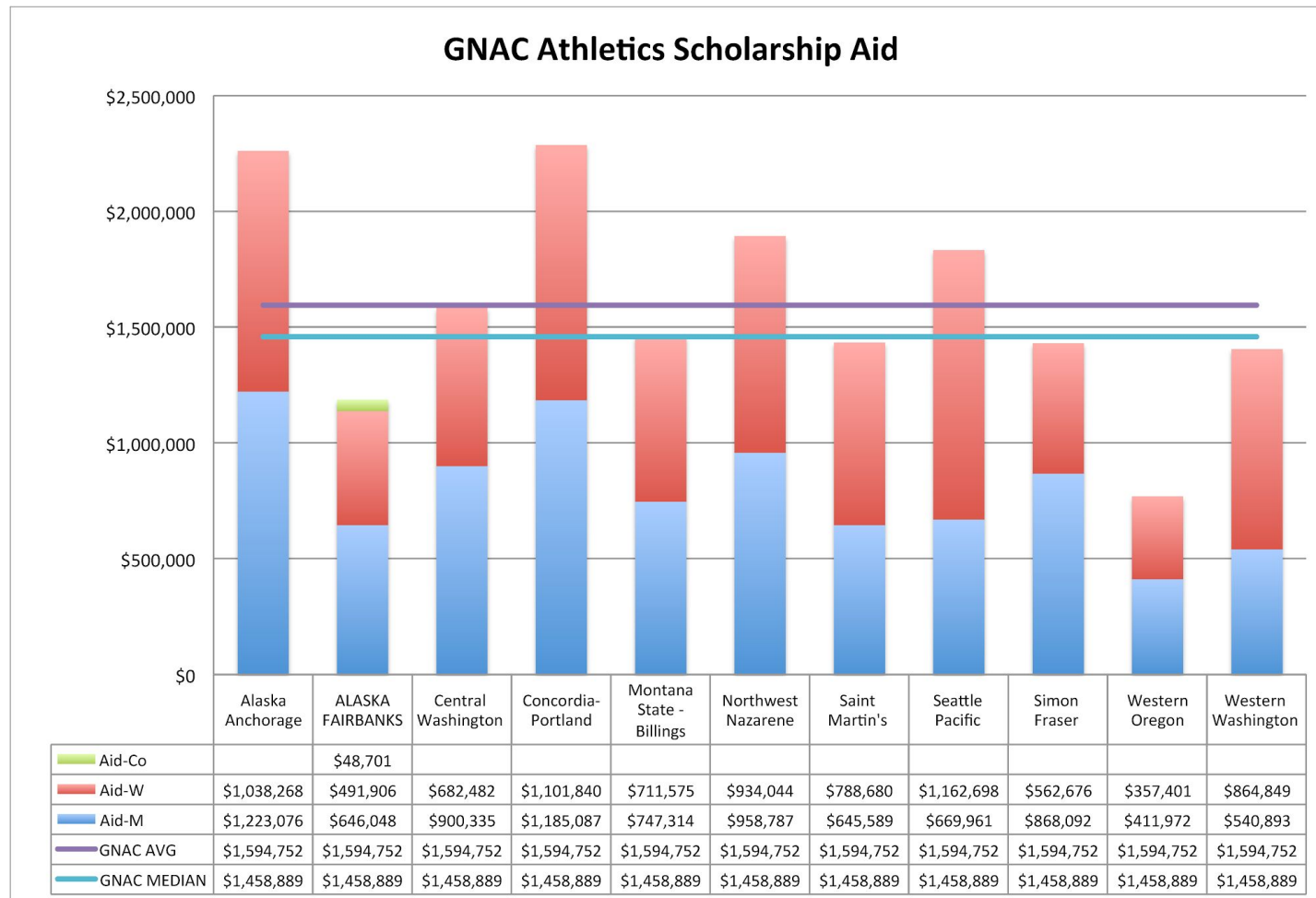
GNAC Benchmarks



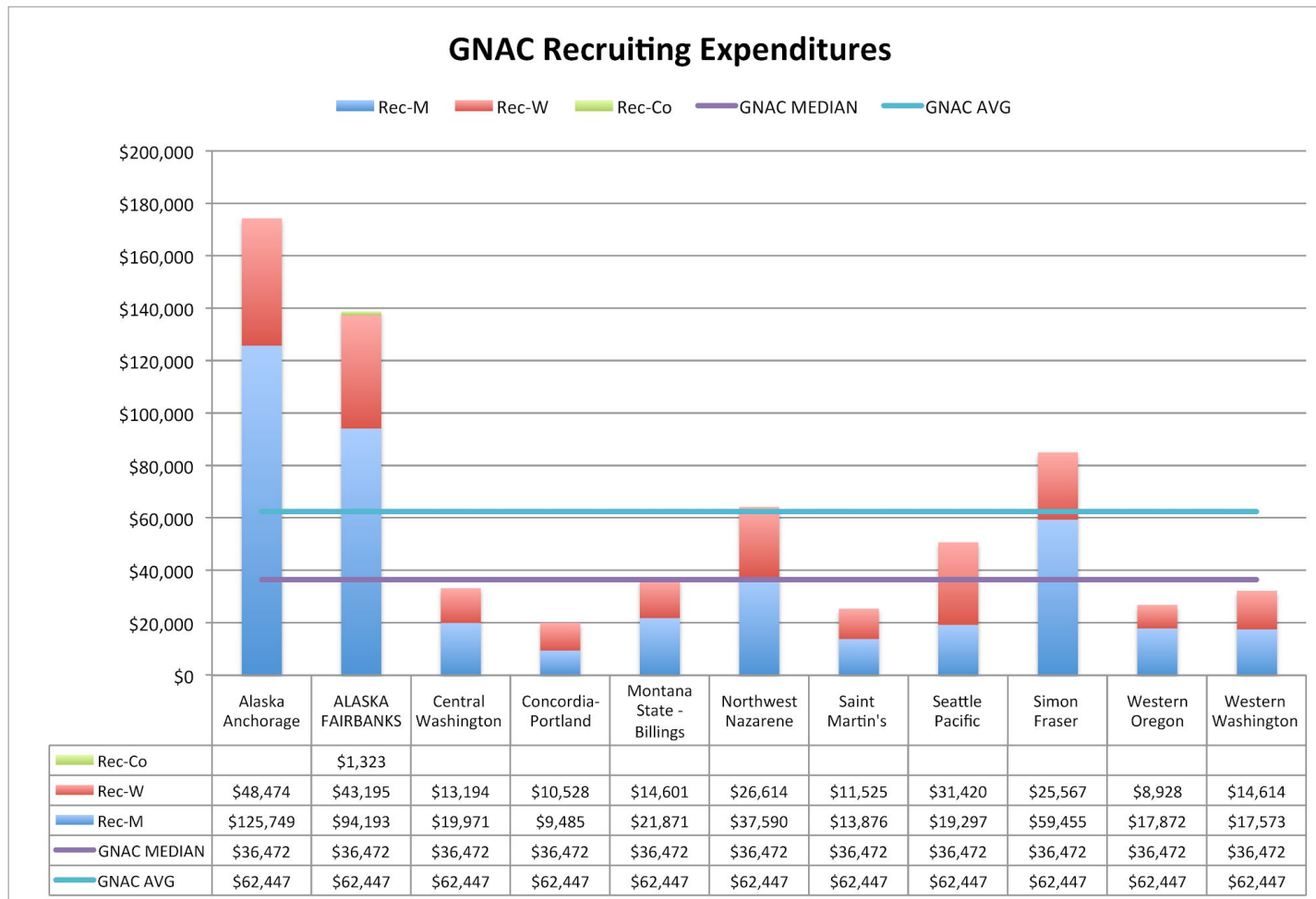
GNAC Benchmarks



GNAC Benchmarks

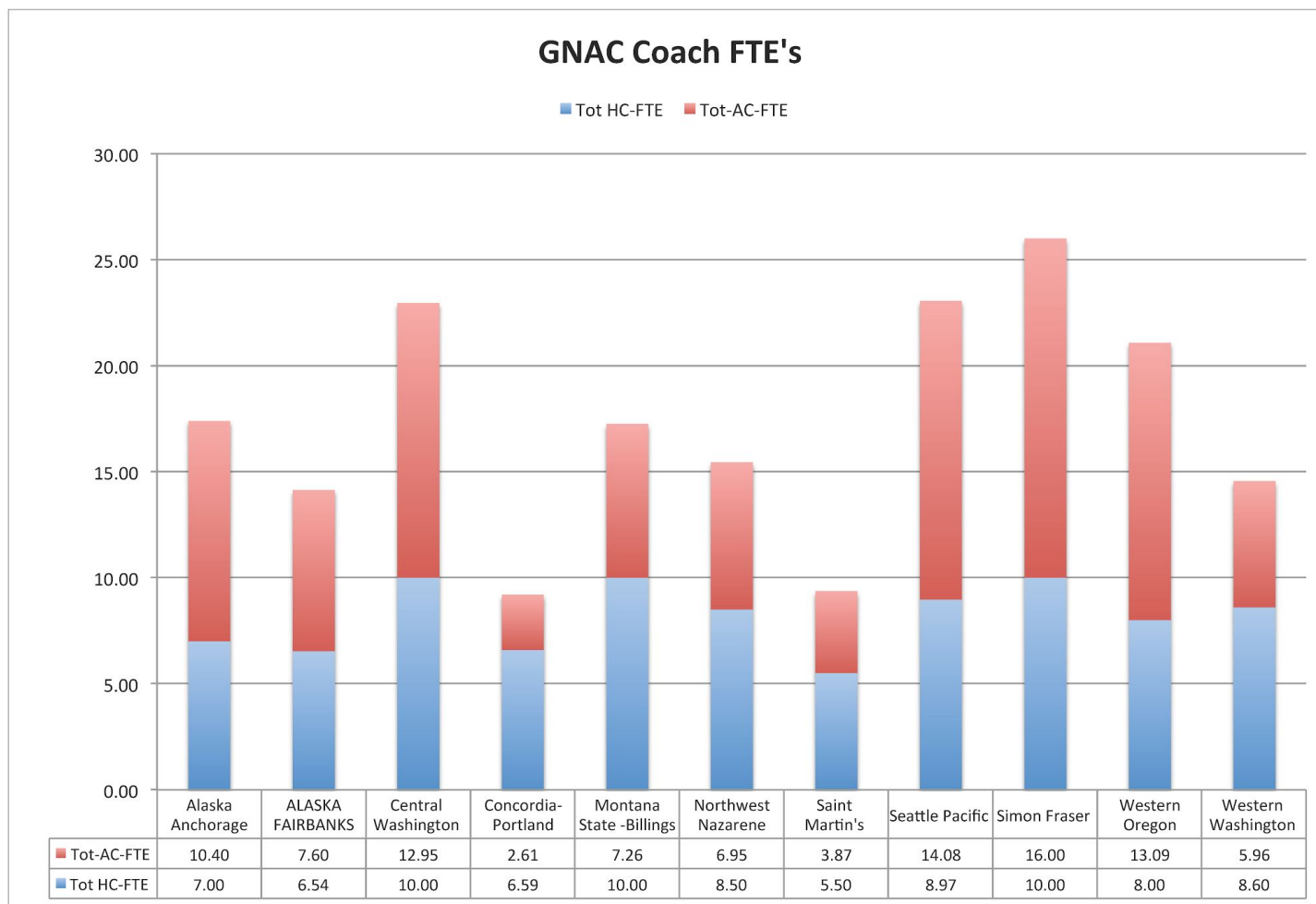


GNAC Benchmarks

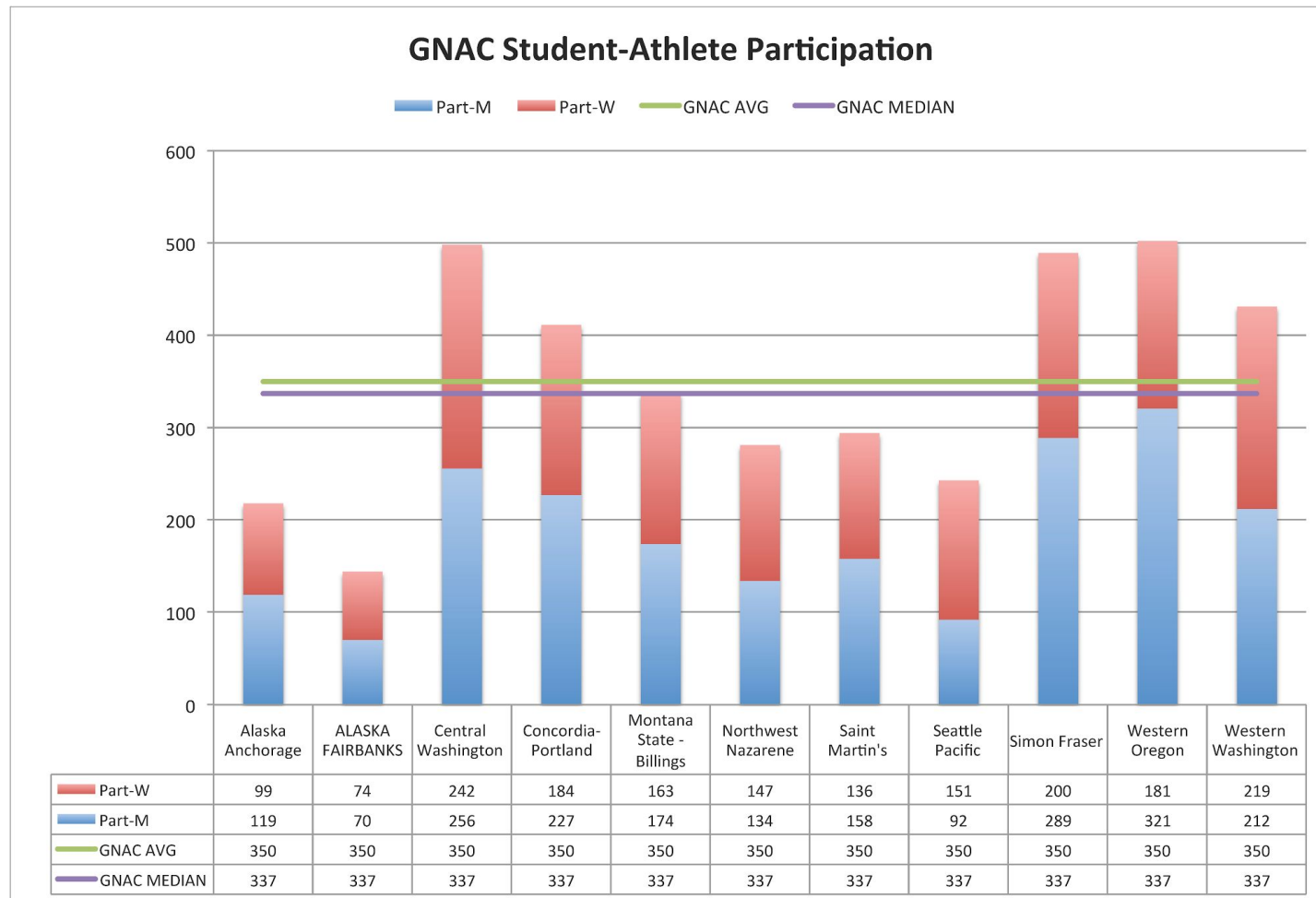


GNAC Benchmarks

[Note: HC= Head Coach AC= Assistant Coach



GNAC Benchmarks



Profiles from EADA Reporting 2013-14

University of Alaska Anchorage
Public, 4-year or above

3211 Providence Drive
Anchorage, AK 99508

[illegible]

Profiles from EADA Reporting 2013-14

1500 University Drive
Billings, MT 591010298

NOTES:

GNAC Peer Public Institutions

Profiles from EADA Reporting 2013-14

[illegible]

GNAC Peer Public Institutions

Profiles from EADA Reporting 2013-14

[illegible]

Profiles from EADA Reporting 2013-14

Western Washington University
Public, 4-year or above

516 High Street
Bellingham, WA 982259008

[illegible]

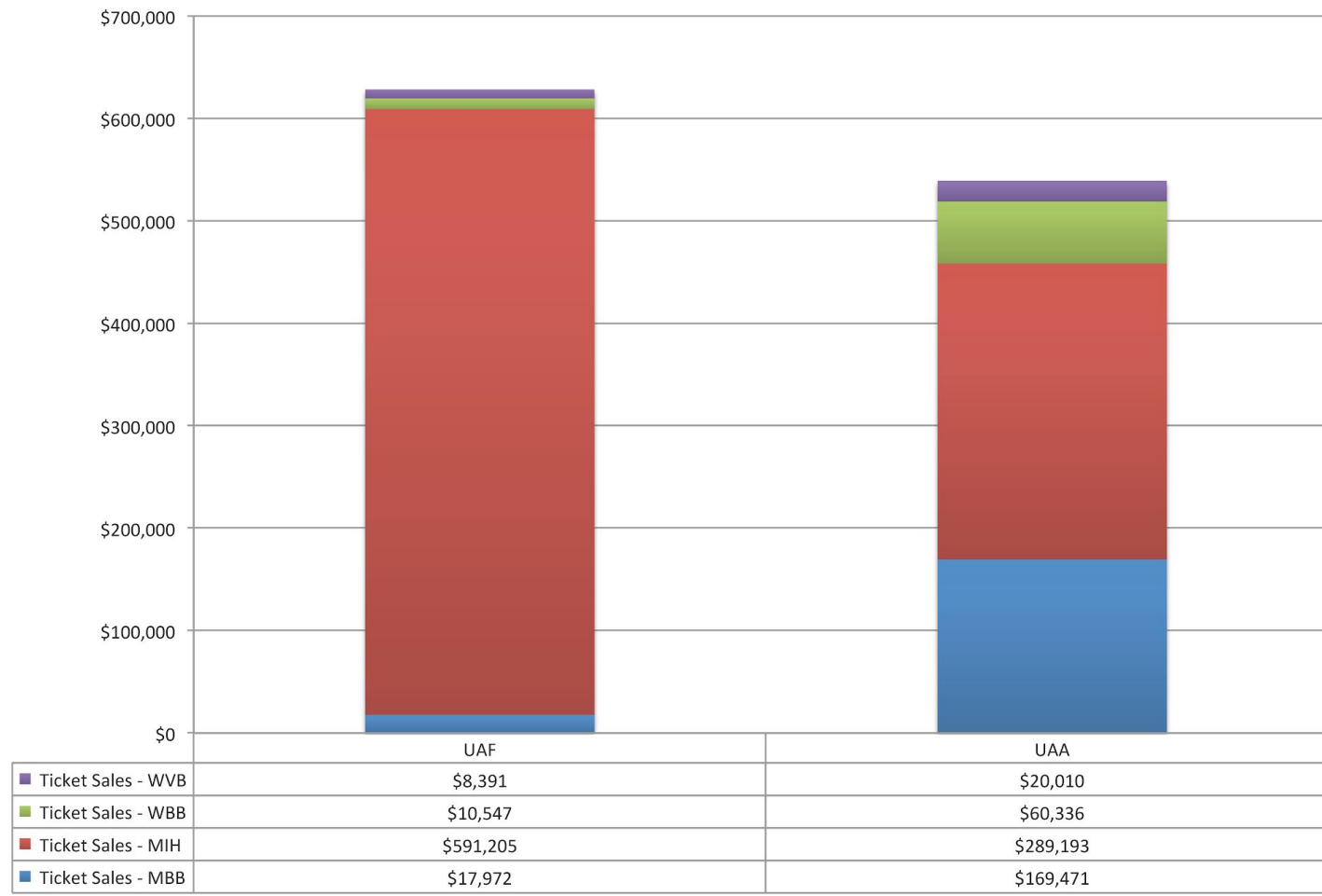
University of Alaska, Anchorage (UAA)

Benchmark Comparative Data from NCAA Financial
Reporting System for Fiscal Year 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Ticket Revenues: Fairbanks vs Anchorage

