15-Year Trends in Division II Athletics Finances
Data

- The data used here was collected from the NCAA Membership Financial Reporting System for fiscal years 2004-05 through 2018-19.
- Significant changes were made to the process beginning with the data collection in 2004-05 (for example, definitional changes, agreed-upon procedures, etc.), so previous data are not comparable.
- In Division II, 310 schools provided data to the NCAA Membership Financial Reporting System.
Generated Revenue Sources

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

Allocated support:

- Student activity fees.
- Direct government support.
- Direct institutional support.
- Indirect institutional support.
Summary Data for Division II (by Football Sponsorship)
## Median (and Range) 2019 Revenues and Expenses for Division II Institutions by Football Sponsorship

<table>
<thead>
<tr>
<th></th>
<th>Division II With Men’s Football</th>
<th>Division II Without Men’s Football</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Median</td>
<td>Minimum</td>
</tr>
<tr>
<td>Generated Revenues</td>
<td>$887,192</td>
<td>$7,500</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$7,432,835</td>
<td>$288,336</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$7,386,086</td>
<td>$1,534,871</td>
</tr>
</tbody>
</table>
Summary of 2019 Data for Division II Schools With Men’s Football

- Large disparities were seen in both revenues and expenses across Division II schools with men’s football. Expenses ranged from approximately $1.5 million to $23 million, and total revenues ranged from $288,000 to $23 million. The median expenses for this group of institutions was $7.4 million.
- The generated revenues ranged from $7,500 to $5.5 million. The median generated revenue was approximately $887,000.
- Generated revenues did not exceed expenses for any school in 2019.
- The median negative net generated revenue was approximately $6.1 million. This could be construed as the cost to the school of running a Division II athletics program with football.
Large disparities were seen in both revenues and expenses across Division II schools without men’s football. Expenses ranged from approximately $378,000 to $32.6 million, and total revenues ranged from nearly $59,000 to $32.2 million. The median expenses for this group of schools was $5.8 million.

The median generated revenues ranged from $0 to $2.8 million. The median generated revenue was approximately $414,000.

Generated revenues did not exceed expenses for any school in 2019.

The median negative net generated revenue for Division II schools without men’s football is approximately $5.5 million. This could be construed as the cost to the school of running a Division II athletics program without football.
Revenue and Expense Trends from 2005 to 2019 (by Football Sponsorship)
Division II Median Total Revenues With and Without Football (2005-2019)

Percentage increase from 2005 to 2019:
With Men’s Football = 108.9%
Without Men’s Football = 165.8%
Division II Median Generated Revenues

Percentage increase from 2005 to 2019:
With Men’s Football = 94.2%
Without Men’s Football = 114.3%
Division II Median Total Expenses

Percentage increase from 2005 to 2019:
With Men’s Football = 114.1%
Without Men’s Football = 145.6%
Division II Net Operating Results Excluding Allocated Support With or Without Football (2005-2019)

With Men's Football = 129.8%
Without Men's Football = 175.2%
Summary of 2005-2019 Trends for Division II Schools With Football

- Over the 15-year period, median generated revenues grew by 94%. Median total expenses grew by 114%.
- The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately $2.7 million in 2005 to approximately $6.1 million in 2019. This represents a change of about 130% over that 15-year period.
Summary of 2005-2019 Trends for Division II Schools Without Football

Over the 15-year period, median generated revenues grew by 114%. Total expenses grew by 146%.

The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately $2 million in 2005 to approximately $5.5 million in 2019. This represents a change of about 175% over that 15-year period.
Division II Median Allocated Revenues as a Percentage of Total Revenues With and Without Football (2005-2019)
Division II Median Student Fees as a Percentage of Total Revenues With Football (2005-2019)
Division II Median Contributions as a Percentage of Total Revenues With and Without Football (2005-2019)
Division II Median Athletics Aid as a Percentage of Total Expenses With and Without Football (2005-2019)

- With Men's Football
- Without Men's Football

Division II Median Coaches’ Compensation as a Percentage of Total Expenses With and Without Football (2005-2019)
Division II Median Administrative Staff Compensation as a Percentage of Total Expenses With and Without Football (2005-2019)
Division II Median Team Travel as a Percentage of Total Expenses With and Without Football (2005-2019)
Division II Median Medical Expenses and Insurance as a Percentage of Total Expenses With and Without Football (2005-2019)
Division II Median Other Additional Expenses as a Percentage of Total Expenses With and Without Football (2005-2019)
Division II Median Athletics Aid Per Student-Athlete With and Without Football (2005-2019)
Division II Median Athletics as a Percentage of Institutional Expenditures With and Without Football (2005-2019)