

REVENUES/EXPENSES

2002-03 NCAA®
REVENUES AND
EXPENSES OF
DIVISION III
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT



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REPORT





THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

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Preface and Acknowledgments

It is with pleasure that we present the 2002-03 edition of the Revenues and Expenses of Intercollegiate Athletics Programs Report. Although editions prior to 1994 were conducted independently of the NCAA, editions subsequent to that date have been joint efforts of the NCAA research staff and me.

Both the format and content of the study continue to evolve. As in recent editions, this edition consists of two separate reports — one for NCAA Divisions I and II member institutions, and one for Division III. The feedback we received from readers of previous editions indicated that the operating environment and financial aspects in Division III are sufficiently different from Divisions I and II to warrant such a format. The formats for the two reports remain identical to those of the 2000-01 edition.

We believe these reports provide valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs operate. Interest in prior reports has been outstanding, and we expect the same to be true for this edition. As always, reader comments, inquiries and/or suggestions are welcome and appreciated, as we anticipate commencing work on the next edition soon.

We are also pleased to report that in the Spring of 2004 the NACUBO/NCAA Task Force (National Association of College and University Business Officers) completed a year-long project aimed at improving the consistency of reporting and the quality of financial data related to intercollegiate athletes. The project resulted in numerous changes in our survey instrument, which were implemented with the Fall 2004 data collection.

I would like to express my sincere appreciation to Jim Isch, NCAA senior vice-president for administration and CFO, and Todd Petr, NCAA managing director of research, for providing me the opportunity to conduct this study and the freedom to carry it out as I saw fit. Todd's enthusiastic support is not only sincerely appreciated but is vital to the continuation of this project. Very special thanks go to my fellow consultants and colleagues Amie Stiener and Maria DeJulio, and NCAA research staff members Denise DeHass, Corey Bray, Rosemary Schmalz and Karen Cooper. Their energetic support and assistance, as well as warm collegiality made completion of this year's report possible and enjoyable.

Sincere appreciation goes to the representatives of the NCAA member institutions who responded to the survey at a time when demands upon athletics administrators for information are sometimes overwhelming. Confidentiality was assured and will be honored. Thanks to the administration of Transylvania University for encouraging me to continue this research.

Loving thanks also to Jill, my wife and friend, for her boundless patience, understanding and devoted support.

We hope readers will find the report interesting and useful. Please direct comments or questions either to the NCAA Research Department at 317/917-6222 or the address below.

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EXECUTIVE SUMMARY

2002-03 NCAA Revenues and Expenses of Division III Intercollegiate Athletics Programs Report

This report provides summary information concerning revenues and expenses of NCAA Division III intercollegiate athletics programs for the 2002-03 fiscal year. It is the result of a survey conducted during the Fall of 2003. Similar studies have been conducted for the NCAA since 1969, with resulting reports published under the same title in 1970, 1978, 1982, 1986, 1990, 1994, 1996, 1998, 2000 and 2002. Comparative numbers for prior fiscal years are provided in some tables. A corresponding report has been published for NCAA Divisions I and II institutions and is available on the NCAA Web site (www.ncaa.org).

The primary objective of the 2002-03 edition of the Revenues and Expenses of Intercollegiate Athletics Programs Report is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. A second objective of the report is to provide an analysis of the revenue and expense trends of athletics programs within each of the respective NCAA divisions. A third objective of the report is to provide data relevant to gender issues.

The 2002-03 survey was distributed to all 1,034 NCAA member institutions, including provisional members. Responses from 916 members were utilized in the database, representing 89 percent of the total membership. In all cases, respondents were clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA). The financial data requested included: total revenues and expenses by program (men's and women's); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); and total expenses by expense object (such as grants-in-aid, salaries and travel). The survey also obtained organizational data, such as the number of participating student-athletes, the number of sports offered, the cost of grants-in-aid, and other similar information.

The following are some observations resulting from comparing institutions with football with those without:

- Average total operating expenses is \$1,570,000 for schools with football and \$900,000 for those without.
- Schools with football sponsor an average of 21 sports (11 women's and 10 men's), while the non-football schools sponsor 16 (seven men's and nine women's).
- The average number of participating student-athletes is a reflection of the number of sports sponsored — 283 males and 178 females for football schools, and 128 males and 116 females for non-football schools.
- The average expense per student-athlete for football schools is \$3,400 (\$2,300 for males and \$2,400 for females). For the schools without football, the total average is \$3,700 (\$2,200 for both males and females). It should be noted that expenses not allocated by gender are included in the total figures.
- There is very little difference in the percentages of total operating expenses devoted to women's programs, 27 percent for football schools and 28 percent for non-football schools. The portion devoted to men's programs, however, is greater for football schools (42 percent) than for non-football (31 percent).

INTRODUCTION

2002-03 NCAA Revenues and Expenses of Division III Intercollegiate Athletics Programs Report

INTRODUCTION

This report provides summary information concerning revenues and expenses of NCAA Division III intercollegiate athletics programs for the 2002-03 fiscal year. It is the result of a questionnaire survey conducted during the Fall of 2003. Similar studies have been conducted for the NCAA since 1969, with resulting reports published under the same title in 1970, 1978, 1982, 1986, 1990, 1994, 1996, 1998, 2000 and 2002. A corresponding report has been published for NCAA Divisions I and II institutions and is available on the NCAA Web site (www.ncaa.org).

Comparative numbers for prior fiscal years are provided in some tables. It should be noted, however, that surveys prior to 1993 were conducted independently of the NCAA, and the data collected are not in the possession of nor under the control of the NCAA. Thus, comparisons with prior reports may be misleading.

In addition, the format of the survey instrument and the organization of the report were changed dramatically with the 1994 edition. Although this may have a slight effect on comparability, we believe that these changes render the reports more useful and relevant.

As this study continues to evolve, efforts have been made to provide information of particular interest to Division III administrators. For instance, beginning with the 1998 report, very little data are presented concerning revenues, as Division III revenues are usually not significant. As in prior reports, detailed data are provided for specific sports for Division III, while the Divisions I and II report focuses on football, men's basketball, and women's basketball, with all other sports grouped together. In most cases in this report, the means reported reflect only the responses of institutions which reported some amount for each specific item. In Table 2.4, for example, although the total number of responses is over 300, only seven institutions reported expenditures for women's fencing. Thus, the mean expense reported for that sport is the mean of those seven institutions.