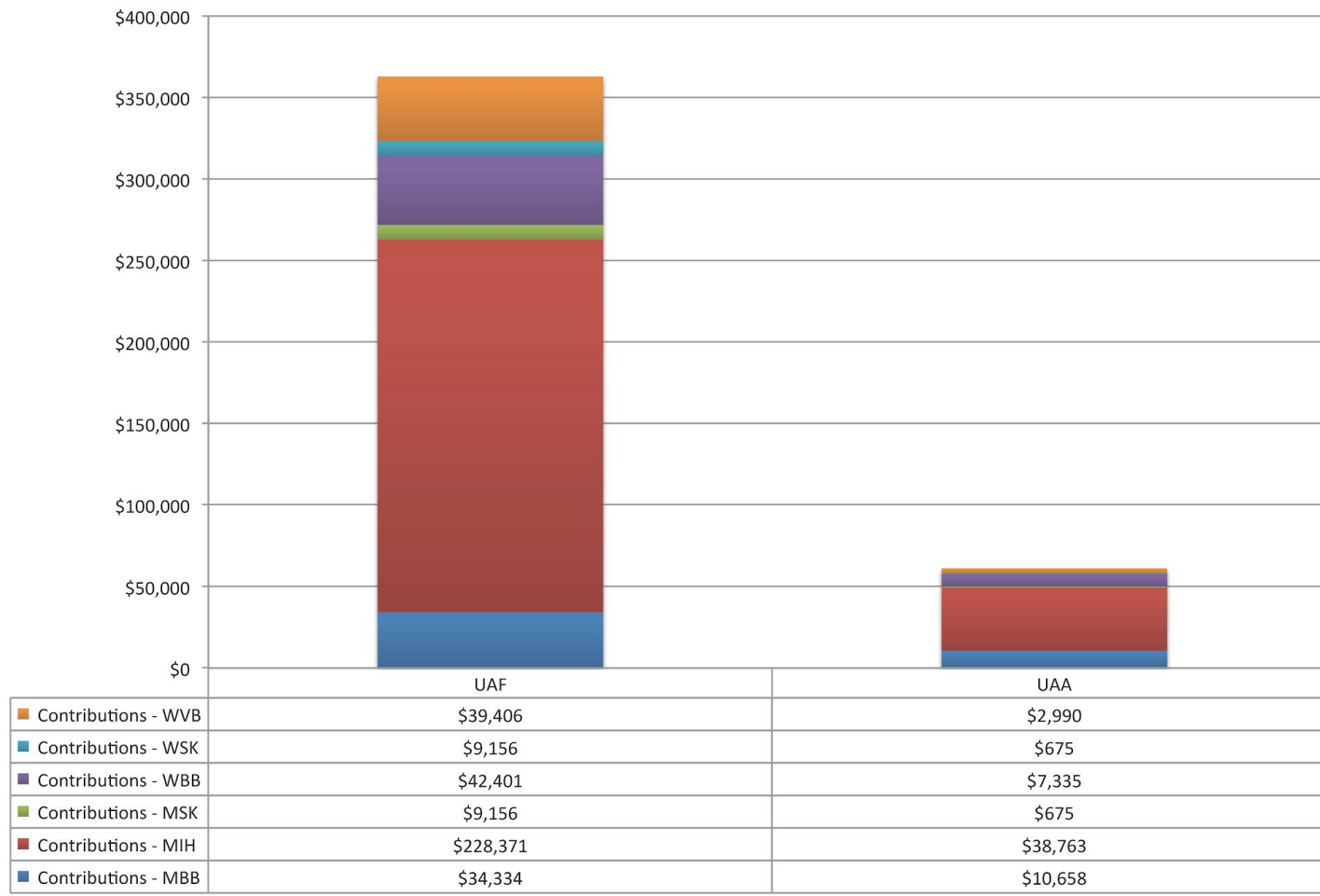


Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Contributions: Fairbanks vs Anchorage

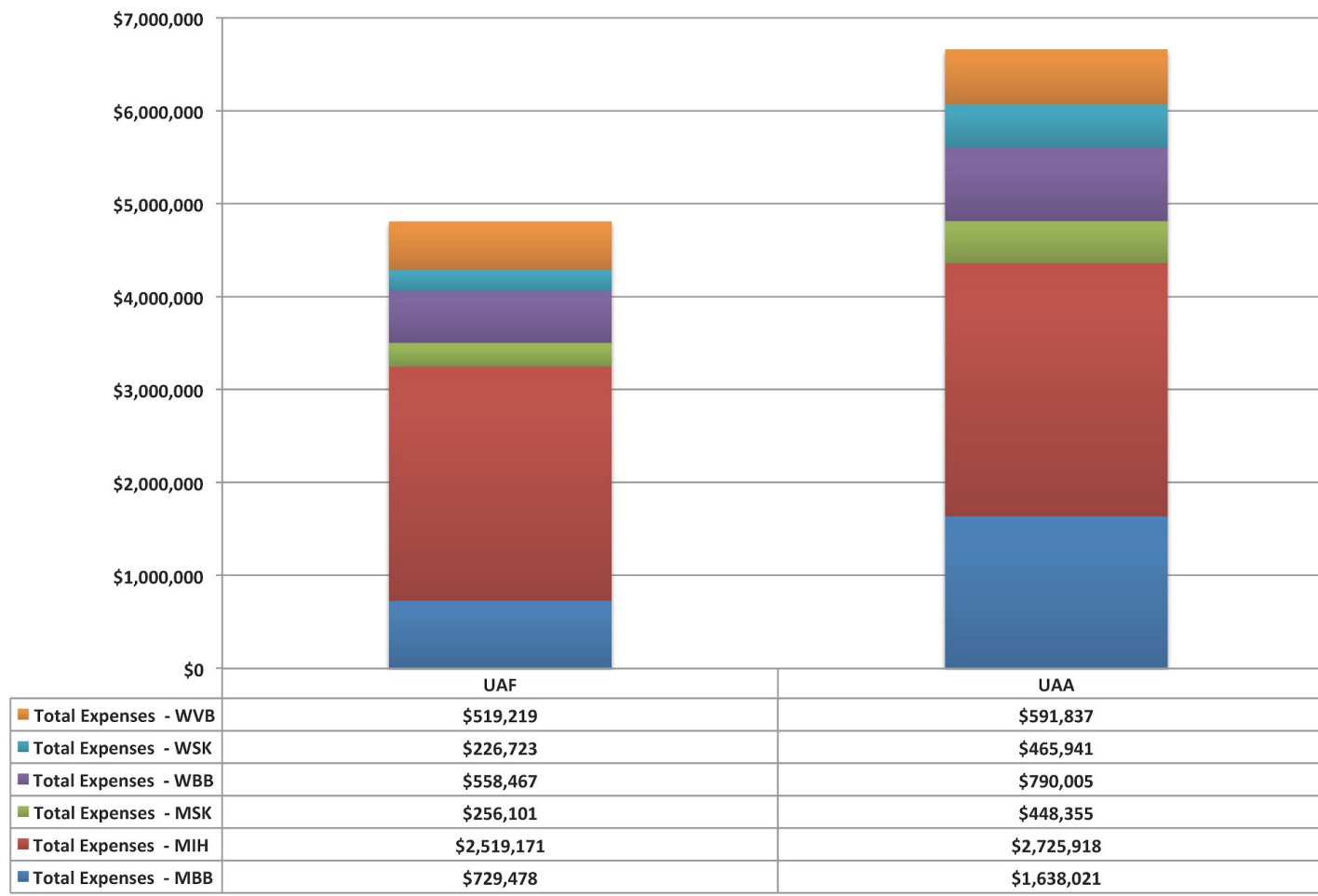


Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Total Sport Expenses: Fairbanks vs Anchorage

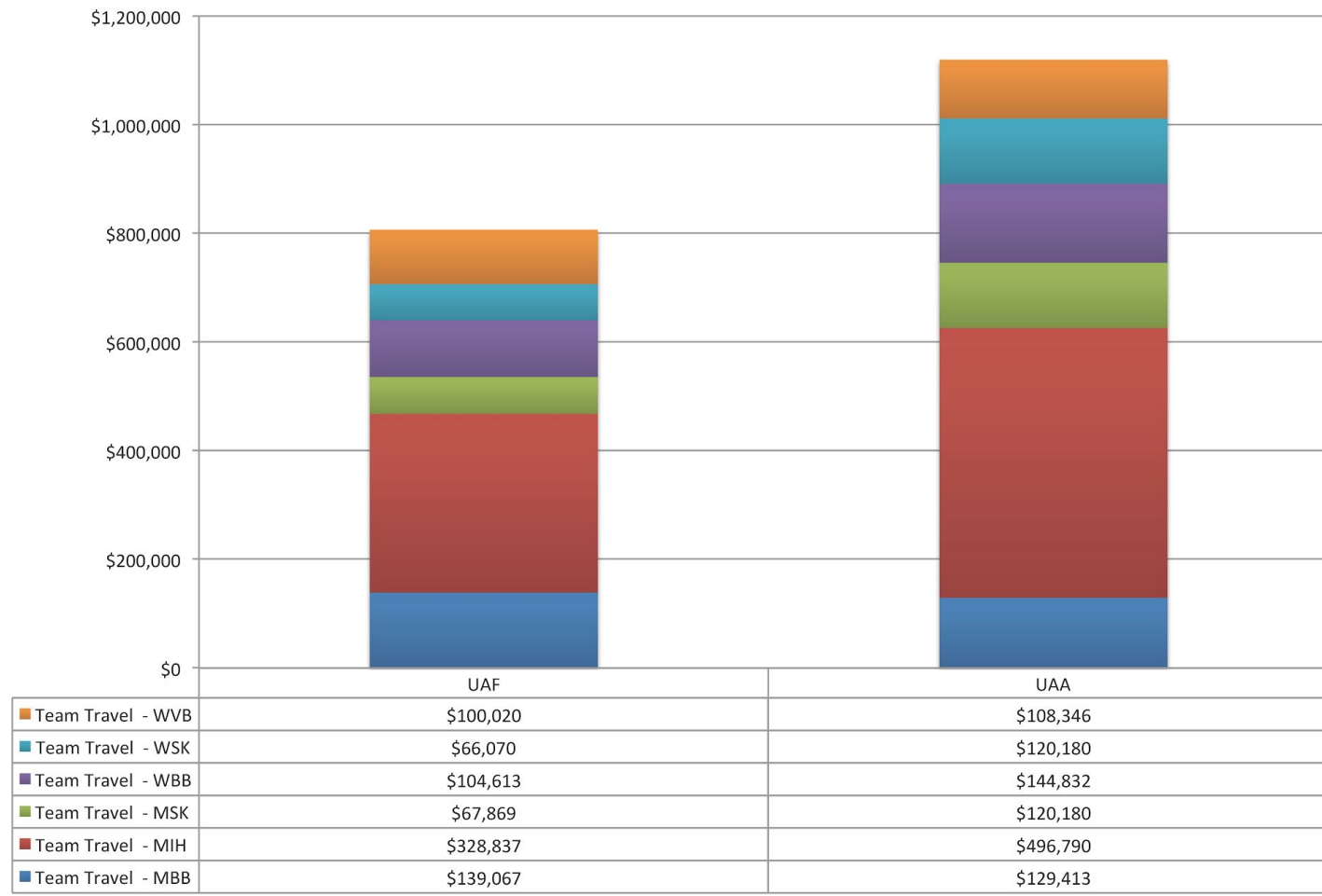


Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Travel: Fairbanks vs Anchorage

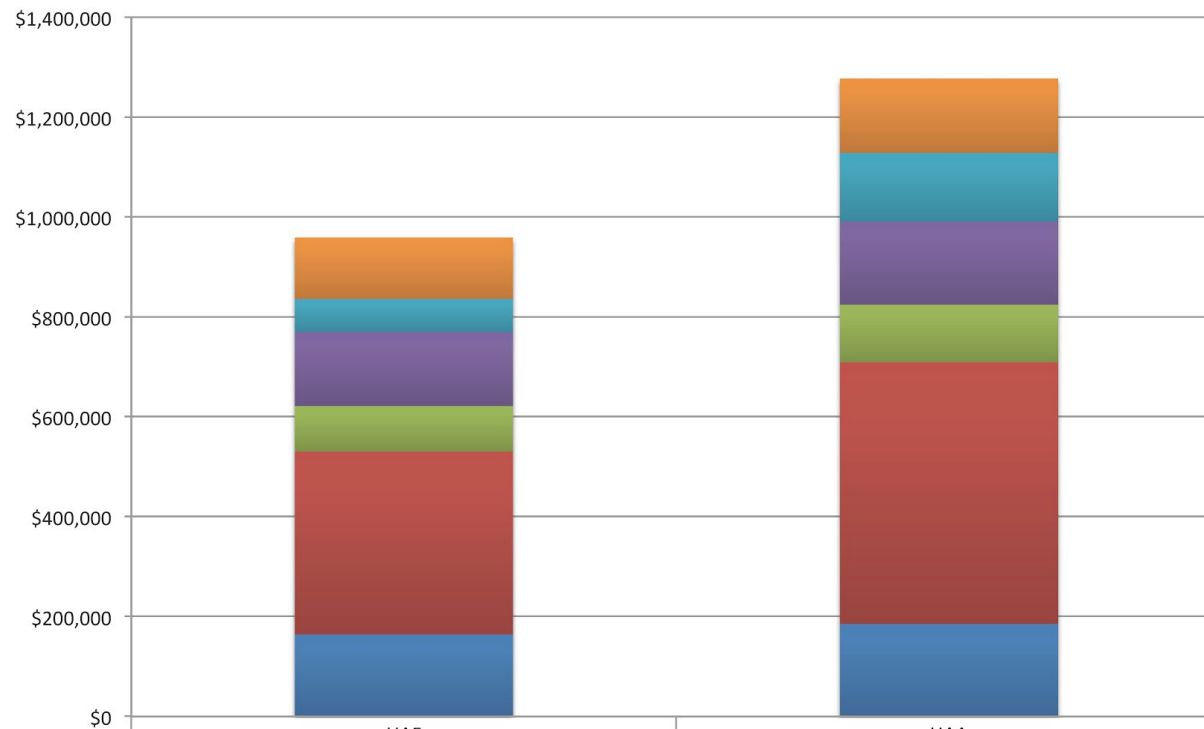


Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Athletics Financial Aid: Fairbanks vs Anchorage



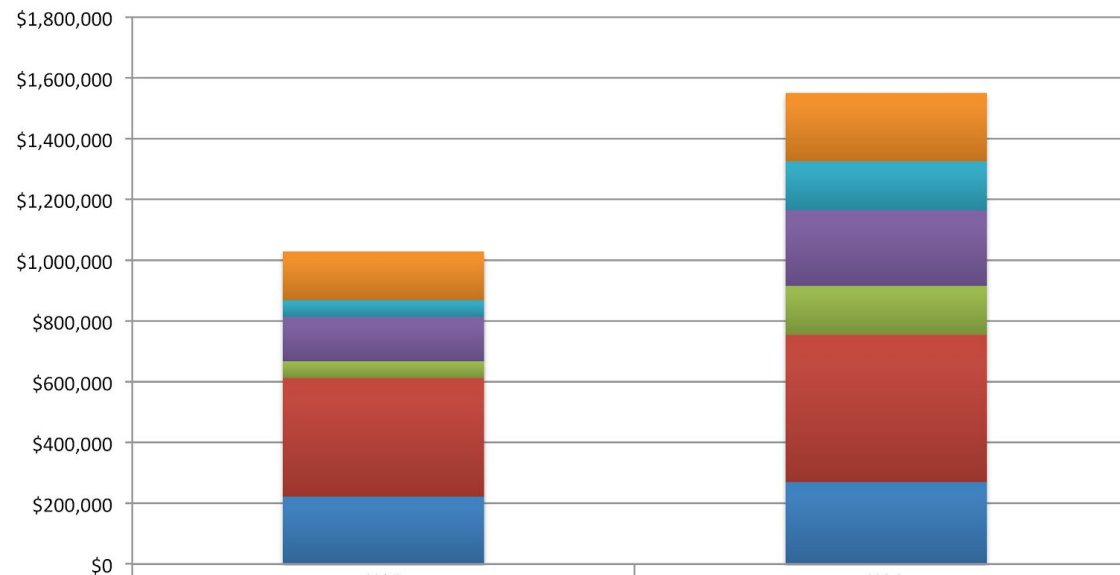
	UAF	UAA
Sum of Athletic Student Aid - WVB	\$122,174	\$149,061
Sum of Athletic Student Aid - WSK	\$66,412	\$137,152
Sum of Athletic Student Aid - WBB	\$148,185	\$166,136
Sum of Athletic Student Aid - MSK	\$91,101	\$115,211
Sum of Athletic Student Aid - MIH	\$366,474	\$524,011
Sum of Athletic Student Aid - MBB	\$164,094	\$185,596

Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Coaching Salaries: Fairbanks vs Anchorage



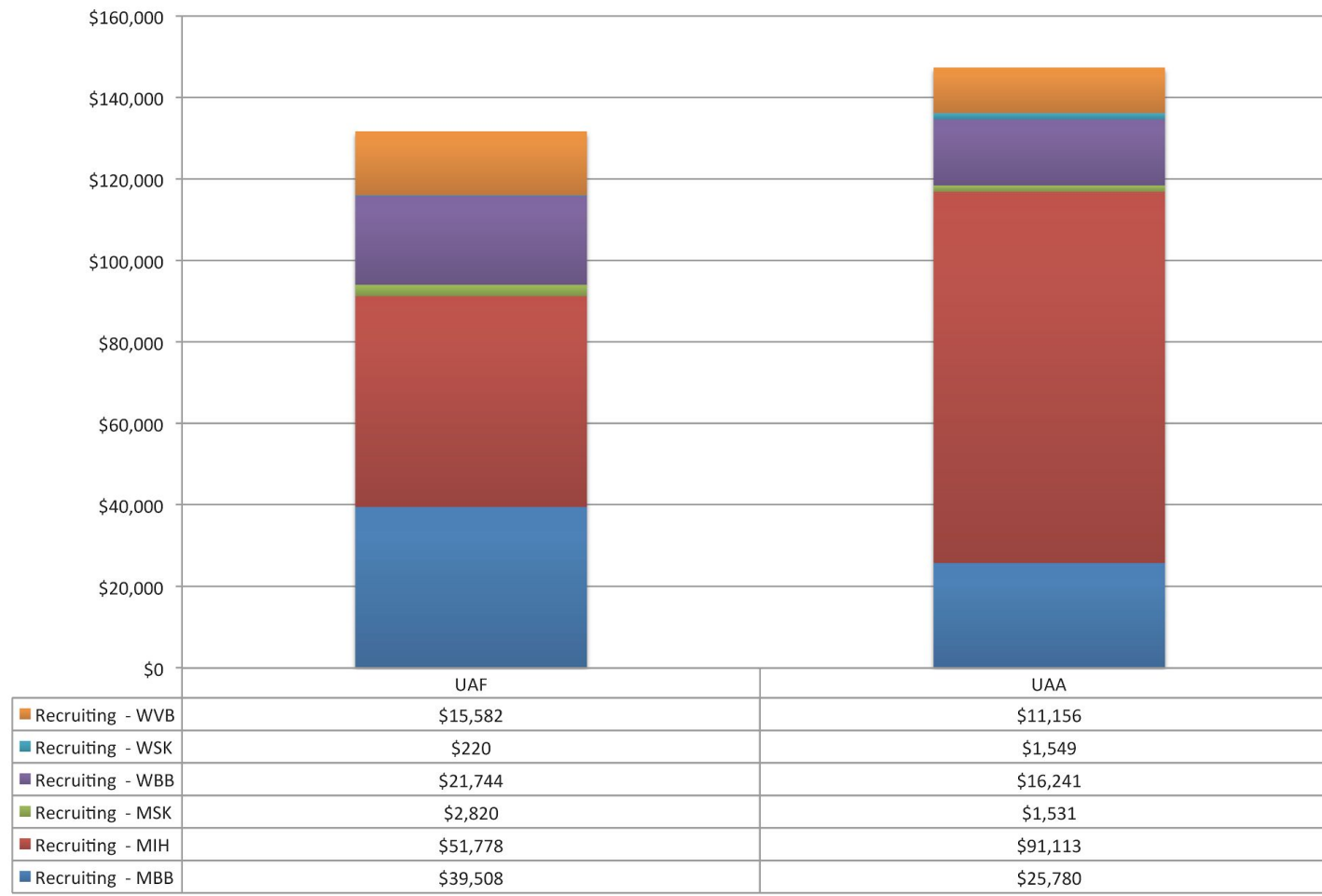
	UAF	UAA
Coaching Salaries, Benefits, Bonuses Paid by University - WVB	\$158,768	\$224,615
Coaching Salaries, Benefits, Bonuses Paid by University - WSK	\$55,283	\$161,193
Coaching Salaries, Benefits, Bonuses Paid by University - WBB	\$145,975	\$247,869
Coaching Salaries, Benefits, Bonuses Paid by University - MSK	\$55,283	\$161,193
Coaching Salaries, Benefits, Bonuses Paid by University - MIH	\$390,510	\$485,071
Coaching Salaries, Benefits, Bonuses Paid by University - MBB	\$222,498	\$270,441

