



Research

A blue and white pennant with the NCAA logo is positioned diagonally across the frame. The pennant is white with a blue border and a blue circle containing the white letters "NCAA".

15-Year Trends in Division II Athletics Finances

Data

- ▶ The data used here were 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 III, 209 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 III (by Football Sponsorship)



Median (and Range) 2019 Revenues and Expenses for Division III Schools by Football Sponsorship

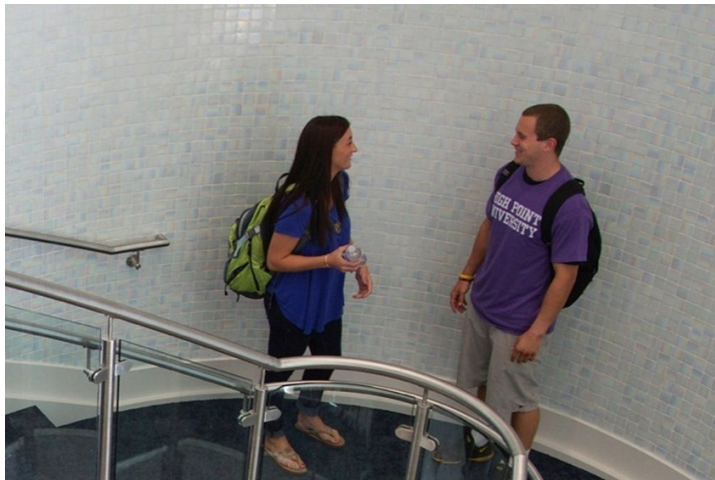
	Division III With Men's Football			Division III Without Men's Football		
	Median	Minimum	Maximum	Median	Minimum	Maximum
Generated Revenues	\$428,011	None	\$2,767,365	\$197,533	None	\$1,080,551
Total Revenues	\$4,359,930	\$593,994	\$18,491,150	\$2,494,354	\$50,095	\$12,326,817
Total Expenses	\$4,344,742	\$1,265,857	\$18,491,150	\$2,534,119	\$477,916	\$11,761,437
Net Generated Revenue	\$(3,769,619)	\$(16,223,544)	\$(1,154,890)	\$(2,328,559)	\$(10,680,886)	\$(428,186)

Summary of 2019 Data for Division III Schools With Men's Football

- ▶ Large disparities were seen in both revenues and expenses across Division III schools with men's football. Expenses ranged from approximately \$1.3 million to \$18.5 million, and total revenues ranged from \$590,000 to \$18.5 million. The median expenses for this group of schools was \$4.3 million.
- ▶ Generated revenues ranged from \$0 to \$2.8 million. The median generated revenue was approximately \$428,000.
- ▶ Generated revenues did not exceed expenses for any school in 2019.
- ▶ The median negative net generated revenue was approximately \$3.8 million. This could be construed as the cost to the school of running a Division III athletics program with football.

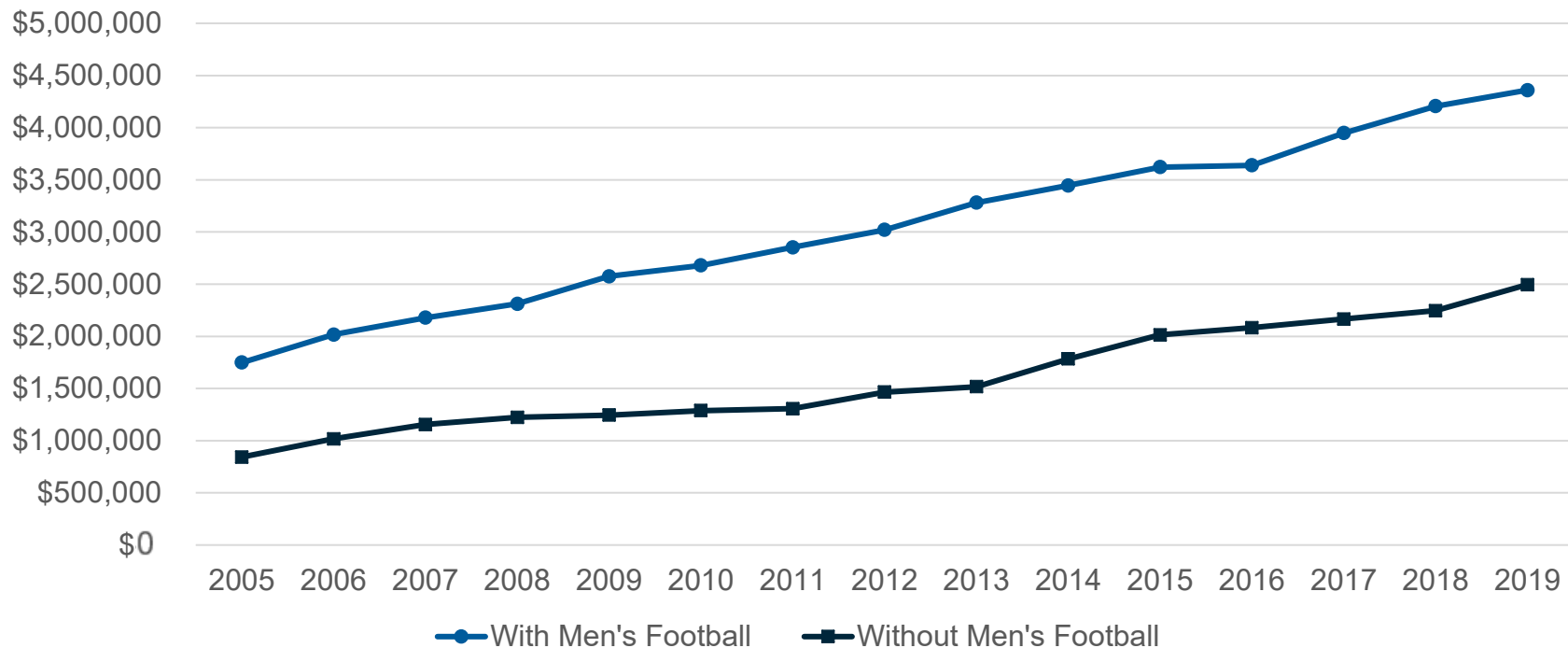
Summary of 2019 Data for Division III Schools Without Men's Football