OBJECTIVES

The primary objective of the 2002-03 edition of this report is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. Current data are presented concerning sources of revenues and objects of expenditures. Both revenue and expense data are categorized by program (men's and women's) and by individual sports. Where possible and relevant, historical data are presented to reveal trends in revenues and expenses over recent years.

A second objective is to provide an analysis of the revenue and expense trends of athletics programs within each of the respective NCAA divisions. Divisions II and III institutions have been further categorized into those with football and those without. Each of these seven resulting NCAA divisions has its own section in which only data relevant to that division are included. Thus, all data for a particular division are shown in a self-contained section, although some summary data for all member institutions are provided in a summary section in Section II. Because the operation of Division III programs differs dramatically from those of Divisions I and II, the Division III report differs from the Divisions I and II report.

A third 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 division. Additional information in this area may be obtained from the NCAA Gender-Equity Report, which can be found on the NCAA Web site (www.ncaa.org).

SURVEY METHODS

The 2002-03 survey was distributed to all 1,034 NCAA member institutions, including provisional members. For comparative purposes, member institutions were classified into the seven homogeneous groups mentioned above, consistent with NCAA Division definitions (see the Glossary). We requested financial data for the fiscal year ending within the 2003 calendar year. Thus, although not all institutions adopt the same fiscal year-end, each completed questionnaire represented a twelve-month period.

In all cases, respondents were clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. Survey instructions also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately. These financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act (EADA).

The financial data requested included: total revenues and expenses by program (men's and women's); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); and total expenses by expense object (such as grants-in-aid, salaries, and travel).

The survey also obtained organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid, and other similar information.

RESPONSE RATES

Responses from 916 members were utilized in the database, representing 89 percent of the total membership. Incomplete responses or those containing inconsistent or conflicting information were not included. Additionally, responses from the 20 members of the Ivy Group, Patriot League, and service academies were excluded from the 1999-00 data. Responses from these schools, however, have been included once again in the 2000-01 and 2002-03 reports. The resulting effect on comparability of the 1999-00 data is not significant. Table 1.1 lists the divisions along with the responses utilized for each.

Table 1.1
Response Rates by Division

Division	Number of Members	Number of Responses	Percent Utilized
I-A	117	117	100
I-AA	124	122	98
I-AAA	86	86	100
II with football	151	151	100
II without football	131	131	100
III with football	237	181	76
III without football	188	128	71
Total	1,034	916	89

The number of respondents within each division varies somewhat, from 86 institutions in Division I-AAA to 237 in Division III with football. The different response rates will influence the average numbers for purposes of drawing comparisons among divisions. Moreover, the percentages of members responding for the respective divisions do not coincide with the divisions' respective percentages of total NCAA membership. For instance, although Division I-A institutions make up 11 percent of NCAA membership, they contributed 13 percent of the total survey responses. Table 1.2 shows these percentages for each division.

Table 1.2
Percentage of Membership and Respondents

Division	Percentage of Membership	Percentage of Respondents
I-A	11	13
I-AA	12	13
I-AAA	8	9
II with football	15	17
II without football	13	14
III with football	23	20
III without football	18	14
Total	100	100

Most relevant, however, are the results reported for each respective division. Readers are able to compare financial results for one member institution with the average results for those members in the same division. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institution's financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the average results in the various divisions. These comparisons are presented in tabular form in the summary section of the report. Because confidentiality was assured to respondents, neither the NCAA nor the author is able to provide data from individual institutions.

ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail for Division III schools with football and those without. In addition, summary tables present limited data for all divisions. The reported numbers consist almost entirely of averages and frequency distributions for the respective divisions. Financial data for the 1984-85 and 1988-89 fiscal years are taken from the 1990 edition of the report by the same title.

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 divisions.

Section II — Summary Information. Summary tables are presented in this section showing average total expense data, as well as organizational and activity data for each division. These data include the average number of sports offered, average number of student-athletes, average expense per student-athlete, and others. These tables make it possible to make comparisons of participation across divisions. This section also presents summary financial data for all Division III respondents.

Sections III and IV — Division Information. Each of the two Division III subdivisions (with and without football) is reported separately in these sections. Averages are shown for individual sports and for men's and women's programs.

Glossary. The glossary provides definitions of terms as they are used in the report.

SUGGESTIONS FOR THE READER

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

1. An individual institution's actual results may differ greatly from that institution's division average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the various divisions. For instance, athletics programs offering football operate in a different environment from those which do not. The impact of the differences noted above within a division is likely to be even greater when making comparisons across different divisions. Also noteworthy is the fact that the proportion of private versus public institutions varies by division.
3. In general, comparisons of financial data prior to 1989 are not particularly relevant. However, to more clearly reflect the impact of the dramatic growth in women's athletics programs since the early 1980's, many tables in this report include data for the 1985 fiscal year.
4. Since institutional support is included in the revenues reflected in this report, net operating profits or deficits include those amounts provided by the institutions' general funds. This may be misleading when attempting to determine the extent to which athletics programs contribute to or detract from institutions' coffers. Consequently, net operating profits and deficits for years subsequent to 1989 have been calculated to report operating results both with and without direct institutional support. Explanations are provided as footnotes to the appropriate tables.
5. Revenues and expenses that 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 student-athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until the inconsistencies and imprecision are remedied, such items will be reported separately.

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 for definitions of terms as they are used in this report.

Two recent related projects may be of interest to the users of this report. A companion report was issued by the NCAA in the Spring of 2004. Titled "Revenues and Expenses, Profits and Losses of Division I-A Intercollegiate Athletics Programs Aggregated by Conference - 2003 Fiscal Year", the report reflects the differences in average members' financial results in the 11 Division I-A conferences. The report is available through the NCAA Web site (www.ncaa.org).

We are also pleased to report that in the Spring of 2004 the NACUBO/NCAA Task Force (National Association of College and University Business Officers) completed a year-long project aimed at improving the consistency of reporting and the quality of financial data related to intercollegiate athletes. The project resulted in numerous changes in our survey instrument, which were implemented with the Fall 2004 data collection.

FINDINGS

Schools with Football Participation

The average number of participating student-athletes at Division III schools with football increased by 10 percent to a total of 461. The increase in female participants was 12 percent to a total of 178, while male participants increased by eight percent to 283.

Number of Sports Offered

While the average number of male varsity sports offered in this division remained steady at 10, total women's sports rose to 11 from the 10 sponsored in 2001.

Average Total Operating Expenses

Total operating expenses increased by 26 percent from the 2001 total of \$1,250,000 to the 2003 total of \$1,570,000. This is consistent with the annual increases seen in this division since 1997.