Source: NCAA Financial Reporting System FY 2013-14

UAA Benchmarks

Sport-to-Sport Comparison

Recruiting: Fairbanks vs Anchorage



Source: NCAA Financial Reporting System FY 2013-14

Select NCAA Division II Conferences

Benchmark Comparative Data from NCAA Financial Reporting System for Fiscal Year 2013-14

California Collegiate Athletic Association (CCAA)

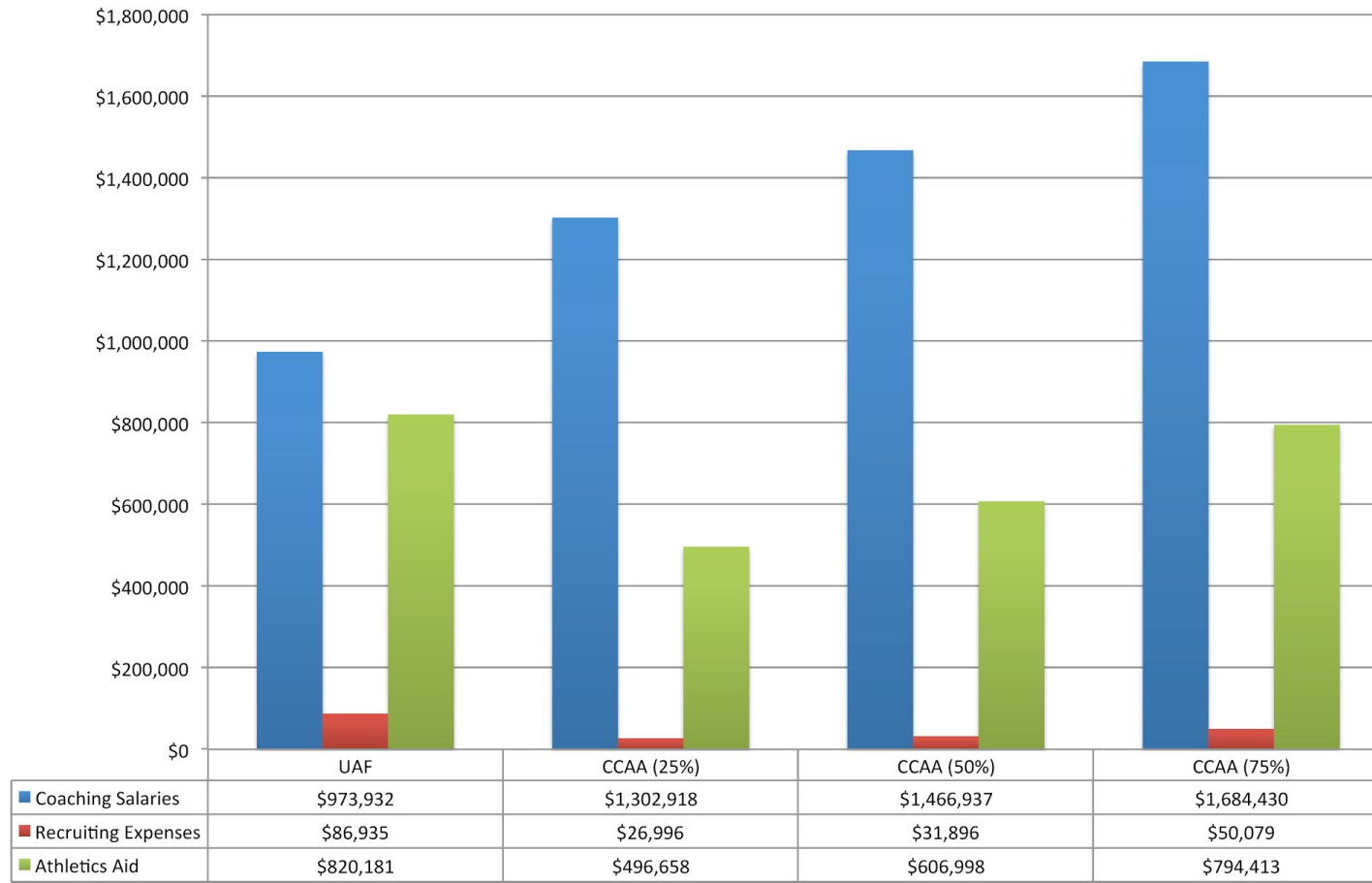
Pacific West Conference (PACW)

Rocky Mountain Athletic Conference (RMAC)

Western Collegiate Hockey Association (WCHA)

Select Division II Conferences Benchmarks

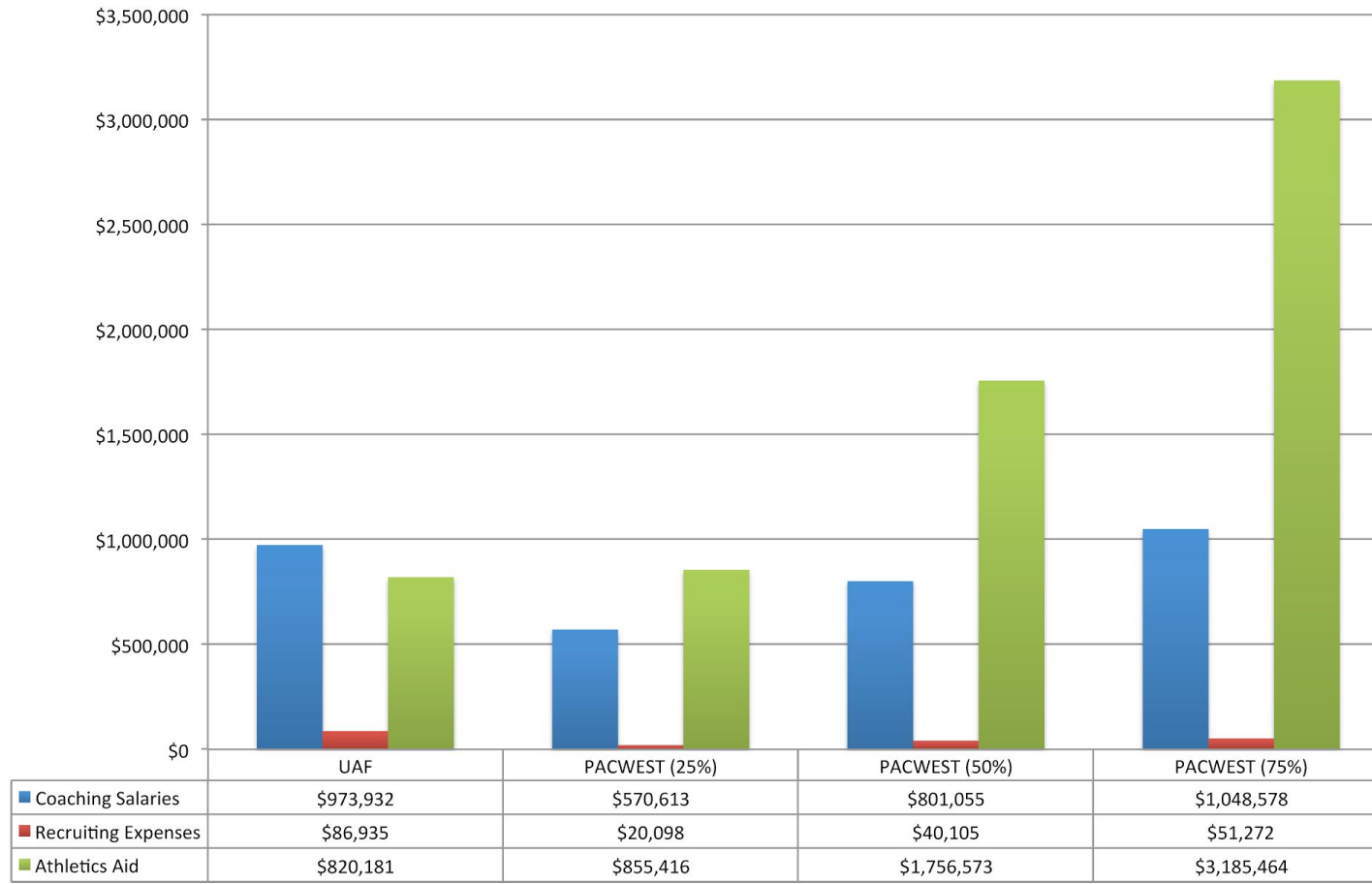
California Collegiate Athletic Association (CCAA)
Without Men's Ice Hockey Data



Source: NCAA Financial Reporting System 2013-14

Select Division II Conferences Benchmarks

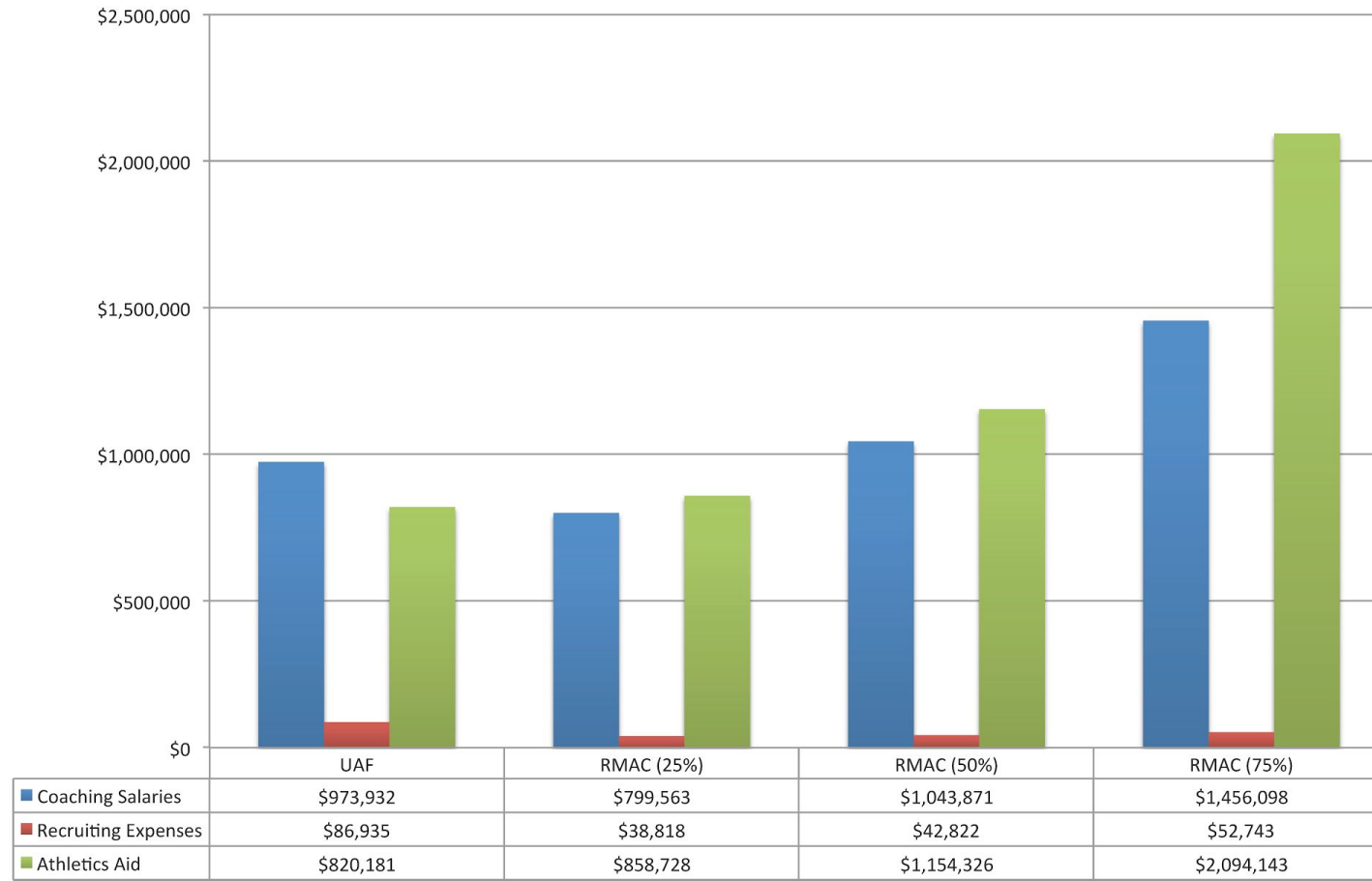
Pac West Conference (PACWEST)
Without Men's Ice Hockey Data



Source: NCAA Financial Reporting System 2013-14

Select Division II Conferences Benchmarks

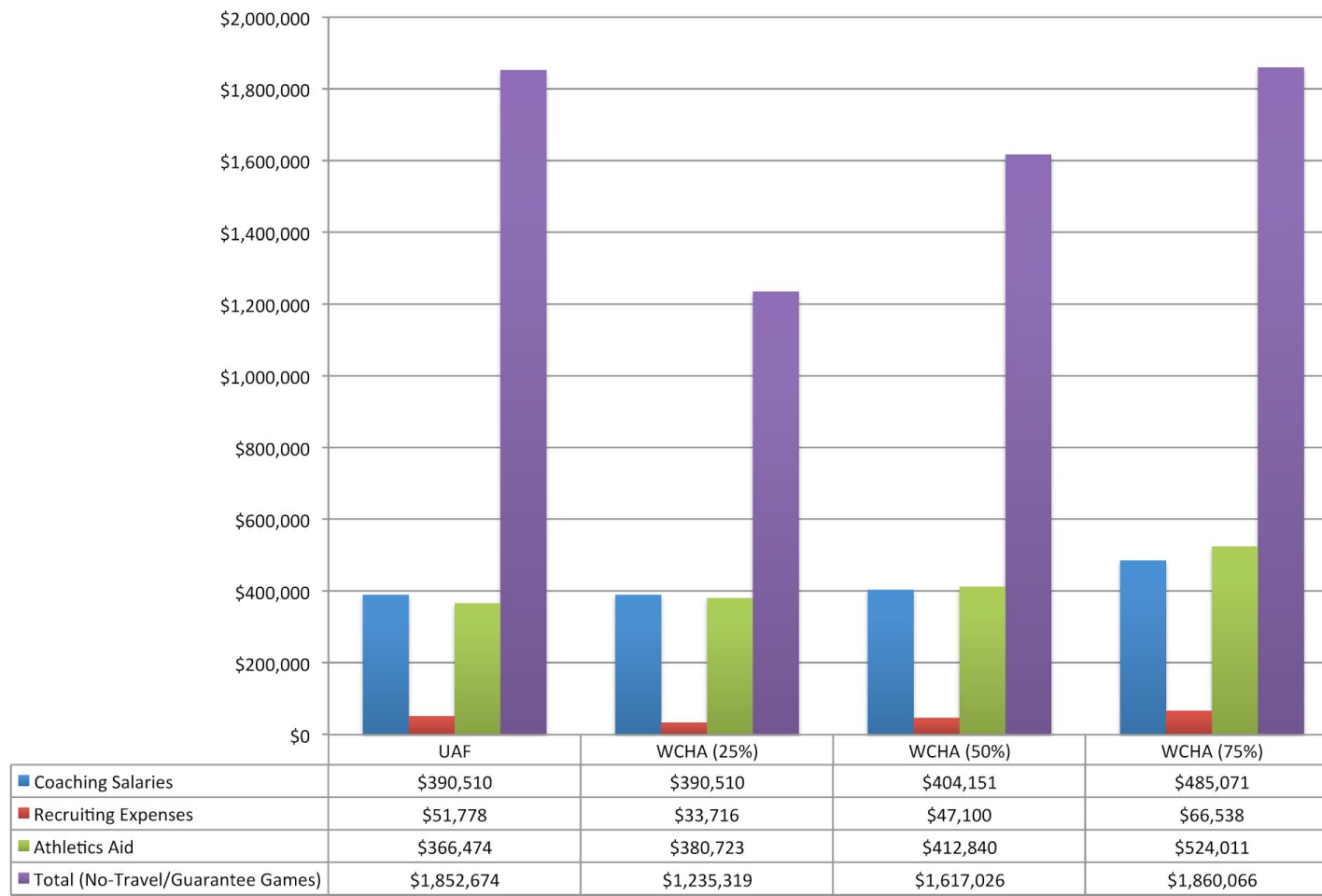
Rocky Mountain Athletic Conference (RMAC)
Without Men's Ice Hockey Data



Source: NCAA Financial Reporting System 2013-14

Select Division II Conferences Benchmarks

Western Collegiate Hockey Association (WCHA)- Men's Ice Hockey Only



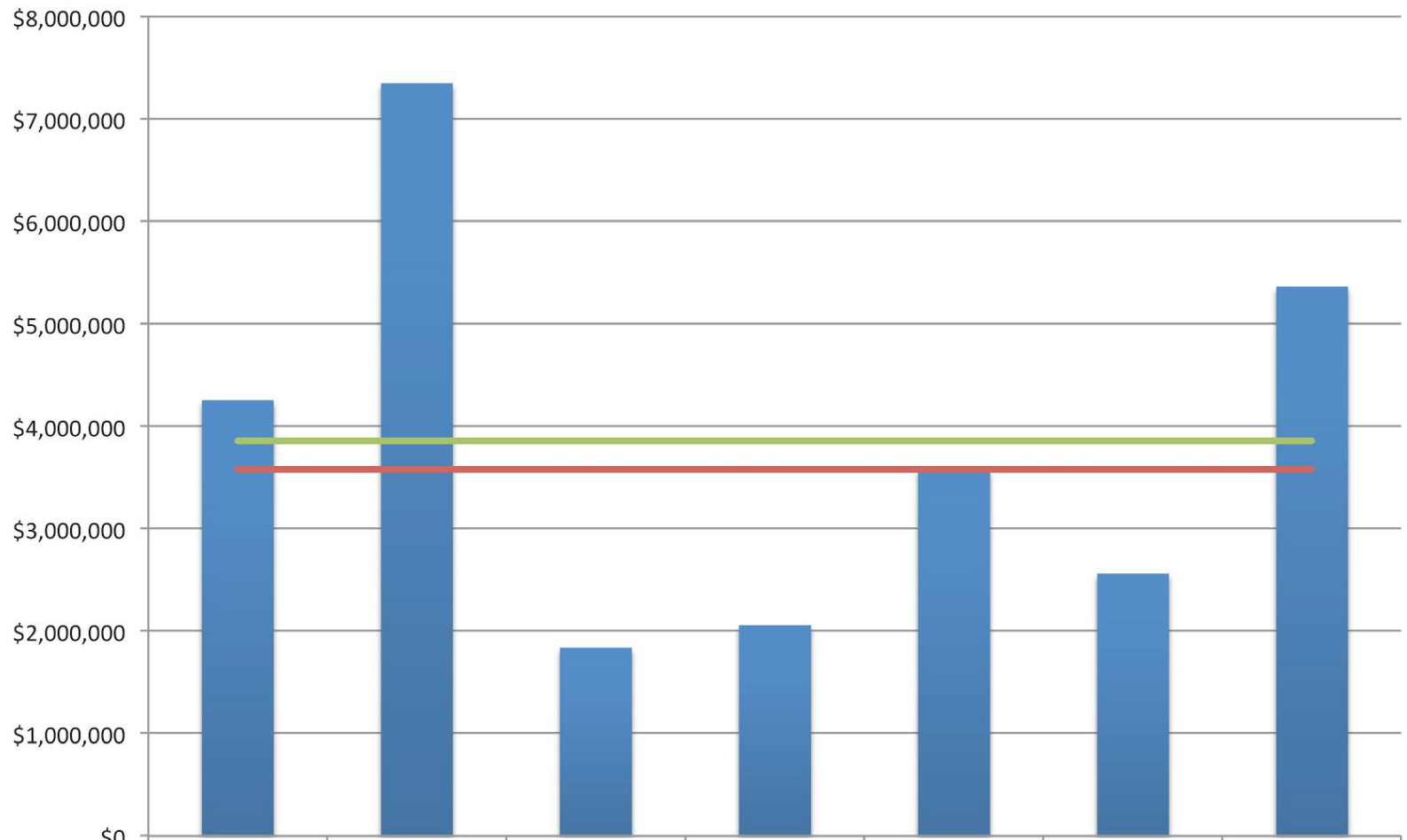
Source: NCAA Financial Reporting System 2013-14