- ▶ Large disparities were seen in both revenues and expenses across Division III schools without men's football. Expenses ranged from approximately \$480,000 to \$11.8 million, and revenues ranged from \$50,000 to \$12.3 million. The median expenses for this group of schools was \$2.5 million.
- ▶ Generated revenues ranged from \$0 to \$1.1 million. The median generated revenue was approximately \$198,000.
- ▶ Generated revenues did not exceed expenses for any school in 2019.
- ▶ The median negative net generated revenue for Division III schools without men's football is approximately \$2.3 million. This could be construed as the cost to the school of running a Division III athletics program without football.



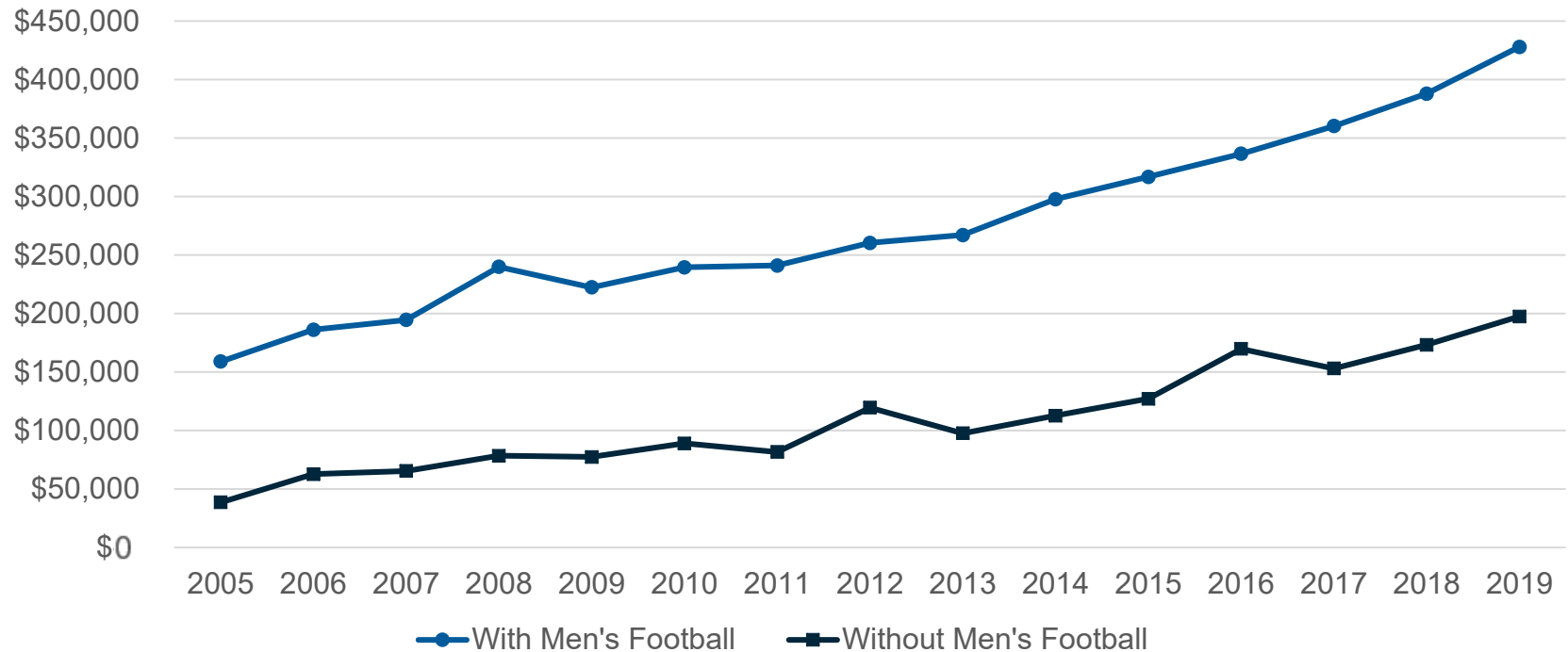
Revenue and Expense Trends from 2005 to 2019 (by Football Sponsorship)