The expense per student-athlete in 2003 was \$3,400 and in 2001 it was \$3,000. This is a 14 percent increase, all of which is the result of increased spending on women's programs.

Gender Spending

The portion of total athletics expenses devoted to women's programs in Division III with football moved from 23 percent in 1993 to 29 percent in 1999 and remained steady since, although there was a slight decrease to 27 percent for 2003. During this same time, men's spending grew from 48 percent in 1993 to 51 percent in 1999, before falling to 42 percent for 2003. It should be noted that the remaining portion of the total athletics budget is not allocated to either gender's program and is classified as non-gender.

Specific Expenses

Salaries and benefits remain the largest expense line item, with an average of more than \$375,000 for men's programs and \$245,000 for women's programs, with most schools reporting additional salaries for administrative personnel. Team travel is the second highest item, at approximately one-third of the salaries and benefits average, and the equipment/uniforms/supplies category ranked third. Because of the methodology used in calculating these averages, comparisons among items is difficult. For the same reason, expenses as percentages of total operating expenses were not determined (see Table 3.1).

Program Costs

As expected, football and ice hockey are, by far, the most expensive men's sports to operate. Rowing, lacrosse, baseball, skiing and basketball follow distantly.

Of the women's programs, ice hockey, water polo and basketball top the list, with rowing and lacrosse following.

It should be noted that these amounts reflect the total average cost of operating these sports. A concomitant comparison of cost per student-athlete would also be meaningful.

Schools without Football

Participation

The average number of participating student-athletes at Division III schools without football increased by 15 percent to a total of 244. The increase in female participants was 12 percent to a total of 116, while male participants increased by 17 percent to 128.

Number of Sports Offered

While the average number of male varsity sports offered in this division remained steady at seven, total women's sports rose to nine from the eight sponsored in 2001.

Average Total Operating Expenses

Total operating expenses increased by 34 percent from the 2001 total of \$670,000 to the 2003 total of \$900,000. This is the largest increase this division has seen since the data have been tracked.

The expense per student-athlete in 2003 was \$3,700 and in 2001 it was \$3,100. This 20 percent increase was spread evenly between men's and women's programs.

Gender Spending

The portion of total athletics expenses devoted to men's programs in Division III without football has fluctuated between 30 and 40 percent since 1993 and was reported to be 31 percent for 2003. During this same time period, women's spending has declined from 41 percent of the total in 1993 to 28 percent for 2003. It should be noted that the remaining portion of the total athletics budget is not allocated to either gender's program and is classified as non-gender.

Specific Expenses

Salaries remain the largest expense line item, with an average of more than \$118,000 for men's programs and \$115,000 for women's programs, with most schools reporting additional salaries for administrative personnel. Team travel is a relatively high item, at approximately \$60,000 for both men's and women's programs, and the equipment/uniforms/supplies category ranked third. Because of the methodology used in calculating these averages, comparisons among items is difficult. For the same reason, expenses as percentages of total operating expenses were not determined (see Table 4.1).

Program Costs

In the absence of football, ice hockey is the most expensive men's sports to operate in this division. Basketball, baseball, lacrosse and soccer follow distantly.

Of the women's programs, ice hockey, synchronized swimming (with only one school reporting sponsorship) and basketball top the list, with soccer and lacrosse following.

It should be noted that these amounts reflect the total average cost of operating these sports. A concomitant comparison of cost per student-athlete would also be meaningful.

Total Division Comparisons

The following are some observations resulting from comparing institutions with football with those without:

- Average total operating expenses is \$1,570,000 for schools with football and \$900,000 for those without.
- Schools with football sponsor an average of 21 sports (11 women's and 10 men's), while the non-football schools sponsor 16 (seven men's and nine women's).
- The average number of participating student-athletes is a reflection of the number of sports sponsored - 283 males and 178 females for football schools, and 128 males and 116 females for non-football schools.
- The average expense per student-athlete for football schools is \$3,400 (\$2,300 for males and \$2,400 for females). For the schools without football, the total average is \$3,700 (\$2,200 for both males and females). It should be noted that expenses not allocated by gender are included in the total figures.
- There is very little difference in the percentages of total operating expenses devoted to women's programs, 27 percent for football schools and 28 percent for non-football schools. The portion devoted to men's programs, however, is greater for football schools (42 percent) than for non-football (31 percent).

SUMMARY INFORMATION

TABLE 2.1a
 ORGANIZATION AND ACTIVITY DATA
 ALL DIVISIONS
 Fiscal Years 1989 through 2003
 (Dollar Amounts in Thousands)

Category		I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football
Average No. of Sports (See note)								
	2003	16	15	14	16	12	21	16
	2001	19	19	16	15	12	19	15
	1999	20	19	16	14	12	19	14
	1997	16	14	14	12	11	16	13
	1995	19	17	16	13	10	18	12
	1993	18	18	16	13	11	18	12
	1989	18	17	15	14	11	18	13
Varsity Sports Offered								
2003	Men's	8	7	7	7	6	10	7
	Women's	9	8	7	9	6	11	9
2001	Men's	9	9	8	7	6	10	7
	Women's	10	10	8	8	6	10	8
1999	Men's	10	9	8	7	6	10	7
	Women's	10	10	8	7	6	9	7
1997	Men's	8	7	7	6	5	8	6
	Women's	8	7	7	6	5	8	7
Participating Student-Athletes								
Men	2003	324	280	151	227	102	283	128
	2001	322	272	141	211	95	262	109
	1999	310	246	141	210	97	255	104
	1997	305	246	136	200	94	252	116
	1995	315	249	140	195	86	230	184
	1993	321	274	139	200	86	264	96
	1989	335	260	150	229	104	263	137
Women	2003	253	207	153	131	87	178	116
	2001	232	186	132	117	80	159	104
	1999	213	155	131	110	78	144	97
	1997	181	141	114	97	72	149	103
	1995	154	123	107	88	66	140	116
	1993	131	125	98	84	58	132	101
	1989	136	109	88	104	73	128	108

Notes: In 1997 and 1999, Indoor Track, Outdoor Track, and Cross-country were combined into one sport for reporting purposes, as were Swimming and Diving. These were reported as separate sports in other years.