Revenues Benchmarks

Complete Set of Revenue Comparison Tables & Charts

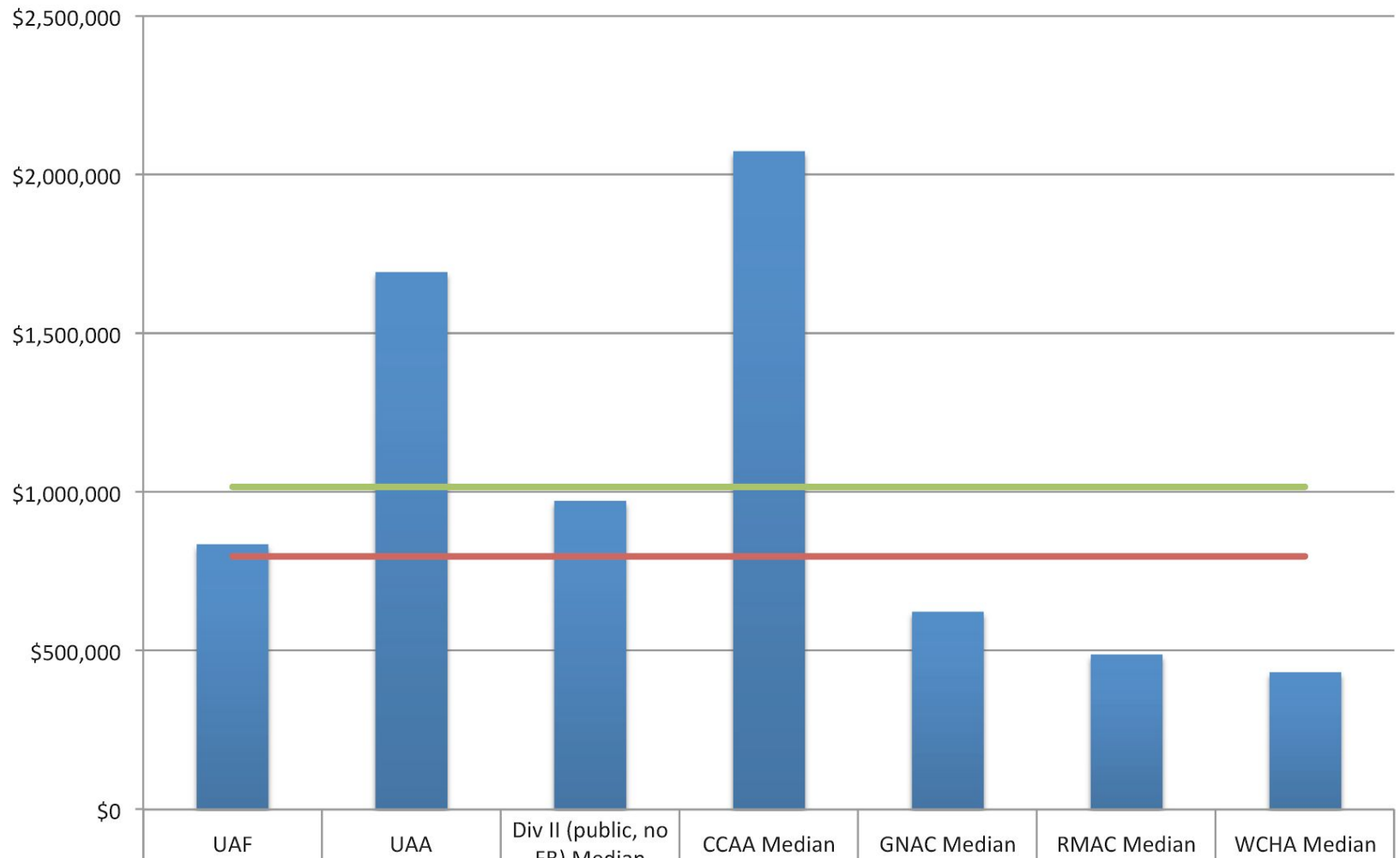
Data from NCAA Financial Reporting System and/or Department of Education Equity in Athletics Disclosure Act (EADA), both for Fiscal Year 2013-14

Direct Institutional Support (non-generated revenue)



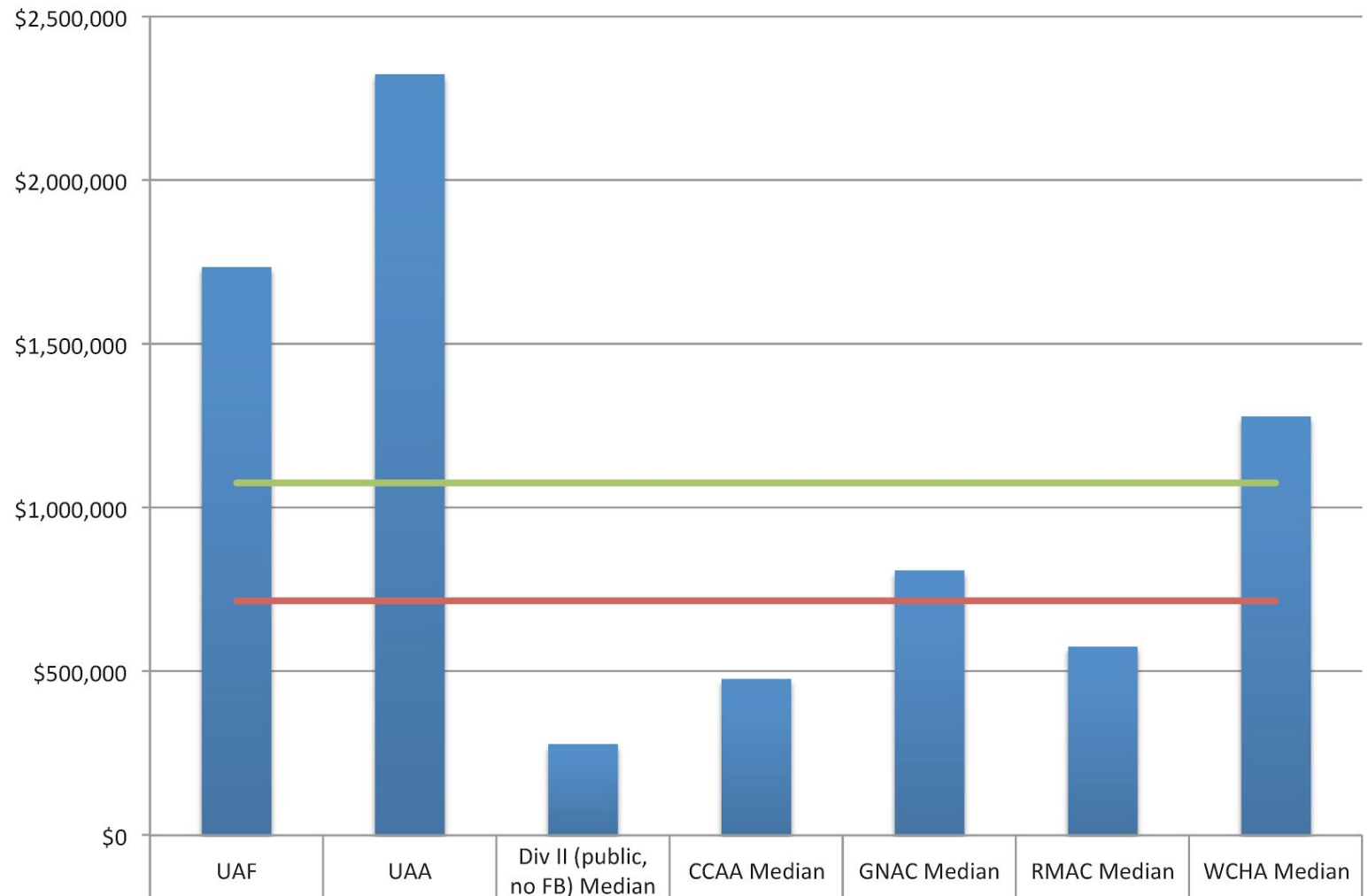
Source: NCAA Financial Reporting System FY 2013-14

Revenues: Student Fees



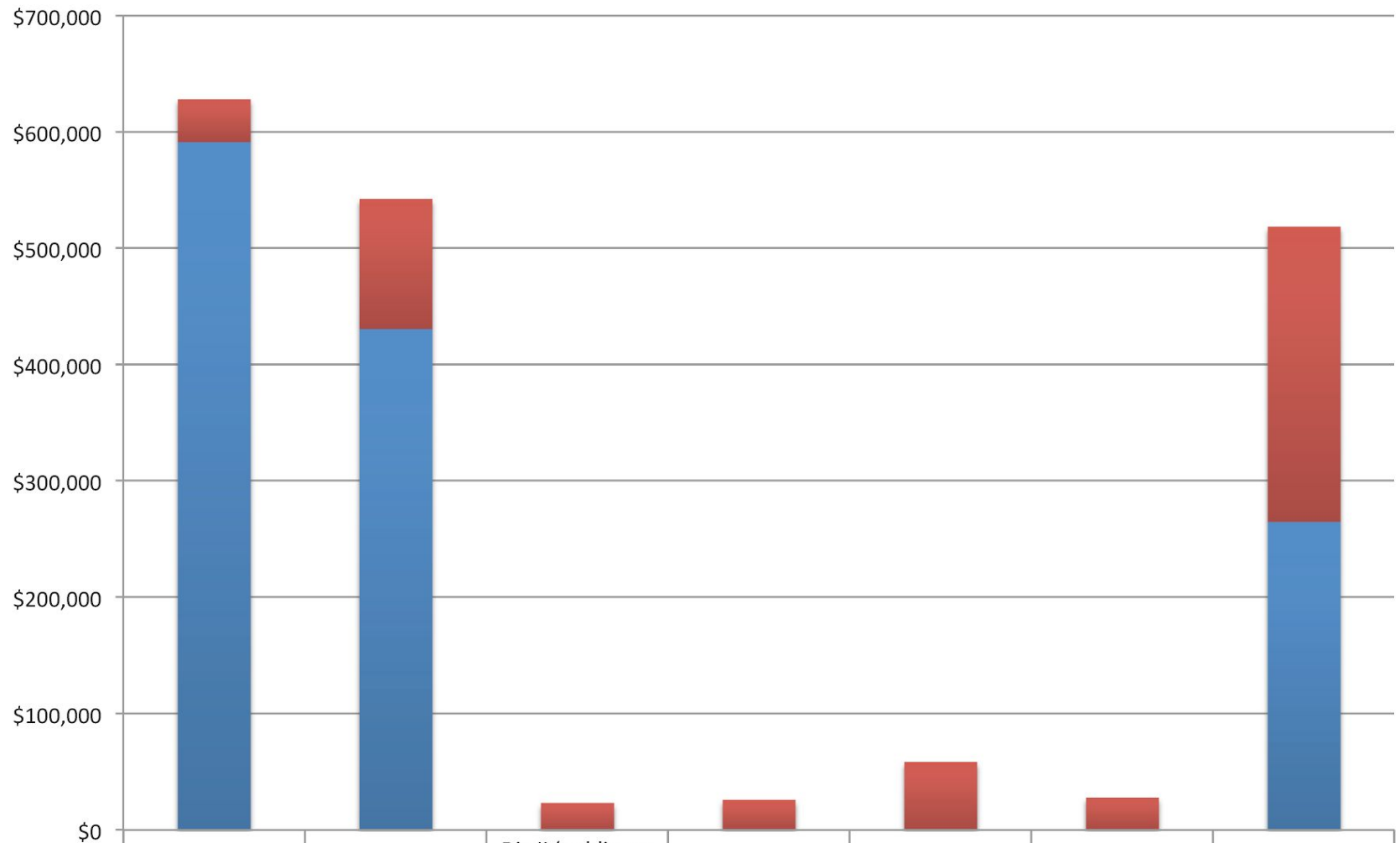
Source: NCAA Financial Reporting System FY 2013-14

Total Generated Revenues



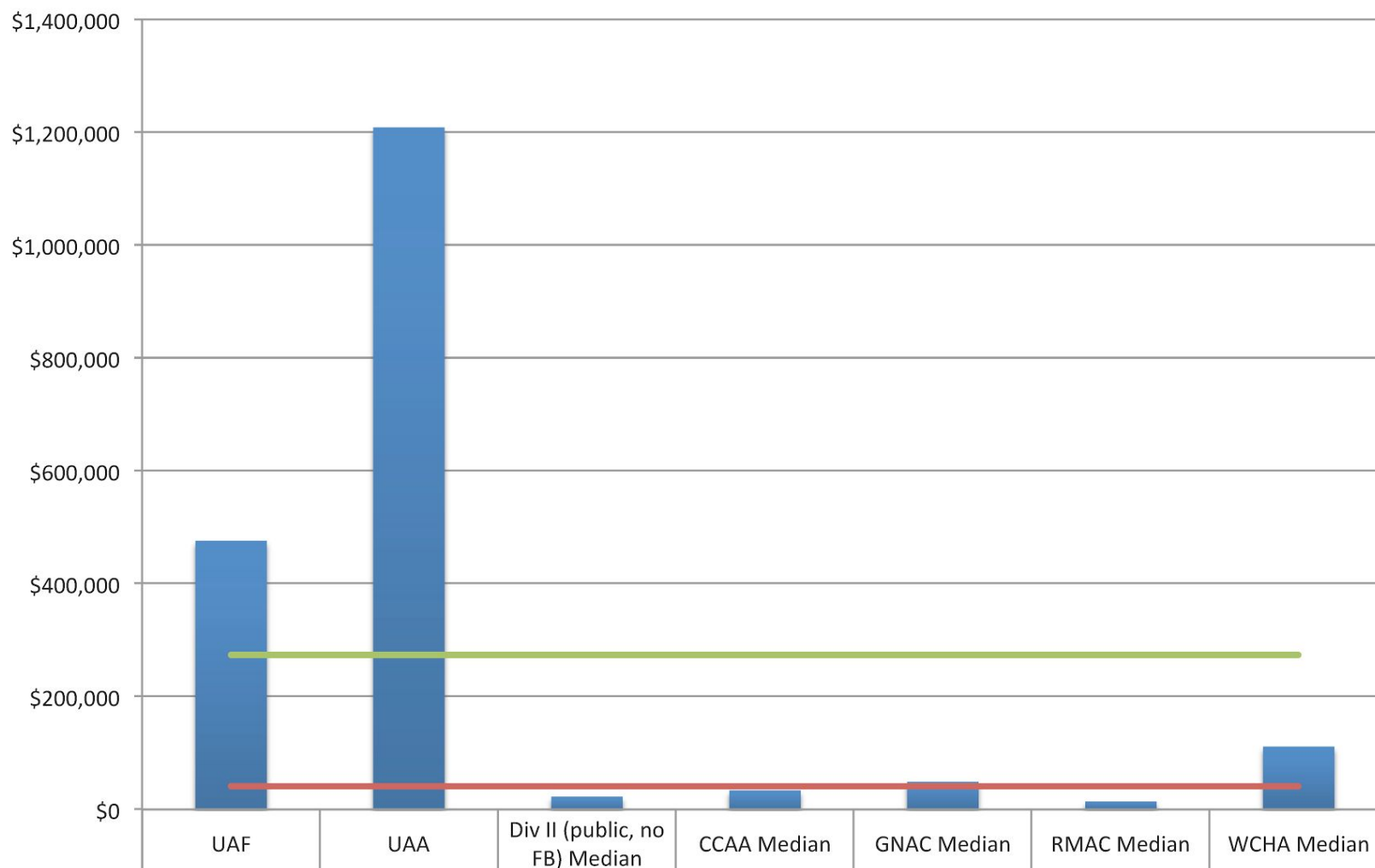
Source: NCAA Financial Reporting System FY 2013-14

Revenues: Ticket Sales



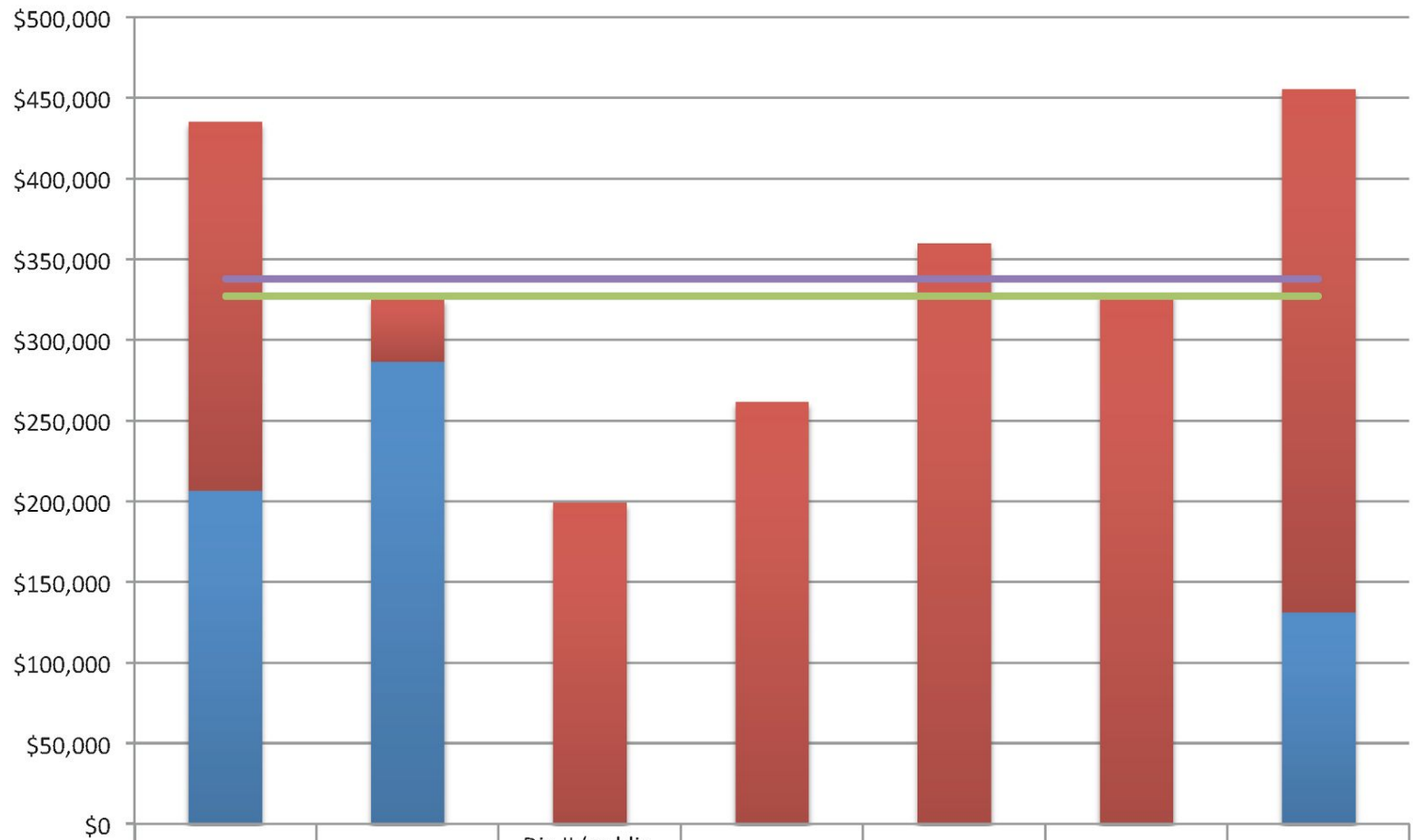
Source: NCAA Financial Reporting System FY 2013-14