Division III Median Total Revenues With and Without Football (2005-2019)



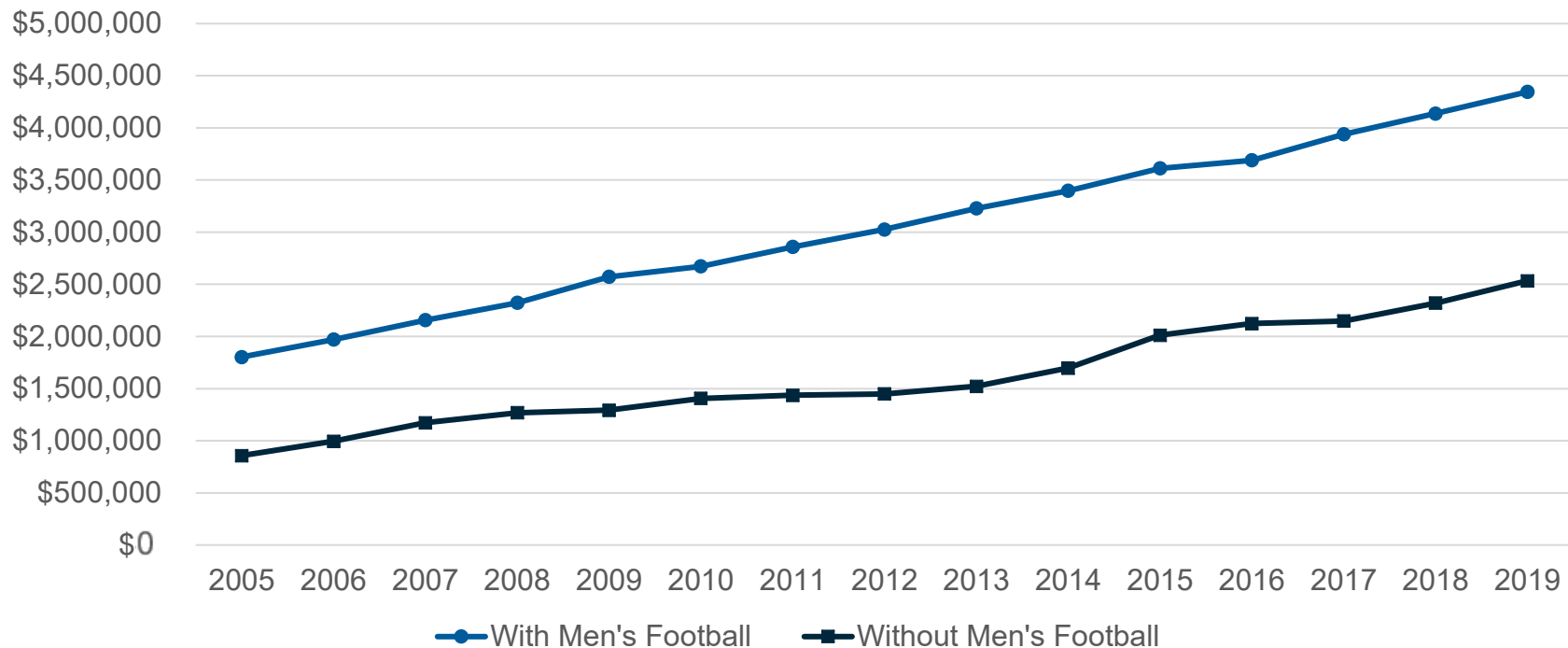
Percentage increase from 2005 to 2019:
With Men's Football = 149.3%
Without Men's Football = 196.1%

Division III Median Generated Revenues With and Without Football (2005-2019)