TABLE 2.1b
 ORGANIZATION AND ACTIVITY DATA
 ALL DIVISIONS
 Fiscal Years 1989 through 2003
 (Dollar Amounts in Thousands)

Category	I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football
Average Total Operating Expenses							
2003	27,300	7,600	6,700	2,700	1,900	1,570	900
Percent change from 2001	18%	12%	22%	17%	19%	26%	34%
2001	23,200	6,800	5,500	2,300	1,600	1,250	670
1999	20,000	5,400	4,700	2,000	1,400	1,000	530
1997	17,300	4,900	3,600	1,600	1,300	770	440
1995	14,300	4,500	3,800	1,600	1,000	790	380
1993	13,000	3,900	2,800	1,400	900	750	350
1989	9,700	3,200	1,900	1,200	800	550	310
Average Expense Per Student-Athlete							
2003	47	16	22	8	10	3.4	3.7
Percent change from 2001	12%	7%	10%	14%	11%	14%	20%
2001	42	15	20	7	9	3.0	3.1
1999	38	14	17	6	8	2.5	2.6
1997	36	13	15	6	8	2	2
1995	31	12	16	6	7	2	1
1993	29	10	12	5	6	2	2
1989	21	9	8	4	5	1	1
Expense Per Student-Athlete (By Gender)							
2003 Men's	39	12	17	6	8	2.3	2.2
2003 Women's	21	11	15	6	9	2.4	2.2
2001 Men's	34	11	15	6	7	2.3	2.1
2001 Women's	20	10	13	6	8	2.3	2.1
1999 Men's	31	10	13	5	6	1.8	1.5
1999 Women's	18	10	12	5	7	1.7	1.5
1997 Men's	27	10	11	5	6	1.5	1.5
1997 Women's	17	9	11	4	6	1.5	1.5

Notes: In 1997 and 1999, Indoor Track, Outdoor Track, and Cross-country were combined into one sport for reporting purposes, as were Swimming and Diving. These were reported as separate sports in other years.

TABLE 2.1c
ORGANIZATION AND ACTIVITY DATA
ALL DIVISIONS
Fiscal Years 1989 through 2003
(Dollar Amounts in Thousands)

Category		I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football
Number of Coaches - Full-Time Only								
Men	2003	22	13	8	6	3	3	2
	2001	22	14	10	7	4	2	1
	1999	23	12	8	7	3	2	1
Women	2003	18	9	9	4	3	3	2
	2001	17	10	10	5	4	1	1
	1999	17	7	8	4	3	1	1
Total Number of Coaches By Program								
Men's	2003	34	28	19	21	15	29	16
	2001	33	28	19	20	12	27	14
	1999	32	25	18	19	11	22	12
Women's	2003	29	22	20	13	13	22	16
	2001	27	21	20	14	12	20	14
	1999	25	18	18	13	11	16	12
Program Total Coaches by Gender								
2003	Males coaching males	33	27	18	20	12	27	15
	Males coaching females	14	11	10	8	7	11	8
2001	Males coaching males	31	27	18	19	12	25	13
	Males coaching females	12	12	10	7	7	10	8
1999	Males coaching males	31	24	16	19	10	21	11
	Males coaching females	12	8	7	7	6	8	6
2003	Females coaching males	2	2	2	2	1	2	2
	Females coaching females	15	11	10	7	6	11	8
2001	Females coaching males	2	2	2	2	1	1	1
	Females coaching females	14	11	10	7	5	10	7
1999	Females coaching males	2	2	2	1	2	1	1
	Females coaching females	14	10	9	7	5	9	6
Program Head Coaches By Gender								
2003	Males coaching males	8	8	7	6	5	8	6
	Males coaching females	5	5	5	4	4	4	4
2001	Males coaching males	8	8	7	6	5	8	6
	Males coaching females	4	5	4	4	4	4	4
1999	Males coaching males	6	4	3	3	2	7	5
	Males coaching females	3	2	2	2	2	3	3
2003	Females coaching males	1	1	1	1	1	1	1
	Females coaching females	5	4	3	3	2	4	3
2001	Females coaching males	1	1	1	1	1	0.5	0.3
	Females coaching females	5	4	3	3	2	4	3
1999	Females coaching males	4	3	2	2	2	0.3	0.3
	Females coaching females	1	1	1	2	1	4	3

Notes: In 1997 and 1999, Indoor Track, Outdoor Track, and Cross-country were combined into one sport for reporting purposes as were Swimming and Diving. These were reported as separate sports in other years.

TABLE 2.2
TOTAL OPERATING EXPENSES
DIVISION III
Fiscal Years 1993 through 2003
(Dollar Amounts in Thousands)

Category	1993	Percent of 1993 Total	1995	Percent of 1995 Total	1997	Percent of 1997 Total	1999	Percent of 1999 Total	2001	Percent of 2001 Total	2003	Percent of 2003 Total
Institutions with Football												
Men's Programs	357	48	387	49	378	49	509	51	592	48	661	42
Women's Programs	172	23	201	26	223	29	294	29	366	29	426	27
Non-gender	216	29	198	25	171	22	197	20	290	23	180	31
Total	745	100	786	100	772	100	1000	100	1,248	100	1565	100
Institutions without Football												
Men's Programs	111	32	117	31	181	41	200	38	233	35	280	31
Women's Programs	143	41	144	38	157	35	182	34	223	34	255	28
Non-gender	98	28	119	31	105	24	148	28	209	31	361	40
Total	352	100	380	100	443	100	530	100	665	100	896	100

Notes: For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such. Non-gender specific items are reported as Non-gender. In 1985 and 1989 reports, however, the non-gender specific items were allocated to men's and women's programs. Thus, comparisons with reports prior to 1993 may be misleading. Averages are for all institutions responding and do not include debt service and capital expenditures.

TABLE 2.3
EXPENSES BY OBJECT OF EXPENDITURE
ALL DIVISION III
Fiscal Year 2003

Category	For Those Schools Reporting Some Amount of Expenditure (Note A)				For All Division III Schools (Note B)					
	Men's Programs		Women's Programs		Men's Programs		Women's Programs			
	Average Reporting	Number	Average Reporting	Number	Average Reporting	Number	Average Reporting	Number		
Guarantees and Options Paid	3,900	46	2,300	29	4,400	3	600	309	400	309
Salaries and Wages	263,700	304	190,100	306	310,500	200	259,400	309	188,300	309
Team Travel	16,100	273	8,200	274	24,500	106	95,300	309	76,300	309
Recruiting and Scouting	97,200	303	77,300	305	12,100	56	14,200	309	7,300	309
and Supplies	50,100	301	29,700	304	42,800	141	48,800	309	29,200	309
Fund-raising	18,000	298	15,300	301	20,500	49	6,600	309	4,200	309
Camps	33,900	61	21,300	52	91,200	16	6,700	309	3,600	309
Game Officials	26,000	78	19,800	66	11,600	23	17,400	309	14,900	309
Legal, Insurance, etc.)	17,700	99	9,000	85	30,200	82	5,700	309	2,500	309
Other	38,800	184	27,000	171	94,500	165	23,100	309	15,000	309
Total Operating Expenses	N/A	N/A	N/A	N/A	N/A	N/A	477,700	309	341,400	309
Other Expenditures:										
Debt Service	11,300	4	7,100	4	828,500	5	100	309	100	309
Capital Expenditures	99,000	28	65,700	26	91,700	32	9,000	309	5,500	309
Total Expenses	N/A	N/A	N/A	N/A	N/A	N/A	486,800	309	347,000	309

Notes: (A) These averages include only those schools with some amount for each respective item. Zeroes and non-responses are not included.
(B) These averages include all institutions, including zeroes and non-responses.