Revenues: Sponsorships



Source: NCAA Financial Reporting System FY 2013-14

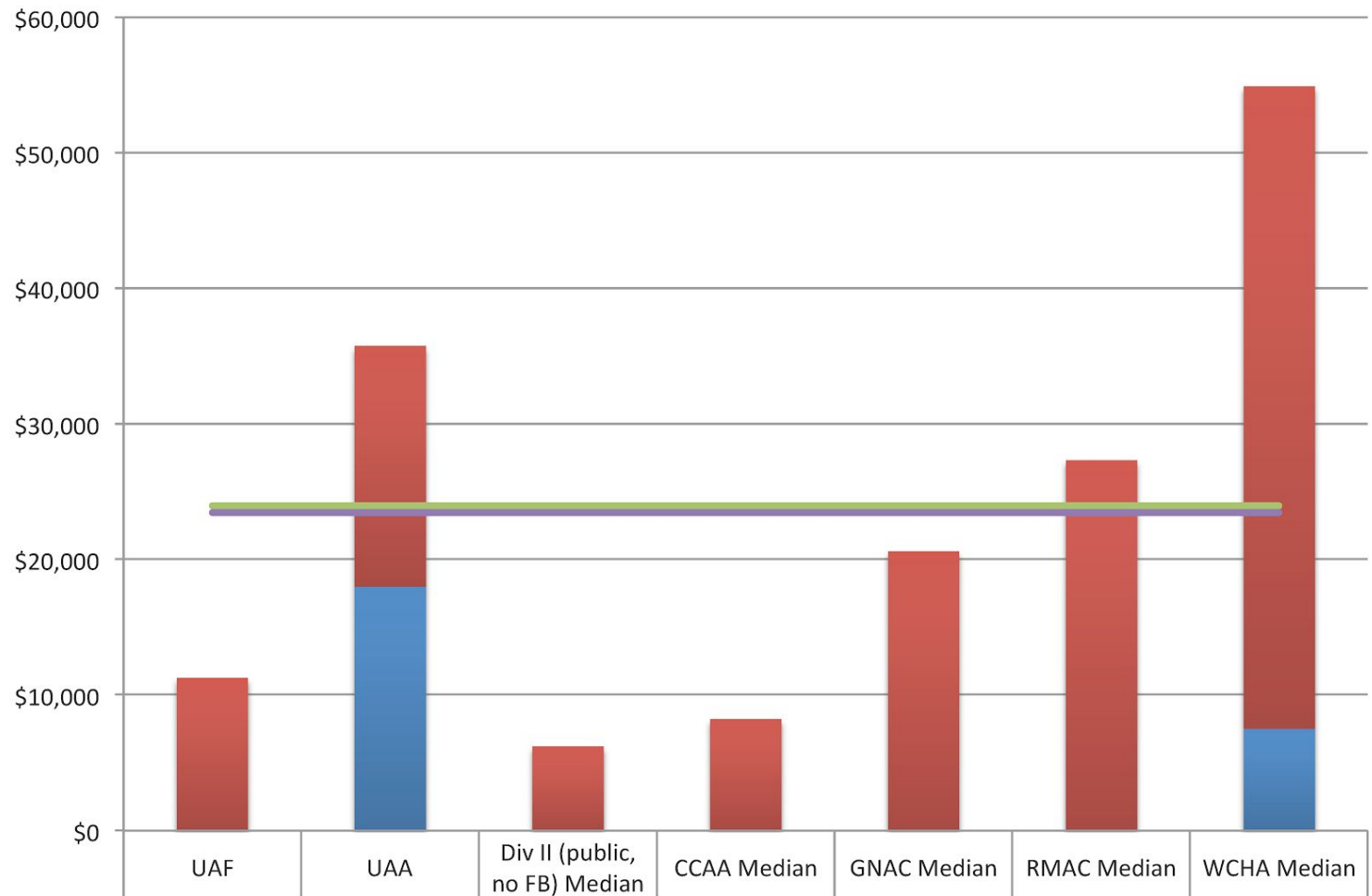
Revenues: Contributions (donations)



	UAF	UAA	Div II (public, no FB) Median	CCAA Median	GNAC Median	RMAC Median	WCHA Median
Contributions - Other	\$228,371	\$38,763	\$198,900	\$261,590	\$359,708	\$328,651	\$324,331
Contributions- MH	\$206,559	\$286,671					\$131,103
Median Total Contributions	\$327,043	\$327,043	\$327,043	\$327,043	\$327,043	\$327,043	\$327,043
Average Total Contributions	\$337,807	\$337,807	\$337,807	\$337,807	\$337,807	\$337,807	\$337,807

Source: NCAA Financial Reporting System FY 2013-14

Revenues: Guarantees Received



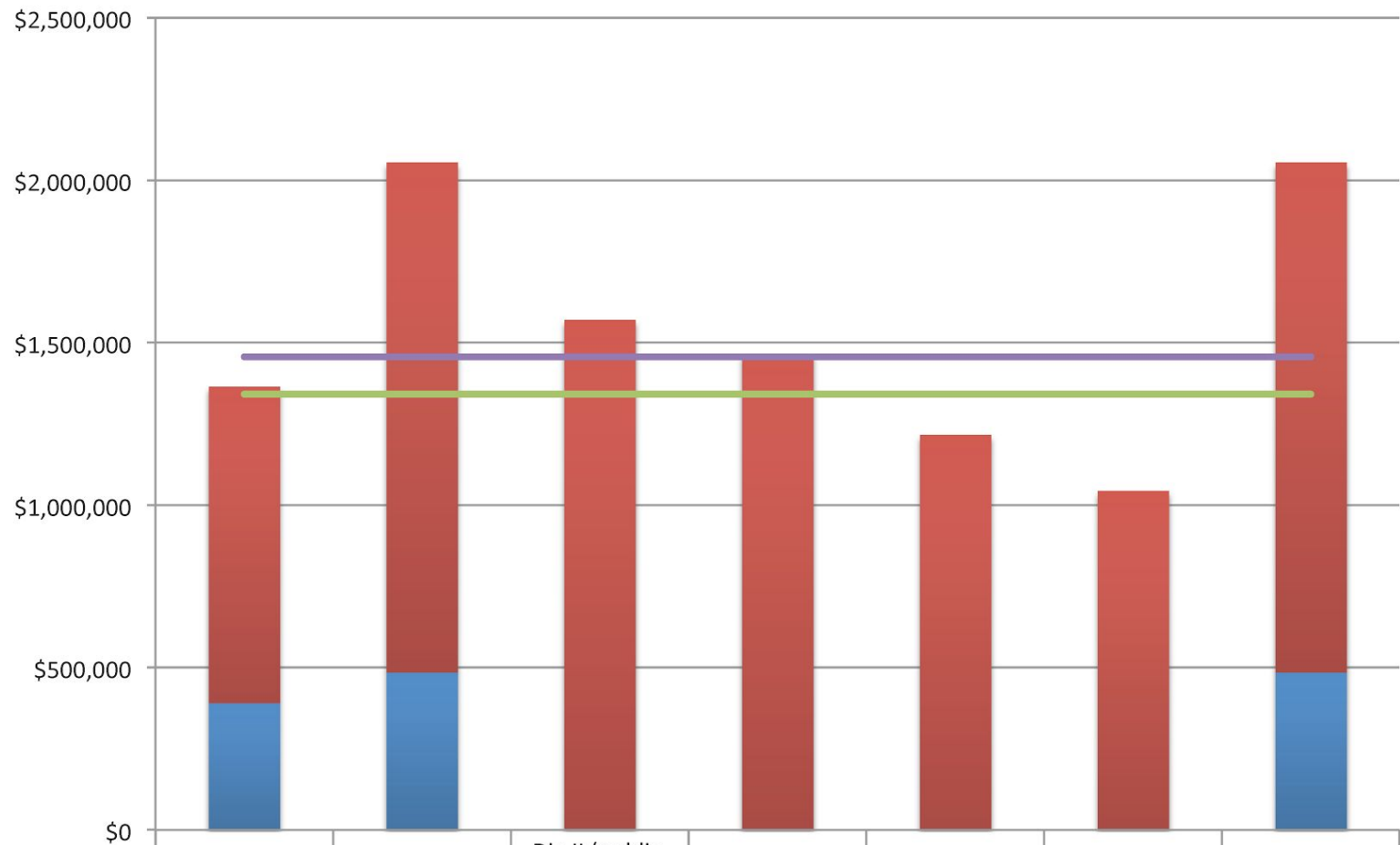
Source: NCAA Financial Reporting System FY 2013-14

Expenditures Benchmarks

Complete Set of Revenue Comparison Tables & Charts

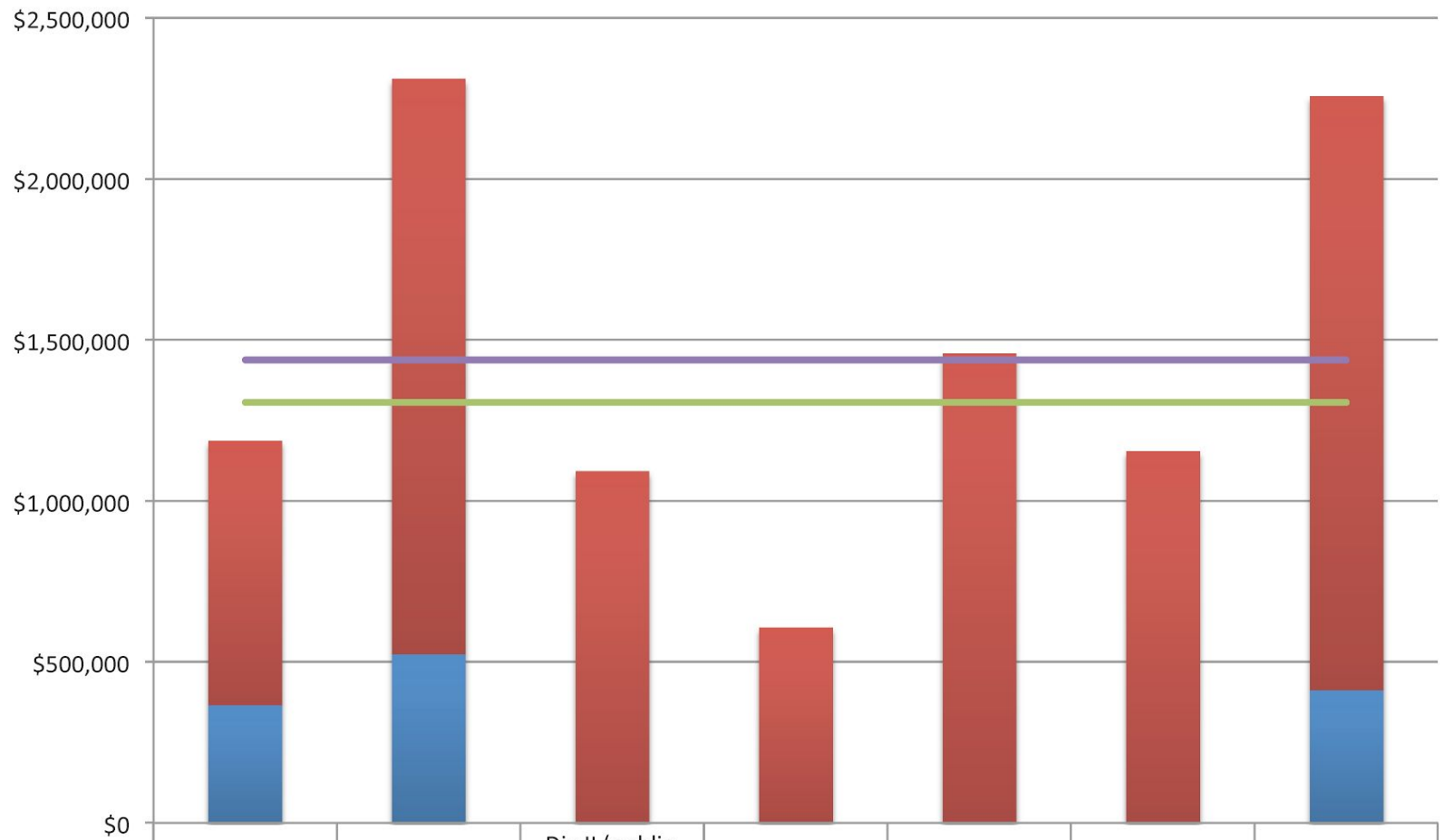
Data from NCAA Financial Reporting System and/or Department of Education Equity in Athletics Disclosure Act (EADA), both for Fiscal Year 2013-14

Expenses: Coaching Salaries



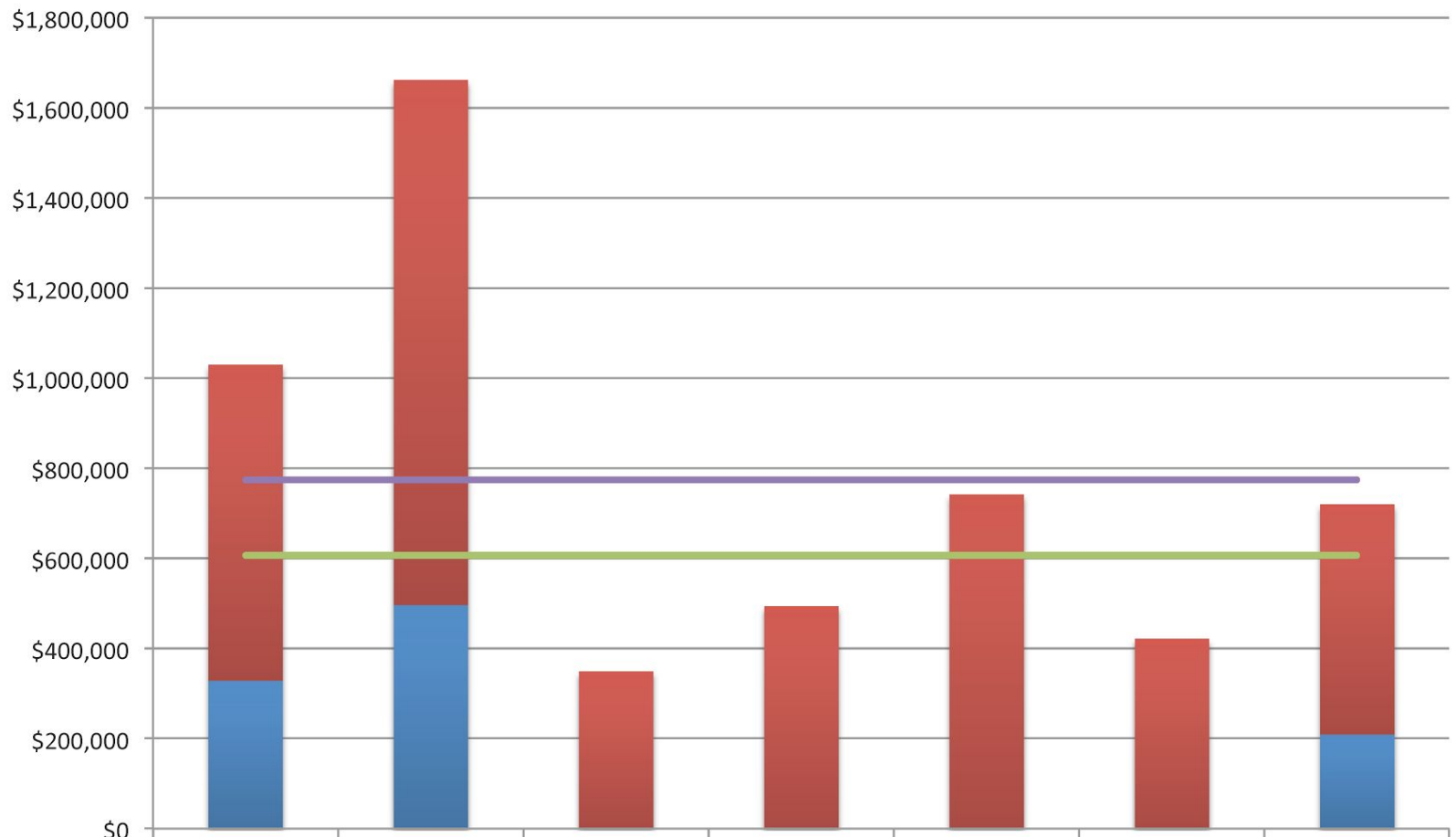
Source: NCAA Financial Reporting System FY 2013-14

Expenses: Athletic Aid



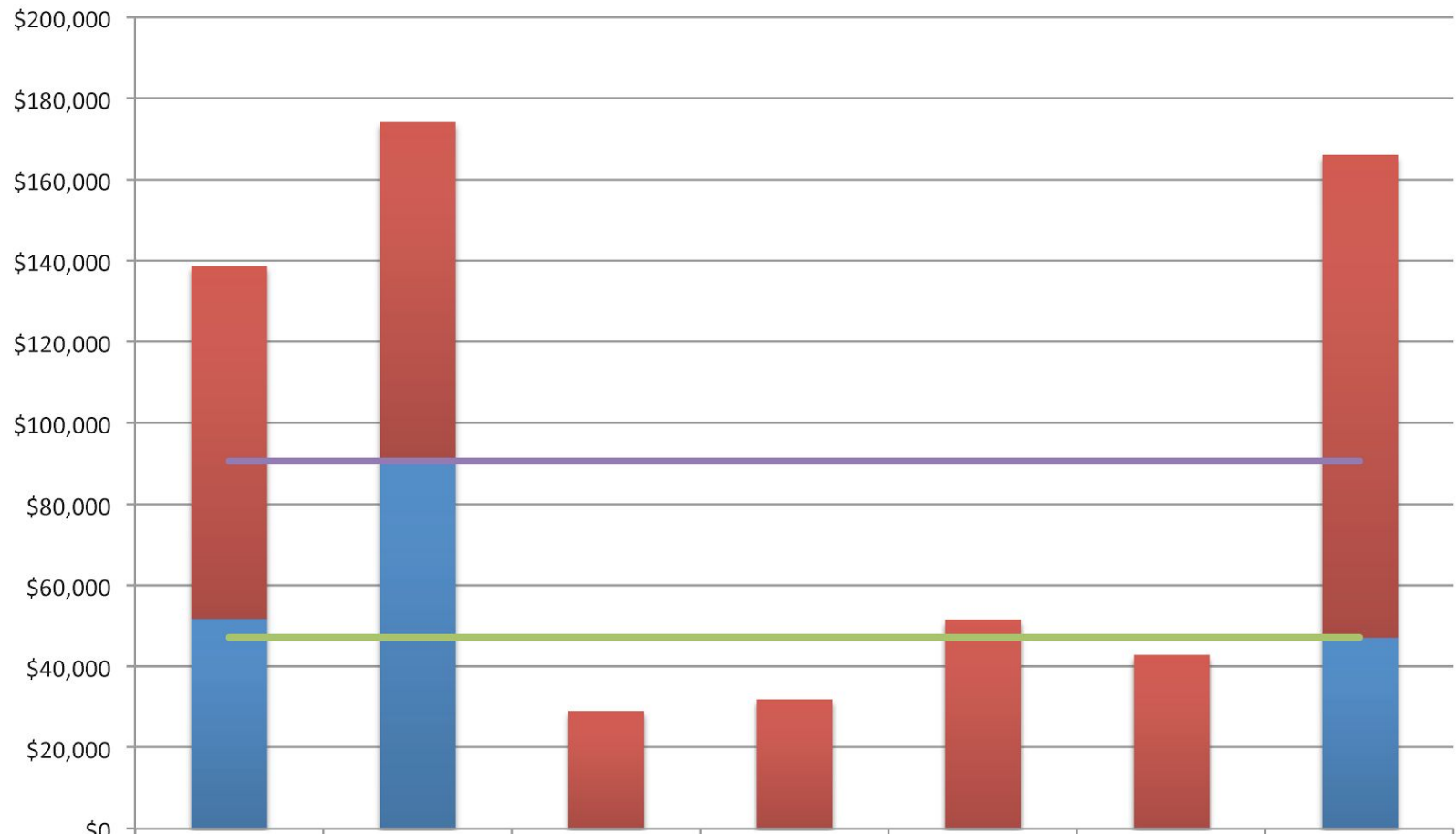
Source: NCAA Financial Reporting System FY 2013-14