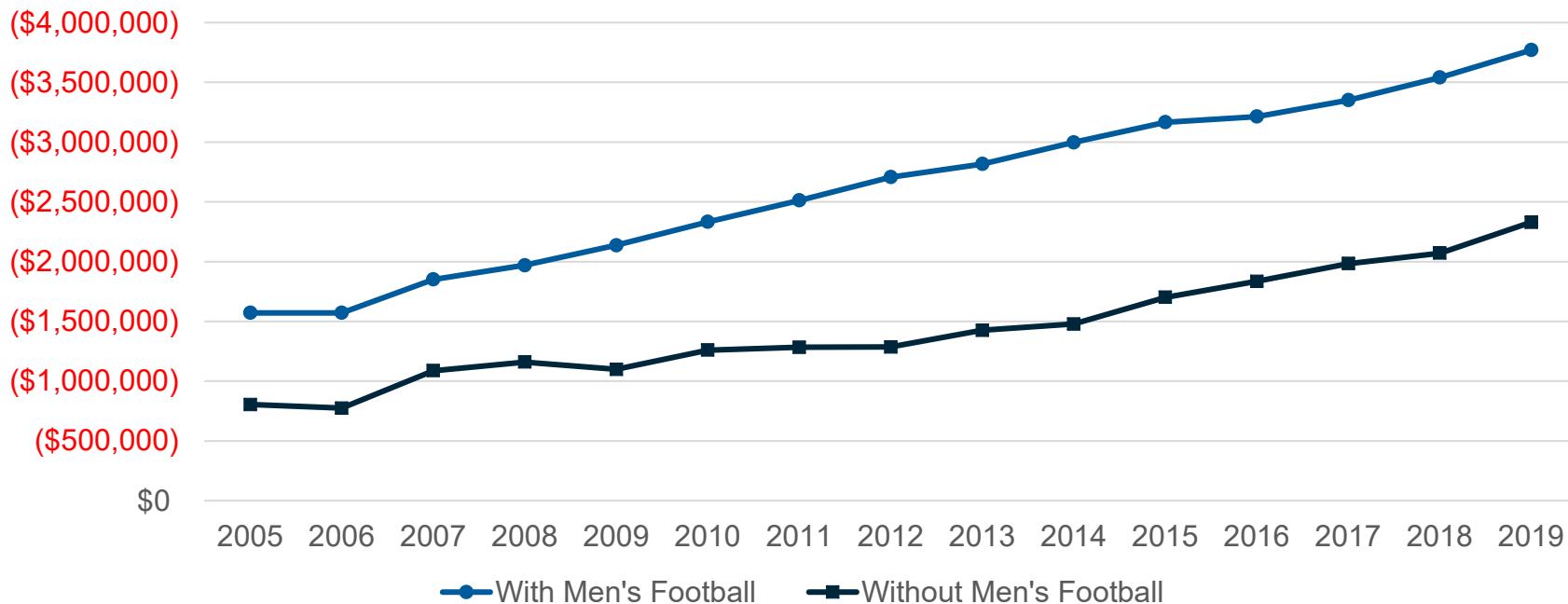
Percentage increase from 2005 to 2019:
With Men's Football = 169.2%
Without Men's Football = 411.2%

Division III Median Total Expenses With and Without Football (2005-2019)



Percentage increase from 2005 to 2019:
With Men's Football = 141.0%
Without Men's Football = 195.5%

Division III Net Operating Results Excluding Allocated Support With and Without Football (2005-2019)



Percentage increase from 2005 to 2019:
With Men's Football = 139.8%
Without Men's Football = 189.7%

Summary of 2005-2019 Trends for Division III Schools With Men's Football

- ▶ Over the 15-year period, generated revenues grew by 169.2%. Total expenses grew by 141.0%.
- ▶ The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately \$1.6 million in 2005 to approximately \$3.8 million in 2019. This represents a change of 139.8% over that 15-year period.

Summary of 2005-2019 Trends for Division III Schools Without Men's Football

- ▶ Over the 15-year period, generated revenues grew by 411.2%. Total expenses grew by 195.5%.
- ▶ The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately \$775,000 in 2005 to approximately \$2.3 million in 2019. This represents a change of 189.7% over that 15-year period.



Dashboard Indicators

Summary of 2019 Division III Financial Dashboards

	Division III with men's football	Division III without men's football	Overall
Number of schools that reported financial data	135	74	209
Student-athletes as percentage of student body	27%	13%	23%
Athletics as percentage of institutional expenditures	6%	3%	5%
Spending increase gap	2%	5%	3%
Athletic expense per student-athlete	\$9,193	\$9,301	\$9,203
Salaries, benefits and severances as percentage of total expenditures	51%	50%	50%
Coaches' compensation as percentage of total expenditures	34%	25%	31%
Administrative compensation as percentage of total expenditures	17%	23%	19%
Participation and game expenses as percentage of total expenditures	3%	3%	3%
Team travel expenses as percentage of total expenditures	12%	12%	12%
Facilities maintenance and administrative support expenses as percentage of total expenditures	15%	12%	14%



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