TABLE 2.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
ALL DIVISION III
Fiscal Year 2003

Sport	Revenues			Total Revenues	Expenses					Number of Responses
	Fund Raising	Institutional Support	All Other Revenues		Direct "Game" Expenses	Recruiting	Salaries	Other Expenses	Total Operating Expenses	
Baseball	12,100	44,300	19,700	76,200	26,500	1,300	29,300	7,900	61,700	274
Basketball	6,500	57,800	16,400	80,600	24,200	3,200	42,000	8,700	74,700	302
Fencing	2,200	25,900	500	28,600	18,000	1,400	12,400	1,300	31,900	7
Football	16,000	172,200	29,400	217,700	60,700	9,300	126,600	25,600	212,800	179
Golf	3,300	15,900	7,200	26,400	7,800	500	10,600	3,200	20,100	213
Gymnastics	3,300	25,200	11,200	39,700	18,700	500	20,100	5,400	44,500	2
Ice Hockey	8,000	113,300	94,600	215,900	54,100	6,400	54,400	69,400	1,771,800	65
Lacrosse	9,700	42,700	17,200	69,600	22,900	1,800	29,600	6,800	28,100	112
Rifle	3,100	16,800	4,400	24,400	6,200	300	7,500	700	14,000	7
Rowing	9,200	46,200	4,500	59,900	2,300	500	35,700	9,300	61,300	24
Skiing	4,700	45,700	6,700	57,100	21,500	300	23,200	7,900	48,400	16
Soccer	3,800	38,600	13,000	55,400	17,300	1,500	25,000	7,700	42,500	293
Squash	5,500	31,500	0	37,000	9,400	200	25,500	1,900	35,600	14
Swimming and Diving	4,200	31,100	10,700	46,000	13,700	800	21,500	4,800	38,700	160
Tennis	3,100	17,700	8,000	28,900	6,900	600	11,900	2,400	20,300	244
Track & Field, X-Country	3,200	38,200	13,800	55,100	16,500	800	26,700	4,100	45,900	264
Volleyball	1,800	27,900	14,500	44,300	12,000	1,100	11,800	4,900	27,500	36
Water Polo	2,300	25,100	800	28,200	10,500	400	17,200	1,500	28,600	13
Wrestling	5,500	36,100	9,000	50,700	18,600	1,700	24,100	6,300	47,700	81
Other Varsity Sports	6,400	15,200	6,600	28,200	9,000	2,600	21,700	3,000	30,400	20

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 2.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
ALL DIVISION III
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses		
Basketball	5,300	51,400	13,600	70,300	22,100	36,500	6,400	67,100	305
Fencing	2,600	30,900	6,500	40,000	13,400	16,800	800	32,600	9
Field Hockey	3,000	35,800	11,200	50,100	14,500	26,400	3,500	45,400	113
Golf	1,300	13,300	5,500	20,100	6,000	10,300	1,900	18,500	116
Gymnastics	4,600	32,700	21,700	59,000	22,000	24,300	8,900	55,700	13
Ice Hockey	4,600	97,500	18,500	120,700	36,000	39,300	32,700	111,600	35
Lacrosse	6,100	36,500	17,100	59,700	17,100	29,200	4,800	52,100	119
Rifle	0	5,700	0	5,700	2,200	4,600	500	7,600	6
Rowing	11,100	41,600	7,000	59,700	19,200	32,700	8,200	60,500	25
Skiing	4,600	44,700	6,600	55,900	18,900	23,400	5,900	48,600	16
Soccer	3,100	33,400	12,200	48,800	16,200	23,300	6,300	47,200	289
Softball	7,100	31,300	16,700	55,100	18,500	21,500	4,700	45,700	283
Squash	3,300	29,500	100	32,800	9,600	25,400	2,400	37,900	13
Swimming and Diving	4,700	31,800	14,100	50,600	14,900	21,400	4,500	41,600	178
Synchronized Swimming	5,900	41,300	2,600	49,800	21,700	25,800	2,700	51,400	2
Tennis	2,700	17,200	6,300	26,100	6,500	12,300	1,800	21,100	264
Track & Field, X-Country	3,400	40,700	12,400	56,400	15,400	25,200	3,800	45,400	275
Volleyball	2,400	34,800	13,600	50,800	15,300	209,900	5,200	231,600	291
Water Polo	3,700	64,500	16,600	84,800	14,900	21,400	34,100	72,700	16
Wrestling	1,800	23,400	23,400	48,600	2,500	26,700	0	30,600	1
Other Varsity Sports	4,800	25,300	13,600	43,700	9,400	20,100	5,700	36,800	42

Note: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 2.6
COMPARATIVE OPERATING EXPENSES BY SPORT
ALL DIVISION III
Fiscal Year 2003

Sport	Men's		Women's	
	Total Operating Expenses	Percent of Aggregate	Total Operating Expenses	Percent of Aggregate
Baseball	61,700	6	N/A	N/A
Basketball	74,700	7	64,300	7
Fencing	31,900	3	31,200	3
Field Hockey	N/A	N/A	43,600	5
Football	212,800	19	N/A	N/A
Golf	20,100	2	16,800	2
Gymnastics	44,500	4	55,500	6
Ice Hockey	171,800	15	103,100	11
Lacrosse	58,100	5	50,000	5
Rifle	14,000	1	7,100	1
Rowing	61,300	5	53,500	6
Skiing	48,400	4	43,900	5
Soccer	48,100	4	44,300	5
Softball	N/A	N/A	43,300	5
Squash	35,600	3	36,300	4
Swimming and Diving	38,700	3	39,500	4
Synchronized Swimming	N/A	N/A	50,800	6
Tennis	20,300	2	19,900	2
Track & Field, X-Country	45,900	4	43,000	5
Volleyball	27,500	2	39,800	4
Water Polo	28,600	3	56,500	6
Wrestling	47,700	4	36,600	4
Other Varsity Sports	30,400	3	32,600	4
Aggregate	1,122,200	100	911,800	100

Notes: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables. The aggregate amount is provided only for purposes of comparisons.