Expenses: Team Travel



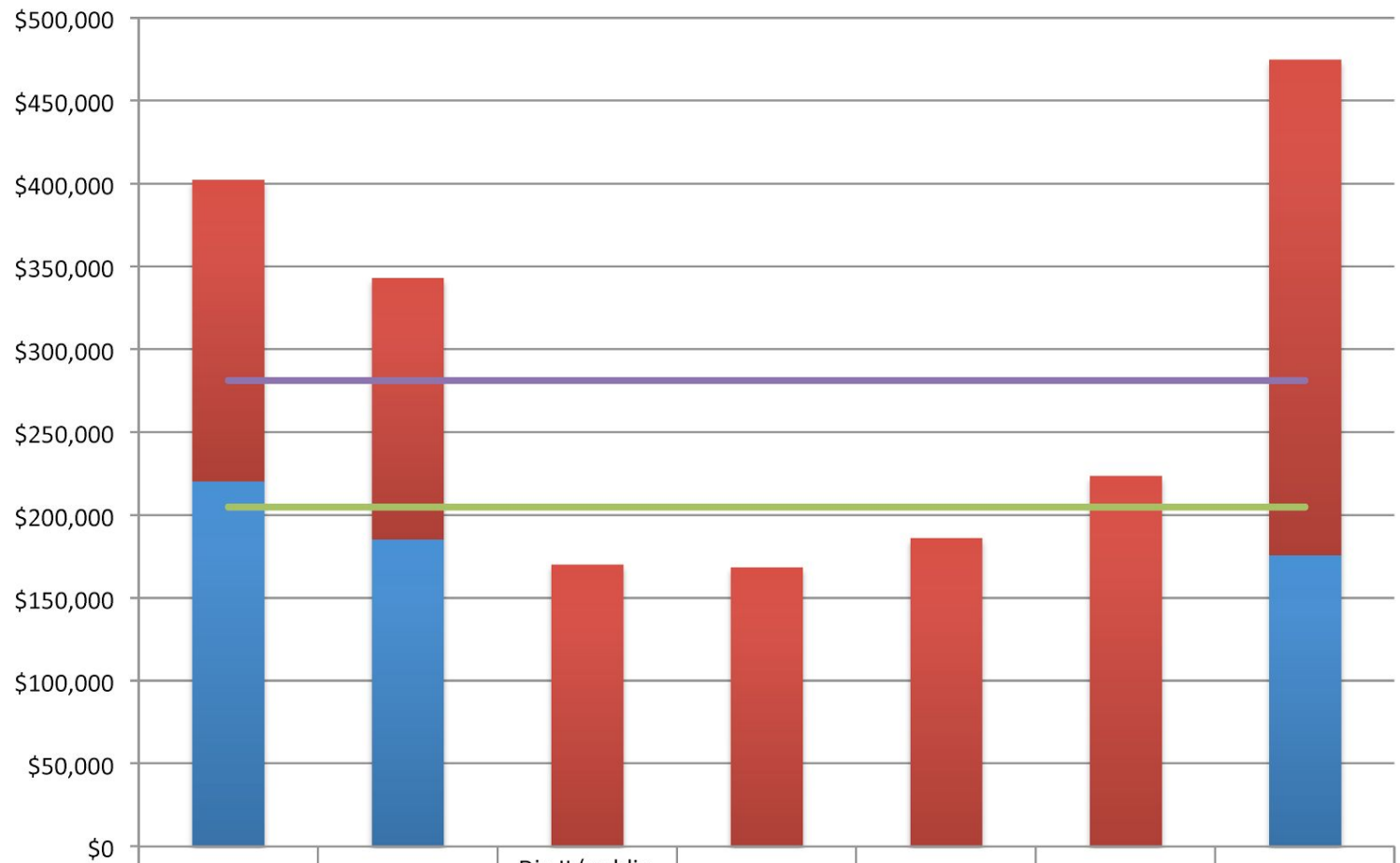
Source: NCAA Financial Reporting System FY 2013-14

Expenses: Recruiting



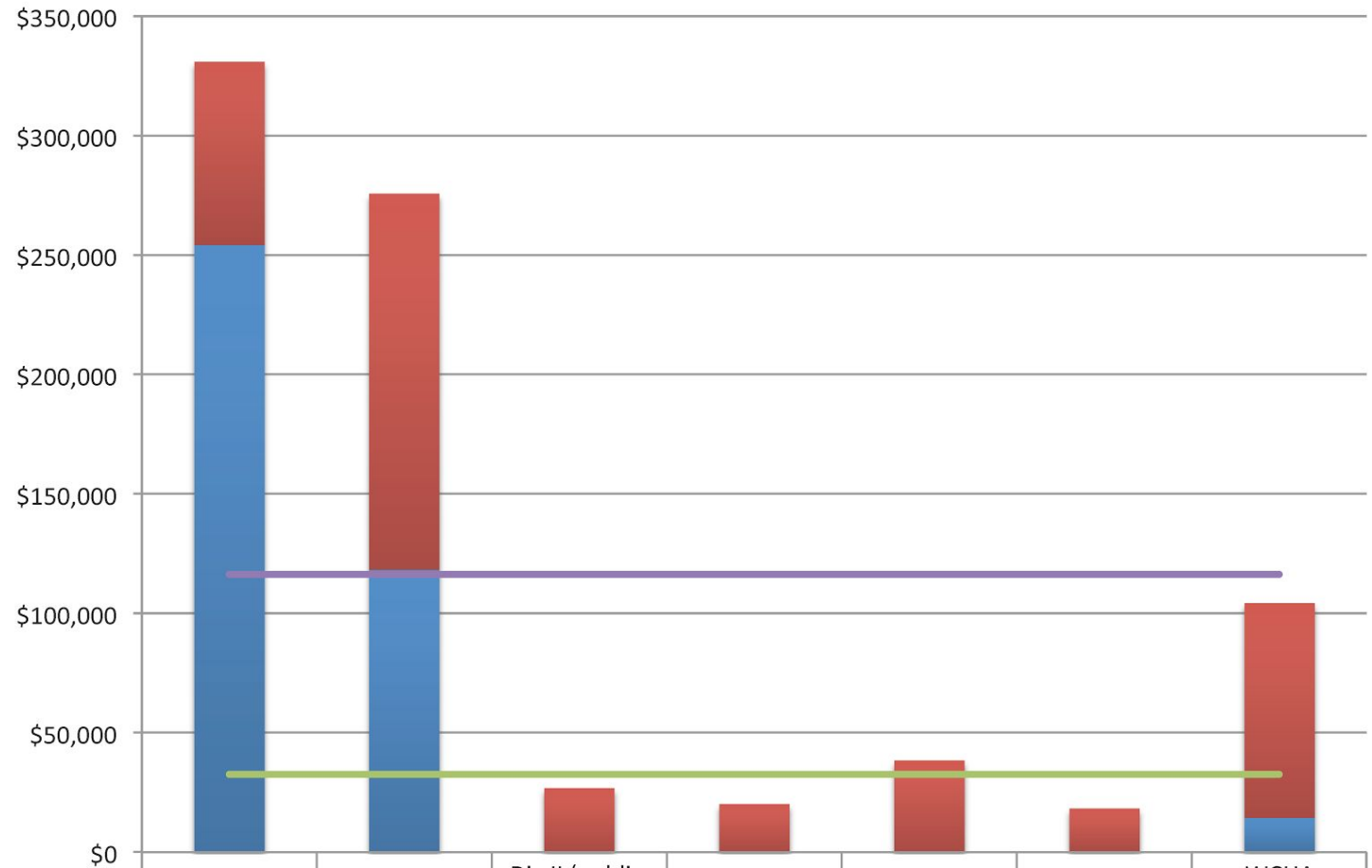
Source: NCAA Financial Reporting System FY 2013-14

Expenses: Equipment, Supplies



Source: NCAA Financial Reporting System FY 2013-14

Expenses: Facilities Maintenance & Rental



Source: NCAA Financial Reporting System FY 2013-14

NCAA Financial Reporting System

Benchmark Comparative Data from NCAA Financial Reporting System for Fiscal Year 2013-14

Master Data Table

[actual Excel workbook provided as separate document]

Revenue/Expense Category	DAF	Valid N	Percentile 25	CCAA Median	Percentile 75	Valid N	Percentile 25	GNAC Median	Percentile 75	Valid N	Percentile 25	PACWEST Median	Percentile 75	Valid N	Percentile 25	PEER Median	Percentile 75	Valid N	Percentile 25	RMAC Median	Percentile 75	Valid N	Percentile 25	WCHA Median	Percentile 75
2014 Ticket Sales - Total	\$638,113	12	\$17,088	\$19,970	\$30,375	10	\$12,704	\$18,673	\$129,734	12	\$9,192	\$18,334	\$48,340	8	\$12,897	\$9,833	\$30,935	14	\$18,777	\$23,798	\$72,217	10	\$108,777	\$151,798	\$198,113
2014 Ticket Sales - MBB	\$197,973	12	\$2,999	\$3,477	\$8,806	10	\$7,084	\$11,032	\$28,228	12	\$4,991	\$10,040	\$27,849	8	\$11,739	\$2,116	\$8,948	14	\$15,880	\$27,819	\$72,217	10	\$5,900	\$41,957	\$74,131
2014 Ticket Sales - MSH	\$591,140	0				2				0				0				0				4	\$191,119	\$284,850	\$355,133
2014 Ticket Sales - WBB	\$10,547	12	\$1,988	\$3,233	\$7,038	10	\$4,729	\$9,918	\$13,999	12	\$0	\$210	\$1,692	7	\$10,028	\$1,632	\$6,567	14	\$1,580	\$2,433	\$5,198	10	\$4,810	\$13,314	\$32,478
2014 Ticket Sales - WSK	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Ticket Sales - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Ticket Sales - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Student Fees - Total	\$834,772	12	\$926,344	\$2,073,818	\$3,078,765	10	\$0	\$822,850	\$1,519,869	12	\$0	\$0	\$0	8	\$847,353	\$966,833	\$2,239,589	14	\$217,988	\$487,333	\$871,923	10	\$68,199	\$431,517	\$1,145,362
2014 Student Fees - Revenues - Total	\$111,250	12	\$2,730	\$8,083	\$20,600	10	\$12,083	\$20,600	\$25,100	12	\$1,500	\$14,112	\$25,175	8	\$1,238	\$8,000	\$23,125	14	\$11,177	\$27,323	\$50,480	10	\$11,290	\$34,902	\$85,300
2014 Guarantees - Revenues - MBB	\$1,500	12	\$2,500	\$3,500	\$17,500	10	\$4,942	\$9,022	\$14,000	12	\$0	\$1,500	\$7,750	8	\$1,250	\$1,258	\$10,625	14	\$4,000	\$8,008	\$19,500	10	\$0	\$2,500	\$7,000
2014 Guarantees - Revenues - MSH	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Guarantees - Revenues - MSH	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Guarantees - Revenues - WBB	\$57,798	12	\$0	\$750	\$2,000	10	\$1,187	\$5,000	\$5,750	12	\$0	\$1,750	\$5,125	7	\$0	\$4,300	\$13,750	14	\$824	\$4,750	\$8,300	10	\$1,000	\$19,000	\$7,300
2014 Guarantees - Revenues - WSK	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Guarantees - Revenues - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Guarantees - Revenues - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Contributions - Total	\$434,910	12	\$165,845	\$216,190	\$441,840	10	\$125,414	\$159,708	\$389,040	12	\$99,273	\$118,194	\$274,212	8	\$80,710	\$158,515	\$216,212	14	\$173,485	\$128,631	\$674,836	10	\$507,189	\$435,413	\$1,219,190
2014 Contributions - MBB	\$54,334	12	\$2,307	\$8,350	\$28,597	10	\$15,122	\$19,238	\$34,163	12	\$2,113	\$8,932	\$23,085	8	\$1,228	\$2,380	\$10,981	14	\$1,000	\$14,110	\$33,873	10	\$11,008	\$25,042	\$34,374
2014 Contributions - MSH	\$228,371	0				2				0				0				0				4	\$47,347	\$111,109	\$206,193
2014 Contributions - MSH	\$9,158	0				2				0				0				0				4	\$1,298	\$5,328	\$8,943
2014 Contributions - WBB	\$42,401	12	\$2,182	\$7,879	\$17,600	10	\$7,335	\$13,283	\$42,401	12	\$440	\$1,817	\$4,235	7	\$0	\$2,415	\$13,538	14	\$3,720	\$12,823	\$17,323	10	\$7,335	\$11,303	\$42,401
2014 Contributions - WSK	\$9,158	0				2				0				0				0				4	\$1,298	\$5,328	\$8,943
2014 Contributions - WSW	\$8,905	2				2				0				0				0				4	\$8,905	\$2,089	\$55,735
2014 Contributions - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Direct Institutional Support - Total	\$4,255,402	12	\$849,473	\$2,036,845	\$2,818,672	10	\$2,366,999	\$3,776,774	\$4,840,449	12	\$1,992,804	\$3,994,777	\$5,478,895	7	\$803,399	\$1,208,675	\$2,544,048	14	\$1,998,542	\$2,539,307	\$4,229,710	10	\$4,255,402	\$3,539,853	\$5,374,700
2014 Indirect Facilities and Administrative Support - Total	\$1,284,447	12	\$219,794	\$448,050	\$984,090	10	\$100,000	\$239,963	\$494,000	12	\$0	\$437,880	\$1,053,068	8	\$9,245	\$35,937	\$173,104	14	\$89,320	\$279,939	\$464,438	10	\$0	\$420,105	\$1,284,447
2014 Broadcast Rights - Total	\$5503	12	\$0	\$0	\$0	10	\$0	\$0	\$0	12	\$0	\$0	\$1,785	8	\$0	\$0	\$0	14	\$0	\$0	\$1,348	10	\$0	\$873	\$7,840
2014 Program Sales, Concessions, Novelty Sales and Parking - Total	\$80,319	12	\$107	\$2,818	\$8,908	10	\$8,102	\$20,704	\$41,100	12	\$0	\$0	\$2,408	8	\$194	\$2,751	\$13,070	14	\$2,144	\$11,423	\$24,202	10	\$11,118	\$38,144	\$80,319
2014 Royalties, Advertising and Sponsorships - Total	\$475,741	12	\$19,848	\$15,313	\$47,471	10	\$10,112	\$48,792	\$169,749	12	\$0	\$17,804	\$10,098	8	\$0	\$21,993	\$45,785	14	\$4,402	\$11,134	\$57,023	10	\$4,402	\$11,134	\$47,741
2014 Sports Camp Revenues - Total	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - MBB	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - MSH	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - WBB	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - WSK	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Sports Camp Revenues - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Endowment and Investment Income - Total	\$103,382	12	\$5,339	\$20,184	\$34,148	10	\$8,852	\$88,938	\$162,734	12	\$0	\$0	\$12,398	8	\$0	\$1,223	\$8,833	14	\$0	\$0	\$7,740	10	\$1,362	\$2,053	\$15,385
2014 Endowment and Investment Income - MBB	\$18,124	12	\$0	\$243	\$1,550	10	\$0	\$4,448	\$18,124	12	\$0	\$0	\$1,25	8	\$0	\$0	\$0	14	\$0	\$0	\$0	10	\$0	\$0	\$14,883
2014 Endowment and Investment Income - MSH	\$19,830	0				2				0				0				0				4	\$0	\$0	\$0
2014 Endowment and Investment Income - MSH	\$8,835	0				2				0				0				0				4	\$8,835	\$4,238	\$8,055
2014 Endowment and Investment Income - WBB	\$9,169	12	\$0	\$27	\$758	10	\$0	\$1,08	\$14,544	12	\$0	\$0	\$0	8	\$0	\$0	\$0	14	\$0	\$0	\$0	10	\$0	\$0	\$9,169
2014 Endowment and Investment Income - WSK	\$9,800	0				2				0				0				0				4	\$9,800	\$4,231	\$8,840
2014 Endowment and Investment Income - WSW	\$8,595	2				2				0				0				0				4	\$8,595	\$0	\$4,298
2014 Endowment and Investment Income - WSW	\$8,109	12	\$0	\$0	\$471	10	\$0	\$0	\$5,761	12	\$0	\$0	\$0	7	\$0	\$0	\$0	14	\$0	\$0	\$0	10	\$0	\$0	\$4,238
2014 Other Revenue - Total	\$72,470	12	\$13,371	\$76,629	\$121,274	10	\$14,197	\$62,558	\$243,151	12	\$0	\$4,373	\$48,271	8	\$0	\$12,950	\$61,620	14	\$0	\$0	\$13,061	10	\$80,736	\$92,474	\$243,151
2014 Other Revenue - MBB	\$4,206	12	\$0	\$880	\$1,600	10	\$0	\$565	\$2,470	12	\$0	\$0	\$0	8	\$0	\$0	\$0	14	\$0	\$0	\$0	10	\$884	\$1,313	\$10,731
2014 Other Revenue - MSH	\$12,837	0				2				0				0				0				4	\$12,837	\$11,719	\$12,718
2014 Other Revenue - MSH	\$27	0				2				0				0				0				4	\$27	\$14	\$348
2014 Other Revenue - WBB	\$510	12	\$90	\$1,594	\$2,808	10	\$0	\$296	\$1,180	12	\$0	\$0	\$0	7	\$0	\$0	\$0	14	\$0	\$0	\$0	10	\$135	\$586	\$5,913
2014 Other Revenue - WSK	\$27	0				2				0				0				0				4	\$27	\$14	\$348
2014 Other Revenue - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Other Revenue - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Other Revenue - WSW	\$0	0				2				0				0				0				4	\$0	\$0	\$0
2014 Operating Revenue - Total	\$8,341,002	12	\$4,120,810	\$3,393,490	\$6,319,165	10	\$4,845,440	\$3,802,873	\$6,341,000	12	\$3,843,909	\$3,816,844	\$6,881,923	8	\$2,378,808	\$3,674,964	\$4,188,775	14	\$3,458,144	\$4,877,315	\$6,049,518	10	\$6,981,499	\$1,784,842	\$10,094,161
2014 Operating Revenue - MBB	\$729,478	12	\$191,493	\$134,307	\$465,655	10	\$396,830	\$57,512	\$729,478	12	\$161,920	\$432,902	\$880,719	8	\$16,808	\$110,453	\$390,459	14	\$90,220	\$292,373	\$426,982	10	\$1,302,128	\$1,824,992	\$2,126,490
2014 Operating Revenue - MSH	\$2,519,169	0				2				0				0				0				4	\$177,428	\$246,884	\$511,138
2014 Operating Revenue - MSH	\$256,100	0				2				0				0				0				4	\$256,100	\$45,182	\$599,545
2014 Operating Revenue - WBB	\$558,647	12	\$161,124	\$291,480	\$374,387	10	\$293,187	\$478,557	\$806,671	12	\$39,673	\$102,925	\$491,074	7	\$12,842	\$155,811	\$333,512	14	\$99,881	\$288,999	\$555,178	10	\$5,792	\$45,182	\$599,545
2014 Operating Revenue - WSK	\$256,723	0				2				0				0				0				4	\$256,723	\$45,182	\$599,545
2014 Operating Revenue - WSW	\$446,218	0				2				0				0				0				4	\$446,218	\$72,013	\$599,545
2014 Operating Revenue - WSW	\$519,218	0				2				0				0				0				4	\$519,218	\$112,018	\$1,141,161
2014 Operating Revenue - WSW	\$519,218	0				2				0				0				0				4	\$519,218	\$112,018	\$1,141,161
Sum of 2014 Athletic Student Aid - Total	\$16,665,655	12	\$496,638	\$860,998	\$974,415	10	\$1,732,287	\$1,457,896	\$1,863,979	12	\$855,416	\$675,637	\$1,209,454	8	\$887,731	\$916,266	\$1,092,039	14	\$858,728	\$1,154,328	\$1,209,4				

