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.

This report uses data collected from the NCAA Financial Reporting System for fiscal years 2012-13 through 2021-22. For financial studies with data prior to 2012-13, please refer to previous reports in the archive.

In Division II, 301 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) 2022 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 Revenue</td>
<td>$867,330</td>
<td>$48,739</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$7,933,233</td>
<td>$288,146</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$7,762,956</td>
<td>$1,107,765</td>
</tr>
<tr>
<td>Net Generated Revenue</td>
<td>$(6,625,038)</td>
<td>$(26,370,708)</td>
</tr>
</tbody>
</table>
Large disparities were seen in both revenues and expenses across Division II schools with men’s football. Expenses ranged from approximately $1.1 million to $28 million, and total revenue ranged from $288,000 to $28 million. The median expenses for this group of schools was over $7.8 million.

The generated revenue ranged from $48,700 to $5.5 million. The median generated revenue was approximately $867,000.

Generated revenue did not exceed expenses for any school in 2022.

The median negative net generated revenue was over $6 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 $337,000 to $44.2 million, and total revenue ranged from nearly $175,000 to $40.0 million. The median expenses for this group of schools was $6.7 million.

The median generated revenue ranged from $0 to $3.7 million. The median generated revenue was approximately $448,000.

Generated revenue did not exceed expenses for any school in 2022.

The median negative net generated revenue for Division II schools without men’s football was approximately $6.2 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 2013 to 2022 (by Football Sponsorship)
Division II Median Total Revenue
With and Without Football (2013-2022)

Percentage increase from 2013 to 2022:
With Men’s Football = 35%
Without Men’s Football = 54%
Division II Median Generated Revenue With and Without Football (2013-2022)

Percentage increase from 2013 to 2022:
With Men’s Football = 35.5%
Without Men’s Football = 31.3%
Division II Median Total Expenses
With and Without Football (2013-2022)

Percentage increase from 2013 to 2022:
With Men’s Football = 38.2%
Without Men’s Football = 61.3%
Division II Net Operating Results Excluding Allocated Support With or Without Football (2013-2022)

With Men's Football
Without Men's Football

Percentage increase from 2013 to 2022:
With Men’s Football = 39.6%
Without Men’s Football = 66.3%
Summary of 2013-2022 Trends for Division II Schools With Football

- Over the 10-year period, median generated revenue grew by 36%. Median total expenses grew by 38%.

- The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from approximately $4.7 million in 2013 to approximately $6.6 million in 2022. This represents a change of about 40% over that 10 years.
Summary of 2013-2022 Trends for Division II Schools Without Football

- Over the 10-year period, median generated revenue grew by 31%. Total expenses grew by 61%.

- The overall negative net revenue (which might be construed as the “true” cost of running an athletics program) grew from $3.7 million in 2013 to over $6.1 million in 2022. This represents a change of about 66% over 10 years.
Division II Median Allocated Revenue as a Percentage of Total Revenue With and Without Football (2013-2022)

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

Year:
- 2013
- 2014
- 2015
- 2016
- 2017
- 2018
- 2019
- 2020
- 2021
- 2022

Percentage:
- 82%
- 84%
- 86%
- 88%
- 90%
- 92%
- 94%
- 96%
- 98%
Division II Median Student Fees as a Percentage of Total Revenue With Football (2013-2022)
Division II Median Contributions as a Percentage of Total Revenue With and Without Football (2013-2022)
Division II Median Coach Compensation as a Percentage of Total Expenses With and Without Football (2013-2022)
Division II Median Administrative Staff Compensation as a Percentage of Total Expenses With and Without Football (2013-2022)
Division II Median Team Travel as a Percentage of Total Expenses With and Without Football (2013-2022)
Division II Median Medical Expenses and Insurance as a Percentage of Total Expenses With and Without Football (2013-2022)
Division II Median Other Additional Expenses as a Percentage of Total Expenses With and Without Football (2013-2022)
Division II Median Athletics Aid Per Student-Athlete With and Without Football (2013-2022)
Division II Median Student-Athletes as a Percentage of the Student Body With and Without Football (2013-2022)
Division II Median Athletics as a Percentage of Institutional Expenditures With and Without Football (2013-2022)