TABLE 2.7
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III
Fiscal Year 2003

Sport	Men's Programs				Women's Programs					
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses
Baseball	19,500	6,100	1.78	29	349	N/A	N/A	N/A	N/A	N/A
Basketball	28,300	8,200	1.86	17	385	24,500	7,100	1.71	15	418
Fencing	6,500	4,900	2.33	14	14	10,300	5,100	2.33	15	16
Field Hockey	N/A	N/A	N/A	N/A	N/A	17,600	5,700	1.35	21	152
Football	44,000	63,700	7.19	89	229	N/A	N/A	N/A	N/A	N/A
Golf	8,600	3,000	1.05	11	260	8,100	3,700	1.05	7	137
Gymnastics	17,200	3,000	1.00	14	2	17,600	4,600	1.27	15	15
Ice Hockey	31,200	14,500	1.63	29	74	23,900	6,500	1.38	22	40
Lacrosse	19,100	6,500	1.43	29	133	19,400	6,200	1.30	20	151
Rifle	6,100	600	1.00	5	7	4,400	600	1.00	5	2
Rowing	23,000	7,100	1.27	26	26	21,600	6,000	1.23	26	26
Skiing	14,400	5,600	1.55	13	18	14,300	5,600	1.55	11	19
Soccer	17,500	4,400	1.45	25	372	15,900	4,500	1.41	21	394
Softball	N/A	N/A	N/A	N/A	N/A	14,700	4,500	1.51	17	385
Squash	17,900	6,200	1.11	14	15	17,000	6,500	1.38	15	19
Swimming and Diving	14,400	4,600	1.74	16	189	14,500	4,400	1.70	20	230
Tennis	9,400	2,600	1.15	10	317	9,400	2,700	1.18	10	365
Track & Field	15,900	8,500	2.94			15,000	8,500	3		
Cross Country				13	330				13	330
Indoor Track & Field				30	202				24	210
Outdoor Track & Field				29	242				23	252
Volleyball	7,700	3,600	1.14	12	46	14,900	3,800	1.30	14	403
Water Polo	12,300	2,500	1.00	16	16	12,700	6,700	1.09	15	19
Wrestling	17,000	4,100	1.44	24	100	17,500	3,000	1.00	8	1

Note: Salary data represents the total compensation paid to all coaches in the category.

DIVISION III WITH FOOTBALL

Table 3.1a
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
Fiscal Year 2003
(Dollar Amounts in Thousands)

Category	Public	Number Reporting	Private	Number Reporting	Total Division	Number Reporting
Guarantees and Options						
Men	2,700	7	5,100	23	4,500	30
Women	1,700	3	2,400	15	2,300	18
Administrative	5,700	1	3,800	2	4,400	3
Salaries and Benefits						
Men	313,100	33	388,700	146	375,300	179
Women	218,600	33	198,700	146	246,700	179
Administrative	469,000	26	325,800	95	356,000	121
Team Travel						
Men	106,200	33	123,200	145	120,100	178
Women	88,400	33	89,400	145	89,200	178
Administrative	32,100	16	26,100	50	27,600	66
Recruiting						
Men	12,500	32	23,700	131	21,500	163
Women	5,900	32	9,900	131	9,100	163
Administrative	12,600	4	16,200	34	15,800	38
Equipment/Uniforms/Supplies						
Men	66,400	33	64,800	144	65,100	177
Women	40,000	33	32,500	144	33,900	177
Administrative	70,100	20	42,400	70	48,500	90
Fund-raising						
Men	30,600	13	30,300	30	30,400	43
Women	17,300	12	17,700	26	17,600	38
Administrative	28,100	11	21,900	21	24,000	32

Notes: Total public institutions reporting = 33. Total private institutions reporting = 146. These averages include only those schools with some amount for each respective item. Zeroes and non-responses are not included.

Table 3.1b
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITH FOOTBALL
 Fiscal Year 2003
 (Dollar Amounts in Thousands)

Category	Public	Number Reporting	Private	Number Reporting	Total Division	Number Reporting
Game Officials						
Men	20,700	33	20,000	142	20,100	175
Women	17,200	33	15,500	143	15,800	176
Administrative	28,000	3	8,900	12	12,700	15
Contract Services						
Men	27,600	16	20,000	51	21,800	67
Women	14,900	17	8,800	42	10,600	59
Administrative	48,000	17	22,600	40	30,200	57
Camps						
Men	61,900	16	29,500	24	42,500	40
Women	35,600	14	20,700	22	26,500	36
Administrative	33,400	4	22,000	4	27,700	8
Other						
Men	26,400	22	54,500	95	49,200	117
Women	16,900	21	34,100	89	30,800	110
Administrative	129,600	19	103,000	79	108,100	98
Debt Service						
Men	30,100	1	5,300	2	13,500	3
Women	19,500	1	4,100	2	9,300	3
Administrative	803,100	2	0	0	803,100	2
Capital Expenditures						
Men	29,600	3	138,100	19	123,300	22
Women	22,700	5	110,100	14	87,100	19
Administrative	40,900	3	158,600	16	135,100	20

Notes: Total public institutions reporting = 33. Total private institutions reporting = 146.
 These averages include only those schools with some amount for each respective item.
 Zeroes and non-responses are not included.

TABLE 3.2
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Baseball	12,200	47,900	16,300	76,400	27,700	1,300	33,200	8,100	170
Basketball	7,200	63,700	16,900	87,800	21,200	2,900	32,100	6,800	177
Fencing	4,900	21,900	1,700	28,400	21,300	1,400	11,300	1,200	2
Football	16,000	172,200	29,400	217,700	60,700	9,300	126,600	25,600	179
Golf	3,300	16,600	4,800	24,700	8,300	500	11,700	2,800	141
Gymnastics	3,300	25,200	11,200	39,700	18,700	500	20,100	5,400	2
Ice Hockey	8,300	135,400	120,400	264,100	59,500	7,700	61,100	87,900	40
Lacrosse	10,100	49,700	15,100	75,000	25,500	1,900	36,100	8,400	58
Rifle	1,100	10,100	0	11,100	7,200	300	9,300	600	5
Rowing	10,100	51,400	6,700	68,200	26,800	500	40,900	12,000	18
Skiing	4,500	53,300	12,700	70,500	24,000	400	28,300	10,200	11
Soccer	3,600	40,700	122,200	166,500	18,000	1,700	26,800	8,600	169
Squash	5,300	33,000	0	38,300	9,600	200	28,600	2,000	12
Swimming and Diving	4,300	32,500	12,000	48,800	13,600	800	23,400	5,400	113
Tennis	3,300	17,500	8,200	28,900	7,300	500	12,700	2,600	153
Track & Field, X-Country	3,800	47,800	10,800	62,400	19,900	1,100	34,000	5,200	164
Volleyball	1,100	16,600	4,100	21,900	11,600	700	10,600	2,600	6
Water Polo	2,000	28,800	1,200	31,900	10,200	400	22,300	1,900	9
Wrestling	4,900	37,000	9,100	51,000	18,100	1,700	25,700	7,200	64
Other Varsity Sports	3,400	18,100	7,700	29,100	9,600	3,400	27,900	1,600	12