Equipment, Uniforms, Supplies 2014 - Total	\$402,382	12	\$107,830	\$168,833	\$203,351	10	\$123,733	\$186,144	\$297,071	12	\$149,276	\$194,912	\$235,481	8	\$81,675	\$136,183	\$189,968	14	\$174,066	\$221,512	\$273,868	10	\$402,384	\$474,718	\$561,115
Equipment, Uniforms, Supplies 2014 - MBB	\$10,373	12	\$8,047	\$12,977	\$14,415	10	\$6,913	\$11,283	\$15,060	12	\$4,834	\$12,529	\$18,750	8	\$9,483	\$12,363	\$23,367	14	\$10,844	\$15,647	\$16,642	10	\$10,373	\$14,028	\$22,435
Equipment, Uniforms, Supplies 2014 - MHH	\$2,308,007	0				2				0				0				0				10	\$18,197	\$175,978	\$185,323
Equipment, Uniforms, Supplies 2014 - MSK	\$25,823	0				2				0				0				0				4	\$9,975	\$18,707	\$28,762
Equipment, Uniforms, Supplies 2014 - WBB	\$9,717	12	\$10,840	\$15,187	\$16,775	10	\$9,717	\$15,458	\$18,192	12	\$5,333	\$11,987	\$16,448	8	\$6,428	\$15,677	\$16,805	14	\$9,092	\$15,420	\$16,717	10	\$9,092	\$15,363	\$25,193
Equipment, Uniforms, Supplies 2014 - WSK	\$26,091	0				2				0				0				0				4	\$10,244	\$19,694	\$26,857
Equipment, Uniforms, Supplies 2014 - WSW	\$26,009	2				2				0				0				0				4	\$12,136	\$17,323	\$22,068
Equipment, Uniforms, Supplies 2014 - WVB	\$14,276	12	\$9,005	\$10,181	\$15,017	10	\$9,449	\$9,980	\$11,067	12	\$5,417	\$9,978	\$10,490	7	\$6,494	\$9,408	\$12,151	14	\$8,144	\$11,058	\$15,514	10	\$12,472	\$15,676	\$23,651
Game Expenses 2014 - Total	\$12,952	12	\$8,135	\$107,348	\$130,273	10	\$110,390	\$110,488	\$109,343	12	\$61,877	\$8,7094	\$111,183	8	\$82,475	\$92,719	\$119,838	14	\$49,846	\$77,974	\$98,803	10	\$13,108	\$205,011	\$185,323
Game Expenses 2014 - MBB	\$26,633	12	\$10,143	\$11,898	\$14,731	10	\$16,809	\$20,799	\$33,131	12	\$9,914	\$11,509	\$15,318	8	\$9,090	\$9,688	\$12,207	14	\$10,010	\$11,820	\$13,999	10	\$13,100	\$22,769	\$28,820
Game Expenses 2014 - MHH	\$112,961	0				2				0				0				0				10	\$42,888	\$84,521	\$123,800
Game Expenses 2014 - MSK	\$2,192	0				2				0				0				0				4	\$278	\$1,049	\$1,888
Game Expenses 2014 - WBB	\$23,342	12	\$10,184	\$10,449	\$16,352	10	\$16,332	\$22,101	\$32,081	12	\$7,328	\$9,276	\$12,255	8	\$8,302	\$11,970	\$12,681	14	\$9,792	\$12,201	\$12,728	10	\$13,111	\$20,957	\$32,081
Game Expenses 2014 - WSK	\$1,961	0				2				0				0				0				4	\$278	\$1,118	\$1,831
Game Expenses 2014 - WSW	\$1,716	0				2				0				0				0				4	\$464	\$914	\$1,320
Game Expenses 2014 - WVB	\$22,808	12	\$5,843	\$10,088	\$14,800	10	\$8,093	\$9,517	\$20,852	12	\$3,046	\$4,138	\$11,157	7	\$5,270	\$6,166	\$6,930	14	\$1,791	\$5,219	\$9,200	10	\$9,940	\$15,458	\$14,514
Fund Raising, Marketing and Promotion 2014 - Total	\$2,590,701	12	\$59,763	\$69,177	\$109,812	10	\$42,873	\$61,003	\$90,080	12	\$7,387	\$18,890	\$88,748	8	\$8,792	\$14,628	\$73,867	14	\$6,138	\$15,317	\$55,815	10	\$31,488	\$72,353	\$187,094
Fund Raising, Marketing and Promotion 2014 - MBB	\$36,938	12	\$0	\$133	\$1,968	10	\$0	\$437	\$29,320	12	\$0	\$0	\$312	8	\$0	\$0	\$29	14	\$0	\$0	\$312	10	\$0	\$2,012	\$10,357
Fund Raising, Marketing and Promotion 2014 - MHH	\$1,29,939	0				2				0				0				0				10	\$0	\$7,751	\$62,531
Fund Raising, Marketing and Promotion 2014 - MSK	\$2,359	0				2				0				0				0				4	\$38	\$292	\$1,413
Fund Raising, Marketing and Promotion 2014 - WBB	\$27,098	12	\$6	\$349	\$3,004	10	\$0	\$344	\$4,231	12	\$0	\$0	\$309	8	\$0	\$0	\$19	14	\$0	\$0	\$1,214	10	\$0	\$760	\$8,704
Fund Raising, Marketing and Promotion 2014 - WSK	\$2,359	0				2				0				0				0				4	\$32	\$288	\$1,414
Fund Raising, Marketing and Promotion 2014 - WSW	\$1,803	2				2				0				0				0				4	\$485	\$1,288	\$2,201
Fund Raising, Marketing and Promotion 2014 - WVB	\$19,753	12	\$0	\$106	\$879	10	\$0	\$0	\$2,839	12	\$0	\$13	\$265	7	\$0	\$0	\$238	14	\$0	\$0	\$180	10	\$0	\$59	\$7,108
Sports Camps Expenses 2014 - Total	\$0	12	\$10,023	\$68,818	\$132,082	10	\$8,052	\$130,747	\$251,322	12	\$0	\$227	\$113,248	8	\$2,983	\$14,346	\$36,971	14	\$10,936	\$174,021	\$282,438	10	\$0	\$1,800	\$74,431
Sports Camps Expenses 2014 - MBB	\$0	12	\$130	\$4,838	\$27,448	10	\$0	\$15,379	\$34,549	12	\$0	\$0	\$9,543	8	\$0	\$1,162	\$6,188	14	\$0	\$8,061	\$33,620	10	\$0	\$0	\$8,495
Sports Camps Expenses 2014 - MHH	\$0	0				2				0				0				0				10	\$0	\$0	\$6,490
Sports Camps Expenses 2014 - MSK	\$0	0				2				0				0				0				4	\$0	\$0	\$0
Sports Camps Expenses 2014 - WBB	\$0	12	\$489	\$1,311	\$6,305	10	\$31	\$7,324	\$9,017	12	\$0	\$0	\$2,582	8	\$0	\$1,379	\$2,437	14	\$0	\$1,001	\$12,295	10	\$0	\$0	\$12,198
Sports Camps Expenses 2014 - WSK	\$0	0				2				0				0				0				4	\$0	\$0	\$0
Sports Camps Expenses 2014 - WSW	\$0	2				2				0				0				0				4	\$0	\$0	\$0
Sports Camps Expenses 2014 - WVB	\$0	12	\$0	\$9,108	\$17,011	10	\$1,551	\$10,839	\$20,595	12	\$0	\$0	\$6,518	7	\$0	\$2,836	\$1,762	14	\$0	\$6,188	\$14,477	10	\$0	\$0	\$6,998
Direct Facilities, Maintenance, and Rental 2014 - Total	\$3,800,871	12	\$4,810	\$20,198	\$48,358	10	\$9,318	\$18,408	\$55,718	12	\$2,113	\$48,334	\$144,755	8	\$14,891	\$28,788	\$248,274	14	\$1,703	\$18,114	\$78,081	10	\$12,418	\$104,149	\$108,171
Direct Facilities, Maintenance, and Rental 2014 - MBB	\$1,768	12	\$0	\$0	\$155	10	\$0	\$188	\$3,813	12	\$0	\$0	\$261	8	\$0	\$0	\$26	14	\$0	\$0	\$40	10	\$0	\$1,072	\$2,300
Direct Facilities, Maintenance, and Rental 2014 - MHH	\$2,34,281	0				2				0				0				0				10	\$410	\$14,302	\$118,353
Direct Facilities, Maintenance, and Rental 2014 - MSK	\$2,910	0				2				0				0				0				4	\$832	\$2,183	\$3,367
Direct Facilities, Maintenance, and Rental 2014 - WBB	\$2,440	12	\$0	\$0	\$48	10	\$0	\$194	\$2,444	12	\$0	\$0	\$38	8	\$0	\$0	\$0	14	\$0	\$0	\$346	10	\$0	\$3	\$1,828
Direct Facilities, Maintenance, and Rental 2014 - WSK	\$2,910	0				2				0				0				0				4	\$923	\$2,253	\$3,367
Direct Facilities, Maintenance, and Rental 2014 - WSW	\$15,773	2				2				0				0				0				4	\$77	\$284	\$968
Direct Facilities, Maintenance, and Rental 2014 - WVB	\$4,756	12	\$0	\$0	\$434	10	\$0	\$0	\$953	12	\$0	\$0	\$12	7	\$0	\$0	\$0	14	\$0	\$0	\$240	10	\$0	\$3	\$953
Indirect Facilities and Admin Support 2014 - Total	\$1,284,447	12	\$219,794	\$486,030	\$984,030	10	\$10,000	\$239,983	\$494,000	12	\$0	\$47,180	\$1,053,048	8	\$9,243	\$356,937	\$723,045	14	\$893,20	\$379,599	\$664,438	10	\$0	\$420,103	\$1,284,447
Medical Expenses and Insurance 2014 - Total	\$97,308	12	\$49,313	\$69,532	\$77,325	10	\$23,334	\$65,200	\$98,381	12	\$35,342	\$89,123	\$120,665	8	\$55,496	\$64,303	\$88,349	14	\$29,288	\$65,401	\$77,409	10	\$97,308	\$145,543	\$182,537
Other Operating Expenses 2014 - Total	\$2,70,071	12	\$159,036	\$242,943	\$346,337	10	\$270,071	\$322,745	\$382,458	12	\$40,773	\$105,598	\$242,233	8	\$92,383	\$116,041	\$209,670	14	\$63,724	\$151,870	\$238,604	10	\$243,472	\$381,099	\$432,837
Other Operating Expenses 2014 - MBB	\$9,348	12	\$675	\$2,133	\$5,363	10	\$9,348	\$15,358	\$19,989	12	\$7	\$2,945	\$11,948	8	\$2,372	\$5,728	\$6,894	14	\$1,880	\$2,844	\$11,701	10	\$5,487	\$11,012	\$14,754
Other Operating Expenses 2014 - MHH	\$146,308	0				2				0				0				0				10	\$3,399	\$48,354	\$124,820
Other Operating Expenses 2014 - MSK	\$2,612	0				2				0				0				0				4	\$1,331	\$3,182	\$5,170
Other Operating Expenses 2014 - WBB	\$10,194	12	\$1,539	\$2,490	\$3,734	10	\$8,792	\$11,490	\$14,319	12	\$246	\$1,440	\$4,389	8	\$1,812	\$2,533	\$8,925	14	\$1,930	\$1,884	\$6,017	10	\$5,184	\$8,185	\$13,161
Other Operating Expenses 2014 - WSK	\$1,803	0				2				0				0				0				4	\$1,023	\$2,918	\$5,184
Other Operating Expenses 2014 - WSW	\$5,833	2				2				0				0				0				4	\$1,195	\$1,649	\$2,636
Other Operating Expenses 2014 - WVB	\$12,576	12	\$202	\$1,188	\$4,412	10	\$1,880	\$8,217	\$10,850	12	\$69	\$845	\$8,334	7	\$970	\$1,385	\$6,908	14	\$841	\$1,479	\$6,055	10	\$2,170	\$6,273	\$11,570
Grand Total Expenses 2014	\$8,646,773	12	\$4,078,327	\$5,313,603	\$6,460,878	10	\$4,911,313	\$5,342,574	\$6,486,773	12	\$1,704,213	\$5,316,390	\$6,825,369	8	\$2,572,383	\$3,885,154	\$4,188,775	14	\$5,435,844	\$4,587,761	\$6,049,619	10	\$6,991,340	\$8,340,714	\$11,481,200
Total Expenses 2014 - MBB	\$7,29,478	12	\$398,005	\$493,311	\$494,841	10	\$465,174	\$559,549	\$791,180	12	\$400,022	\$584,549	\$744,192	8	\$270,414	\$375,580	\$424,109	14	\$326,448	\$385,823	\$888,143	10	\$319,419	\$443,184	\$729,478
Total Expenses 2014 - MHH	\$2,519,171	0				2				0				0				0				10	\$1,418,388	\$1,835,409	\$2,148,193
Total Expenses 2014 - MSK	\$2,36,101	0				2				0				0				0				4	\$187,078	\$247,913	\$352,228
Total Expenses 2014 - WBB	\$558,467	12	\$104,528	\$176,382	\$434,043	10	\$491,808	\$499,320	\$851,841	12	\$275,608	\$392,690	\$530,888	8	\$283,133	\$306,379	\$419,461	14	\$306,187	\$354,634	\$414,427	10	\$399,417	\$528,538	\$712,434
Total Expenses 2014 - WSK	\$2,26,723	0				2				0				0				0				4	\$171,795	\$242,288	\$381,877
Total Expenses 2014 - WSW	\$4,66,211	2				2				0				0				0				4	\$772,390	\$89,401	\$1,299,918
Total Expenses 2014 - WVB	\$519,219	12	\$285,880	\$321,994	\$388,921	10	\$315,359	\$393,131	\$519,219	12	\$244,307	\$349,562	\$480,342	7	\$150,801	\$219,697	\$249,142	14	\$246,423	\$299,192	\$387,735	10	\$342,371	\$489,114	\$591,837
2014 Allocated Revenue as Percentage of Total Revenues	7.6%	12	8.4%	8.6%	9.0%	10	7.6%	8.1%	8.5%	12	7.5%	9.9%	9.5%	8	8.6%	8.8%	9.1%	14	7.0%						

Section 8

Appendix B

NCAA 'Model Division II Athletics Program'



DIVISION II MODEL ATHLETICS DEPARTMENT DOCUMENT



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Purpose

The Division II Athletics Directors Association (ADA) has created the Division II Model Athletics Department Document as a tool to outline the principles and features by which an ideal athletics department at the Division II level should be built. Section One of the document outlines guiding principles and strategic goals that might help to enhance operations for the athletics program. Section Two of the document is a sample Division II athletics program and focuses on outlining specific features that are seen in successful programs.

Some of the principles contained in this document may reflect an institution's current state of operations; others may be unrealistic for some schools to achieve. The Division II ADA understands that Division II has a very diverse membership of varying sizes and institutional missions, and different institutions may be at different places in their efforts to reach the ideals outlined in this document. However, most of the guidelines outlined in the document represent attributes that are found in successful Division II athletics programs and reflect real goals that, if achieved, should enhance an institution's operations.

Without exception, a Division II athletics program should be an extension of the educational mission of the institution and reflect the standards of higher education. Like many other Division II model documents, this model is meant to serve as a resource for Division II institutions in implementing the NCAA Division II Strategic Positioning Platform and Strategic Plan to their unique settings. However, the information contained in this document is provided as a reference and does not constitute binding advice on any member institution.

Background

In 2002, the Division II ADA identified a need to define a model athletics department at the Division II level. Led by past presidents Mac Cassell, Bill Fusco and Jon Carey, the ADA developed a document entitled "Guiding Principles for a Model Division II Athletics Program", which had as its base 21 guiding principles to assist Division II administrators as they strategically planned for program enhancements. The document was endorsed by the NCAA Division II Management Council and Presidents Council, and over time was also used to evaluate new and reclassifying institutions. The Strategic Plan and the NCAA Division II Institutional Self-Study Guide (ISSG) served as resources for development of the original document and its subsequent updates.

After the Presidents Council adopted the Strategic Positioning Platform in 2006, which more clearly defines the unique philosophy and position of Division II within the overall National Collegiate Athletics Association, the Division II ADA was charged with modifying the original Guiding Principles for a Model Division II Athletics Program so that it more closely aligns with the Division II Strategic Positioning Platform and the key attributes of the Platform. The platform includes a Division II positioning statement that describes the student-athlete experience in Division II as "a comprehensive program of learning and development in a personal setting and includes academic achievement, high-level athletics and service to the community." In addition,

the platform also describes the six Division II Attributes: Learning, Service, Passion, Sportsmanship, Resourcefulness and Balance.

The second version of the document, entitled “Models for Success for a Division II Athletics Program,” was adopted in 2008. Parts of the original document remained unchanged; however, the revised document more closely aligned with the Strategic Positioning Platform. The various roles and responsibilities for athletics department staff and the 21 guiding principles were linked in the revised document to the six NCAA Division II attributes at the forefront of the platform.

While the Models for Success for a Division II Athletics Program was originally created for use by active Division II institutions, the NCAA Division II Membership Committee has also used this document when reviewing applications from institutions in the Division II membership process. The Membership Committee uses other documents as well to guide institutions through the membership process, such as the minimum requirements to be considered for Division II membership; the ISSG (which was most recently revised in 2010); and the annual report (specific to the membership process).

Hearing from current Division II members that institutions in the membership process are being held to a higher standard than active Division II institutions and that more should be done to raise the standards of current active members, the Membership Committee recommended a review of the Model for Success for a Division II Athletics Program to align with other documents, such as those used by the Membership Committee for review of institutions in the membership process.

The Division II ADA believes it is the right time to look at all of these documents to ensure they align so that all Division II institutions are being held to the same standards. The Division II ADA initiated its review of the Models for Success for a Division II Athletics Program in the fall of 2012. This latest version, entitled “Division II Model Athletics Department Document,” was endorsed by the Division II ADA, Management Council and Presidents Council in the summer of 2013.

SECTION ONE

Guiding Principles

As stated before, this Model Athletics Department Document is meant to outline the guiding principles and strategic goals by which an ideal athletics department at the Division II level should be built. The document divides the guiding principles according to the five strategic goals for Division II. However, the order in which the guiding principles appear is not meant to prioritize one principle over the other.

Academics and Life Skills.

Provide Division II student-athletes a path to graduation while cultivating skills and knowledge for life ahead; learning in high-level athletics competition; and developing societal attitudes through service to community.

Academic Success. A model Division II athletics program shall be committed to the academic success of its student-athletes, measured in part by the total number of student-athletes who earn degrees within six years of initial collegiate enrollment and the fact that student-athletes graduate at least at the same rate as the institution's student body. [For more information related to Division II Academic Success (including Academic Success Rates and Federal Graduation Rates) please [click here](#). You may also log in to the membership side of the NCAA website and follow this path: Governance⇒Division II⇒Resources and Best Practices⇒Academics and Student-Athlete Well-Being.]

Life Skills. A model Division II athletics program shall be committed to the total development of a student-athlete's life skills, as evidenced by implementing a Life Skills or similar program. Life skills programming should effectively engage the community in preparing student-athletes for successes both concurrent with their athletics careers and after their collegiate experiences. A model Division II athletics program will assist student-athletes in developing, identifying and applying transferable skills such as citizenship and leadership in their careers and in their community.

Health and Safety. A model Division II athletics program shall protect the health of and provide a safe environment for each of its student-athletes. Practices should adhere to federal, state, and local regulations; NCAA bylaws and sport playing rules; and the NCAA Sports Medicine Handbook. A model athletics program shall have a designated team physician(s) providing input for athletics healthcare policies and directing athletics trainers. Athletics healthcare providers (e.g. athletic trainers, team physicians) shall be empowered to have the unchallengeable authority to determine management and return-to-play of any ill or injured student-athletes. Health care providers for the student-athlete shall be appointed by and shall report to administrators independent from coaches (e.g., health center, campus hospital, student affairs). A model athletics program shall oversee the development and implementation of a policies and procedures document including, but not limited to healthcare providers' job descriptions, emergency action plans, stu-

dent-athlete medical examinations and clearance to participate (sickle cell trait), and student-athlete medical care and return to play (concussion management). [The Sports Medicine Handbook can be found by [clicking here](#). You may also log in to the membership side of the NCAA Web site and follow this path: Student-Athlete Programs⇒Health and Safety⇒NCAA Sports Medicine Handbook.] [For more information on student-athlete health and safety, click the Sport Science Institute link at www.ncaa.org (membership login not required).]