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Game Officials, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 3.3
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITH FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Revenues				Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses		
Baseball	14,300	35,700	39,700	89,700	34,300	1,200	37,300	13,300	86,600	29
Basketball	5,700	43,400	38,000	87,100	27,300	2,900	51,600	21,000	102,800	32
Fencing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Football	13,400	121,100	87,900	222,300	61,200	6,500	106,800	30,700	205,200	33
Golf	3,100	8,500	10,900	22,500	9,700	1,100	9,900	3,600	24,400	10
Gymnastics	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Ice Hockey	3,900	30,400	43,400	77,700	36,900	1,900	27,100	12,200	78,000	12
Lacrosse	10,000	18,900	22,600	51,500	20,900	1,200	19,400	2,800	44,200	10
Rifle	1,100	0	8,400	9,400	1,700	300	4,500	600	7,100	2
Rowing	7,700	10,100	6,700	24,500	6,500	500	10,400	1,400	18,800	2
Skiing	9,200	4,300	25,200	38,700	27,900	300	10,500	0	38,700	1
Soccer	4,900	27,100	24,100	56,100	19,400	800	29,600	11,100	61,000	27
Squash	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Swimming and Diving	5,700	17,200	16,800	39,800	12,900	400	22,600	8,300	44,200	17
Tennis	3,400	7,400	11,400	22,100	6,900	300	7,700	3,400	18,300	14
Track & Field, X-Country	4,700	25,600	27,100	57,300	21,600	600	29,900	7,900	59,900	29
Volleyball	2,600	20,100	25,700	48,400	6,100	900	8,200	800	16,000	2
Water Polo	3,600	10,000	2,000	15,600	9,200	0	10,200	2,500	21,900	1
Wrestling	9,100	16,100	24,200	49,400	19,400	700	24,200	17,600	62,000	12
Other Varsity Sports	0	21,100	0	21,100	8,600	500	23,800	600	33,500	4

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Game Officials, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 3.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITH FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses	
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries			
Baseball	11,400	46,000	9,700	67,100	26,300	1,400	32,400	6,700	66,800	141
Basketball	6,800	61,000	7,000	74,800	26,000	3,600	48,400	7,000	85,100	145
Fencing	2,200	25,900	1,700	29,800	10,000	0	15,200	1,600	26,800	2
Football	16,400	182,200	13,600	212,200	60,600	9,900	131,100	24,200	225,900	146
Golf	3,300	16,700	6,400	26,400	8,200	500	11,900	2,800	23,200	131
Gymnastics	3,300	25,200	11,200	39,700	18,700	500	20,100	5,400	44,700	2
Ice Hockey	10,400	142,500	129,900	282,800	69,600	10,700	75,600	116,300	272,200	28
Lacrosse	9,700	48,200	12,400	70,300	26,500	2,000	39,600	9,200	77,300	48
Rifle	0	10,100	0	1,100	10,800	0	12,500	600	23,900	3
Rowing	9,300	52,200	6,600	68,200	29,700	500	42,800	13,000	86,100	16
Skiing	4,100	46,500	5,400	56,000	23,600	500	30,000	10,200	64,300	10
Soccer	3,400	40,800	5,500	49,700	17,700	1,800	26,200	8,100	53,800	142
Squash	5,300	33,000	0	38,300	9,600	200	28,600	2,000	40,400	12
Swimming and Diving	3,900	34,500	10,400	48,700	13,800	800	23,600	4,800	43,000	96
Tennis	3,100	18,600	5,700	27,500	7,300	500	13,200	2,500	23,500	139
Track & Field, X-Country	3,400	44,800	6,500	54,700	19,500	1,200	34,800	4,600	60,100	135
Volleyball	1,100	30,200	1,700	33,000	14,300	600	11,800	3,000	29,600	4
Water Polo	2,000	26,900	1,200	30,100	10,300	400	23,800	1,800	36,300	8
Wrestling	4,100	41,300	2,600	48,100	17,800	1,900	26,100	4,400	50,300	52
Other Varsity Sports	N/A	N/A	N/A	N/A	10,300	6,300	29,600	2,500	48,700	8

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Game Officials, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 3.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITH FOOTBALL
Fiscal Year 2003

Sport	Revenues				Expenses				Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Basketball	5,300	51,400	13,600	70,300	23,800	2,200	41,500	7,000	178
Fencing	2,600	30,900	6,500	40,000	10,100	0	13,100	700	3
Field Hockey	3,000	35,800	11,200	50,100	15,800	1,000	31,900	3,300	67
Golf	1,300	13,300	5,500	20,100	6,100	300	11,200	1,900	92
Gymnastics	4,600	32,700	21,700	59,000	22,900	400	25,100	9,600	12
Ice Hockey	4,600	97,500	18,500	120,700	37,100	3,300	43,500	37,800	24
Lacrosse	6,100	36,500	17,100	59,700	18,900	1,100	34,500	5,200	72
Rifle	0	5,700	0	5,700	2,200	300	5,000	400	5
Rowing	11,100	41,600	7,000	59,700	22,200	400	39,500	10,800	18
Skiing	4,600	44,700	6,600	55,900	21,400	400	30,000	6,800	11
Soccer	3,100	33,400	12,200	48,800	16,400	1,600	24,100	7,600	174
Softball	7,100	31,300	16,700	55,100	20,200	1,100	25,500	4,900	173
Squash	3,300	29,500	100	32,800	10,000	400	27,000	2,600	12
Swimming and Diving	4,700	31,800	14,100	50,600	15,100	800	23,600	5,000	122
Synchronized Swimming	5,900	41,300	2,600	49,800	14,800	0	8,000	1,500	1
Tennis	2,700	17,200	6,300	26,100	6,900	500	13,400	4,500	165
Track & Field, X-Country	3,400	40,700	12,400	56,400	18,700	1,100	32,400	4,500	166
Volleyball	2,200	32,900	14,500	49,600	16,700	1,200	24,900	6,800	170
Water Polo	3,700	64,500	16,600	84,800	15,400	2,900	26,100	50,000	11
Wrestling	1,800	23,400	2,500	27,700	8,500	1,400	26,700	0	1
Other Varsity Sports	4,800	25,300	13,600	43,700	8,800	2,300	25,700	8,200	22