Student-Athlete Well-Being. A model Division II athletics program shall protect student-athlete well being. The athletics program shall ensure that adequate support services are available for its student-athletes. These support services could include, but should not be limited to, academic tutoring, counseling for academic and personal problems, counseling regarding gambling, wellness programs, and alcohol and drug awareness. A model Division II athletics program should regularly interact and work with other departments on campus (e.g., student affairs) to assist in ensuring student-athlete well-being and an adequate provision of support services. Finally, a model athletics program should have written policies and procedures to assess the well being of student-athletes.

Athletics Operations and Compliance.

Commit to institutional control by establishing a system for operations and compliance that is engaged and functioning.

Integration and Institutional Control. A model Division II athletics program is integral to the educational mission of the institution, is fully integrated as an athletics department in the institution's budget and management operations, and is committed to the principle of institutional control. A model Division II athletics program should be an extension of the educational mission of the institution and higher education. A model athletics program is committed to ensuring that student-athletes learn in the classroom, on the field of play and through the overall experience of being a college student. Finally, a model program should have written statements of authority, organizational charts and standard operating procedures for hiring, budget, policies, and compliance.

Chancellor or President Oversight. In a model Division II athletics program, the institution's chancellor or president shall have the ultimate responsibility and final authority for the conduct of the intercollegiate athletics program. The institution's chancellor or president shall set forth a vision for the institution's intercollegiate athletics program; ensure that adequate resources exist for the athletics department to carry out this vision; ensure athletics is an extension of the educational mission of the institution; ensure the activation of the Division II Strategic Positioning Platform at the institution and in the community; emphasize the importance of the institution's compliance system and the roles of various departments (e.g., financial aid office, registrar) in this system; prioritize self-reporting of compliance violations; and emphasize commitment to diversity and inclusion, including compliance with Title IX.

Strategic Plan for Intercollegiate Athletics. A model Division II athletics program features a strategic vision for an integrated athletics model that specifies the goals and objectives for the

intercollegiate athletics experience and identifies how athletics enhances the mission of the campus. A model Division II athletics department shall engage in long range planning and develop a long-range strategic plan that supports initiatives consistent with the Division II Strategic Positioning Platform and Strategic Plan.

Director of Athletics. A model Division II athletics program shall feature a full-time administrator who takes responsibility for the academic and athletics success of the athletics department. As the manager for the department, the director of athletics shall implement the institution's vision for intercollegiate athletics consistent with the institution's educational mission and philosophy. The director of athletics is also responsible for creating an environment that prioritizes sportsmanship and civility, student-athlete well-being, and establishing departmental goals that are aligned with the Strategic Positioning Platform, including the role athletics can play in strengthening the bond between the institution and community. The director of athletics should serve as a primary athletics administrator and should not have other major responsibilities (e.g., should not also serve as a compliance officer; should not also serve as a coach). With the adoption of the Strategic Positioning Platform and implementation of the six key attributes, the importance of having sufficient athletics department staff to promote the platform through its new community-engagement initiative is further demonstrated. The director of athletics should be a leader in planning and implementing the strategic plan for intercollegiate athletics, which should be consistent with the strategic plans for the institution and Division II.

Faculty Athletics Representative (FAR) Involvement. A model Division II member institution shall include the active involvement of the FAR as the key institutional liaison to the athletics department. The FAR should be supported and funded by the institution to perform these functions. The FAR should have a well-defined and written position description to clarify roles and responsibilities. The involvement of the FAR should include a focus on student-athlete well-being, academic integrity, and institutional control. The FAR should also serve as a key contact for student-athletes, as well as being an independent source of counsel, assistance and information. See the Division II Model Faculty Athletics Representative Document for detailed information related to the role of the FAR, including the range of expected responsibilities of the FAR and the processes involved in performing the various aspects of the role. [[Click here](#) to access the Model FAR Document. You may also log in to the membership side of the NCAA Web site and follow this path: Governance⇒Division II⇒Resources and Best Practices⇒Model FAR.]

Senior Woman Administrator (SWA) or Fifth Representative to the Governance Structure. An institutional SWA is a designation given to the highest-ranking female involved with the management of an institution's intercollegiate athletics program. An institution with a female director of athletics may designate a different female involved with the management of the institution's program as a fifth representative to the NCAA governance system. The SWA is not the senior "women's" administrator, nor is the role intended to be restricted to the individual supervising women's sports. A model Division II athletics program shall include active involvement of the SWA or fifth representative to the governance structure in decision making regarding key issues; be involved in the general operations of the athletics department; and shall be a member of the director of athletics' senior management team. The SWA or fifth representative

to the governance structure should be a senior level administrator and she should have the title of assistant or associate athletics director.

Coach's Role. A model Division II athletics program shall feature an environment where head coaches understand their responsibility in establishing a culture of compliance with conference and NCAA rules within the program. A model athletics program features coaches who have a clear understanding of the institution's emergency medical plans and are certified in first aid, cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) use. A model athletics program also features coaches who are committed and sensitive to the well-being of student-athletes.

Student-Athlete Advisory Committee (SAAC) Involvement. A model Division II athletics program shall feature an active institutional SAAC that represents the concerns and ideas of the institution's student-athletes in all sports and is committed to the overall well-being of the student-athlete. The institution should designate an athletics department administrator to serve as a liaison to the SAAC and have at least one student-athlete representative on the conference SAAC. See the Division II SAAC Informational Guide and Planning Resource for detailed information on how to establish and support the work of an institutional SAAC. [[Click here](#) to access the SAAC Informational Guide and Planning Resource. You may also log in to the membership side of the NCAA website and follow this path: Governance⇒Division II⇒Resources and Best Practices⇒DII SAAC Informational Guide and Planning Resource.]

Athletic Trainers. A model Division II athletics program shall feature an adequate number of certified athletic trainers who are able to provide for the safety and well-being of the student-athletes across sports based on the National Athletics Trainers Association (NATA) guidelines and the Appropriate Medical Coverage of Intercollegiate Athletics (AMCIA) document.

Compliance. A model Division II athletics program shall feature a full-time compliance coordinator whose primary responsibilities are the oversight of the institution's compliance system, the coordination of the institution's rules education and the monitoring of rules compliance. The compliance officer should not be a coach and should not be the director of athletics. The compliance officer should also work in conjunction with other departments on campus and the institution's Title IX officer to ensure compliance with Title IX, specifically in the areas of participation, scholarships, and treatment of existing athletes and programs. The athletics department should use an electronic or Web-based system for compliance monitoring. The department should also commit to a regular external assessment (e.g., compliance review by the NCAA, conference) to evaluate the strengths and weaknesses of the institution's compliance systems.

Strategic Communications. A model Division II athletics program shall feature a person responsible for promoting the institution's athletics department, and for building key relationships with the media and the community. The athletics program should include marketing strategies for the Division II Strategic Positioning Platform and the six key attributes of the platform. All institutional constituencies should share the task of implementing these strategies. See the Division II Model Strategic Communications Document for detailed information on how to develop strategic and purposeful communications, including best practices and suggestions to evaluate the ef-

fectiveness of the institution's investments in communications and what opportunities exist for the athletics department to deliver maximum returns for the institution's mission. [The Model Strategic Communications Document can be accessed by [clicking here](#). You may also log in to the membership side of the NCAA Web site and follow this path: Governance⇒Division II⇒Hot Topics⇒Division II Model Strategic Communications Document.]

Campus Relations. A model Division II athletics program features a communication strategy to keep other key departments and positions (student affairs, registrar, financial aid director, development, communications) on campus up to date regarding athletics department issues. Through communication and collaboration, a model athletics program will reach outward to communities, as well as inward to other campus units.

Fundraising. A model Division II athletics program provides for an individual whose primary assignment is athletics fundraising and development. If that individual is the director of athletics, an additional assistant athletics director would be necessary for the day-to-day operations of the department. If the function is handled outside the athletics department, the institution's development office should provide for an individual whose primary responsibility is athletics fundraising and development.

Continuing Education and Professional Development. A model Division II athletics program shall be committed to sending its key personnel to educational events (e.g., NACWAA National Convention, NCAA Regional Rules Seminars) and to the annual NCAA Convention to enhance the success of the institution and to further the professional development of the coaches and administrators in the athletics department. In addition, the athletics department should look for regional and national workshops or seminars to send student-athletes to enhance their leadership skills. Finally, the institution shall be committed to providing professional development opportunities for the FAR (e.g., attendance at the Faculty Athletics Representative Association Annual Meeting and Symposium, FAR Fellows Institute, NCAA Convention).

Assessment. A model Division II athletics program shall feature a tool that is used as a written assessment each year to measure the student-athletes' experience. In addition, the athletics department should feature annual written evaluations by managers (e.g., director of athletics, SWA) regarding the performance of coaches and administrators.

Game Day and Conference and National Championships.

Provide fair and equitable competition and a quality, positive and rewarding game day and conference and national championship experiences.

Community Engagement. A model Division II athletics program shall be committed to the Division II Community Engagement Initiative for developing student-athletes and communities by actively engaging shared experiences. The institution shall demonstrate with specific examples a commitment to engaging the community by the institution and department of athletics, including coaches and student-athletes. The institution shall have a procedure for documenting community engagement activities.

Game Environment. A model Division II athletics program shall emphasize that a “family friendly” environment should exist at all athletics department events and shall promote and support a positive game environment that will encourage all student-athletes, coaches and fans to respect each other, practice civility, encourage teamwork and understand citizenship responsibilities during the conduct of intercollegiate practice and competitions. An athletics department should develop a policy on sportsmanship and fan behavior for home events. The Student-Athlete Advisory Committee could provide leadership with the development of such a policy. The athletics department should also increase awareness and commitment to sportsmanship by engaging in the RESPECT campaign.

Facilities. A model Division II athletics program shall demonstrate that it has adequate facilities to operate a Division II intercollegiate athletics program. Such facilities should provide a safe environment for student-athletes to practice and compete. In addition, a model program shall comply with the minimum requirements to host an NCAA Regional Championship.

Membership and Positioning Initiatives.

Utilize the uniqueness of the Division II model to establish Division II as a membership destination and to ensure long-lasting stability.

Institutional Self-Study Guide. A model Division II athletics program shall conduct a comprehensive self-study and evaluation of its intercollegiate athletics program at least once every five years, using the ISSG. Note that the five-year cycle should be accelerated when there are personnel or administrative changes on campus.

Finances and Sports Sponsorship. A model Division II athletics program shall be administered with prudent management and fiscal practices to ensure financial stability. Sufficient operating and travel budgets should be maintained to allow for the effective operation of the athletics department. The current average for a Division II athletics department budget is posted online in the NCAA Division II Membership Report. A model Division II athletics program should also feature participation opportunities that are consistent with the institution’s mission and the interests of the institution’s student-athletes. The minimum sports-sponsorship and financial aid requirements are legislated in the NCAA Division II Manual. The athletics department shall ensure a commitment to Title IX through participation opportunities aligning with the institution’s undergraduate enrollment. A model program shall also ensure a financial commitment to achieving gender equity.

Life in the Balance. A model Division II athletics program shall provide growth opportunities through academic achievement, learning in high-level athletic competition and development of positive societal attitudes in service to community. The balance and integration of these different areas of learning opportunity provide Division II student-athletes a path to graduation while cultivating a variety of skills and knowledge for life ahead.

Conference Membership. A model Division II athletics program shall strive to be a full active member of a Division II conference and work with the conference office and other members of the conference to run successful athletics programs in the conference, region and division. Con-

ference membership increases the likelihood of operating a successful, competitive program in Division II. In addition, conference membership could increase championships participation opportunities for student-athletes. See the Division II Model Conference Office Document for detailed information on the various roles and responsibilities for commissioners and conference office staff, as well as guiding principles for a model conference office. [[Click here](#) to access the Division II Model Conference Office Document. You may also log in to the membership side of the NCAA Web site and follow this path: Governance⇒Division II⇒Resources and Best Practices⇒Model Conference Office.]

Diversity and Inclusion.

Promote diversity and foster an environment of inclusion.

Diversity. A model Division II athletics program shall be committed to the principle of diversity. A model program shall promote an atmosphere of respect for and sensitivity to the dignity of every person in all areas of potential discrimination (e.g., race, gender, ethnicity, religious affiliation, national origin, sexual orientation, transgender student-athletes, disabilities, international student-athletes). A model Division II athletics program shall have a diversity plan for athletics.

Inclusion. A model Division II athletics program shall be committed to the principle of inclusion. A model program shall value the opinions of all, initiate a leadership role on campus in this area and, through diverse hiring pools, strive for diversity in the institution's administrative and coaching positions. The athletics department shall focus on the needs of every individual and ensure that the right conditions are in place for each person to achieve his or her full potential. A model Division II athletics program shall have an inclusion plan for athletics.

Gender Equity. In a model Division II athletics program, both the men's and women's sports programs would accept as fair and equitable the overall program of the other gender. A model Division II athletics program shall have a gender-equity plan for athletics.

Title IX. No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance. A model Division II institution shall have a Title IX committee and a Title IX officer to ensure compliance with Title IX.

SECTION TWO

Sample Division II Athletics Program

Based on the guiding principles identified in Section One, the Division II ADA has developed the following Sample Division II Athletics Program. This sample athletics program outlines specific features (staffing, technology, office locations, salaries and benefits) that may assist in building an ideal Division II athletics department.

Please note that the Division II ADA understands that while some of the features in this sample may already exist at your institution, others may be unrealistic to achieve. However, these features are offered to assist in the evaluation of your current program operations and to encourage discussion of possible ways to improve your institution's athletics program.

Staff

The Division II ADA recommends that a model athletics department should consist of no less than four full-time staff members. In addition to a full-time director of athletics, each office should have three full-time employees (who may have the title of assistant/associate athletics director, compliance coordinator, administrative assistant, or other title as appropriate). At least one of the administrators should be a female. Head and assistant coaches, in some sports, should also assume some administrative responsibilities.

Using job descriptions of different staff members within several athletics departments, the Division II ADA created the following list as examples of duties and responsibilities that might be assigned to the different staff members in the department.

Director of Athletics

The Director of Athletics at the institution should report directly to the chancellor or president (or have access to the chancellor or president if reporting directly to a vice-president). The director of athletics should be responsible for the day-to-day operations of the department and the supervision of the athletics department staff. In addition, the director of athletics could have the following duties/responsibilities:

- Establish and coordinate departmental goals that are aligned with the Division II Strategic Positioning Platform and Strategic Plan, including the role athletics can play in strengthening the bond between the institution and community.
- Be accountable for the compliance and fiscal stability of the athletics department.
- Be the champion and primary caretaker for the institution's athletics department's strategic plan and compliance with Title IX.

- Promote effective communication among the institution's chancellor or president, staff, faculty, student-athletes, media and the public.
- Take an active role in conference and national affairs.
- Maintain communications with outside organizations that are vital to the athletics department's operations, such as the NCAA, National Association of Collegiate Directors of Athletics (NACDA), National Association of Collegiate Woman Athletics Administrators (NACWAA), College Sports Information Directors of America (CoSIDA), etc.
- Provide professional growth opportunities for athletics department staff.
- Coordinate fundraising and development activities for the department or communicate with other units on campus that have this responsibility.

Athletics Administrator

One of the athletics administrator positions should be designated as the senior woman administrator, the highest-ranking female involved with the management of the institution's intercollegiate athletics program. If the director of athletics is a female, she may designate a different female involved with the management of the institution's program as the SWA or fifth representative to the NCAA governance system.

Administrator functions could be assigned to any of the following titles, depending on the size of the department:

- Associate/Assistant Athletics Director.
- Director of Marketing/Promotions
- Sports Information/Media Relations Director.
- Director of Athletics Communications.
- Athletics Development Director.
- Compliance Coordinator.
- Facilities/Operations Manager.
- Athletic Trainer.
- Business Manager.
- Equipment Manager.

In addition, administrator duties/responsibilities could include:

- Assist with institutional marketing, fundraising and development activities.
- Assist with athletics department goals in strengthening the bond between the institution and community.
- Enhance athletics department community relations by marketing, promoting and communicating community engagement activities and positive game environment initiatives.
- Manage the athletics department's compliance and monitor compliance issues, including educating staff regarding NCAA rules and regulations, administering secondary rules violations and institutional rules violation investigations.
- Monitor the commitment to diversity of the athletics department staff and student-athletes.
- Coordinate and produce news releases and printed promotional material.
- Coordinate all athletics department awards.
- Serve as the department's primary media liaison.
- Manage the athletics department's Web page.
- Organize professional development opportunities for key department personnel.
- Coordinate the meetings, activities and professional development activities for the Student-Athlete Advisory Committee.
- Apply for and monitor awards, scholarships and grants made available through the conference and from the NCAA.
- Help coordinate the institution's student-athlete support services (e.g., Life Skills).
- Assist with sport event administration.
- Supervise coaches and other athletics department personnel, as assigned.
- Assist in the athletics department budgetary process.
- Coordinate athletics department statistics services.

Administrative Assistant

Administrative assistant's (clerical) duties/responsibilities could include:

- Manage the athletics department office.
- Maintain files required by the NCAA and conference office.
- Coordinate clerical work for the full-time staff.
- Other specific duties as assigned by the director of athletics.

Technology

Athletics department technology and communication capabilities should be consistent with those that exist in other departments on campus.

Appropriate staff members of the athletics department might be provided with the following capabilities, depending on specific duties and responsibilities.

- Hardware and software that permit the electronic transfer of statistics.
- Telephone system that includes voice mail.
- Athletics department Web page.
- Compliance Assistant Software or Web technology for compliance monitoring.
- Videoconferencing capabilities.
- Laptop computers with Internet access.
- E-mail accounts.
- Cell phones.

Office Locations

Each athletics department should have sufficient office space so that athletics department personnel (coaches and administrators) are located in one building.

Salaries and Benefits

Salary and benefits for the director of athletics should be comparable to other similar administrators on campus. [The Division II ADA has collected data on salaries for various administrative positions. The most recent data is available [online](#). The salary ranges may reflect differences in the cost of living in various regions of the country, private vs. public institutions, local collective bargaining agreements and market forces. Coaches' salaries will vary by sport, and by full-time status and responsibilities.]

All full-time employees of the athletics department should have benefits comparable to other full-time employees on campus.

Note that all salary and benefit decisions for coach and administrative positions are subject to regulations set forth in the Fair Labor Standards Act.

Section 9

Appendix C

NCAA Division II Revenues & Expenses Report

Revenues & EXPENSES

2004 – 2014

**NCAA® DIVISION II
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT**





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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September 2015

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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 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 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

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

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.

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		80%		92%		85%
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
Grants-in-Aid			
Men	11%	18%	16%
Women	13%	21%	18%
Administrative and Non-gender	0%	1%	1%
Total	24%	40%	34%
Guarantees and Options			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	0%	0%
Salaries and Benefits – University paid			
Men	11%	7%	9%
Women	11%	7%	9%
Administrative and Non-gender	15%	11%	12%
Total	38%	25%	30%
Team travel			
Men	5%	4%	4%
Women	4%	4%	4%
Administrative and Non-gender	0%	1%	1%
Total	9%	8%	8%
Recruiting			
Men	1%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	0%	0%
Total	1%	1%	1%

	Public	Private	Total
Equipment/uniforms/supplies			
Men	2%	2%	2%
Women	2%	1%	1%
Administrative and Non-gender	1%	1%	1%
Total	4%	3%	4%
Fundraising			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	0%	1%
Total	2%	1%	1%
Game Expenses			
Men	1%	1%	1%
Women	1%	1%	1%
Administrative and Non-gender	0%	0%	0%
Total	2%	2%	2%
Medical			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	1%	1%	1%
Total	1%	1%	1%
Membership Dues			
Men	0%	0%	0%
Women	0%	0%	0%
Administrative and Non-gender	0%	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)

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.

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

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

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.

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 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	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)

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.

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.

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.
Athletics Aid Equivalencies	Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.
Capital Expenditures	Also called Balance Sheet Expenditures, these are the additional costs of physical plant assets that provide material benefits extending beyond the current period. Examples would be stadium or arena expansions or training room construction.
Division I without Football	This division was formerly known as Division I-AAA. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.
Division II	For Division II institutions, at least 50 percent of all football games must be played against FBS, FCS or Division II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial-aid requirements.

Division III	For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance or scheduling, and financial aid is not permitted.
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.
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's women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.
Generated Revenues	Those revenues generated independently by the athletics program, such as ticket sales, concessions, alumni/booster contributions, and NCAA and conference distributions.

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.	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.)
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.	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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