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Game Officials, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 3.6
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITH FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Revenues				Expenses				Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Basketball	5,400	38,600	30,100	74,100	24,000	1,800	42,600	9,300	32
Fencing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Field Hockey	4,300	21,000	21,000	46,300	16,600	600	28,700	4,300	16
Golf	2,900	6,000	11,400	20,200	8,000	200	7,200	1,600	8
Gymnastics	5,500	19,600	27,200	52,300	23,800	400	22,500	15,100	7
Ice Hockey	3,100	20,200	27,600	50,800	35,300	2,200	32,900	8,300	5
Lacrosse	8,200	26,700	32,600	67,400	20,700	1,000	34,800	5,200	14
Rifle	0	0	0	0	1,400	300	4,500	600	2
Rowing	7,700	8,900	7,100	23,700	5,000	300	0	500	2
Skiing	9,200	10,000	18,900	38,100	27,400	200	10,500	0	1
Soccer	3,300	22,300	23,400	49,000	17,900	1,100	21,900	4,100	30
Softball	9,500	25,800	26,600	61,900	29,000	800	27,300	5,600	33
Squash	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Swimming and Diving	7,500	19,900	19,700	47,000	14,000	400	21,900	7,100	21
Synchronized Swimming	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Tennis	3,500	8,900	9,700	22,100	6,800	300	9,500	3,200	23
Track & Field, X-Country	4,000	27,500	27,100	58,600	18,200	600	28,300	5,000	31
Volleyball	1,500	20,800	30,000	52,300	15,600	900	21,000	14,900	31
Water Polo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Wrestling	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Other Varsity Sports	4,800	5,800	20,700	31,300	7,300	500	15,100	3,400	6

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 3.7
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITH FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses	
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries			
Basketball	5,300	54,100	6,000	65,400	23,700	2,300	41,200	6,300	73,500	146
Fencing	3,200	30,900	3,300	37,400	10,100	0	13,100	700	23,800	3
Field Hockey	2,400	39,500	4,200	46,100	15,600	1,100	32,900	3,000	52,600	51
Golf	1,100	14,100	2,200	17,400	6,000	300	11,600	1,600	19,500	84
Gymnastics	3,400	52,400	2,500	58,300	21,700	400	28,800	1,900	52,700	5
Ice Hockey	5,400	123,300	13,600	142,300	37,700	3,600	46,300	45,900	133,500	19
Lacrosse	5,400	38,300	7,800	51,500	18,400	1,100	34,400	5,200	59,100	58
Rifle	0	5,700	0	5,700	2,700	0	5,400	200	8,200	3
Rowing	11,400	47,700	6,900	66,000	24,600	400	39,500	11,800	76,400	16
Skiing	4,000	48,200	4,200	56,300	20,800	400	32,200	6,800	60,200	10
Soccer	3,100	35,500	4,700	43,300	16,200	1,700	24,600	8,400	50,800	144
Softball	6,100	32,500	9,000	47,600	18,100	1,200	25,000	4,700	49,000	140
Squash	3,300	29,500	100	32,800	10,000	400	27,000	2,600	40,100	12
Swimming and Diving	3,600	34,500	9,600	47,700	15,400	900	24,000	4,500	44,800	101
Synchronized Swimming	5,900	41,300	2,600	49,800	14,800	0	8,000	1,500	24,300	1
Tennis	2,500	18,200	3,300	24,000	6,900	500	14,700	1,500	23,600	142
Track & Field, X-Country	3,200	42,600	4,900	50,600	18,900	1,200	33,300	4,300	57,800	135
Volleyball	2,400	35,400	5,400	43,200	16,900	1,300	25,700	4,700	48,600	139
Water Polo	3,000	70,800	3,300	77,100	15,400	2,900	26,100	50,000	94,400	11
Wrestling	1,800	23,400	2,500	27,700	8,500	1,400	26,700	0	36,600	1
Other Varsity Sports	4,800	28,800	6,400	40,000	9,600	3,200	30,300	10,600	53,800	14

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 3.8
COMPARATIVE OPERATING EXPENSES BY SPORT
DIVISION III WITH FOOTBALL
Fiscal Year 2003

Sport	Men's		Women's	
	Total Operating Expenses	Percent of Aggregate	Total Operating Expenses	Percent of Aggregate
Baseball	66,800	5	N/A	N/A
Basketball	62,900	5	74,400	7
Fencing	35,100	3	23,800	2
Field Hockey	N/A	N/A	52,000	5
Football	222,200	17	N/A	N/A
Golf	23,300	2	19,500	2
Gymnastics	44,700	3	58,000	5
Ice Hockey	216,200	17	121,700	11
Lacrosse	71,900	6	59,600	6
Rifle	17,300	1	7,900	1
Rowing	80,200	6	72,900	7
Skiing	63,000	5	58,700	6
Soccer	55,000	4	49,700	5
Softball	N/A	N/A	51,700	5
Squash	40,400	3	40,100	4
Swimming and Diving	43,300	3	44,600	4
Synchronized Swimming	N/A	N/A	24,300	2
Tennis	23,100	2	23,100	2
Track & Field, X-Country	60,100	5	56,700	5
Volleyball	25,400	2	49,600	5
Water Polo	34,800	3	94,400	9
Wrestling	52,700	5	36,600	3
Other Varsity Sports	42,400	3	45,100	4
Aggregate	1,280,900	100	1,064,200	100

Notes: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables. The aggregate amount is provided only for purposes of comparisons.

TABLE 3.9
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITH FOOTBALL
Fiscal Year 2003

Sport	Men's Programs					Women's Programs					
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	
Baseball	21,700	7,000	1.89	31	170	N/A	N/A	N/A	N/A	N/A	N/A
Basketball	32,100	9,700	1.85	18	179	27,400	8,000	1.76	16	179	179
Fencing	8,700	4,400	3.00	15	14	8,100	4,400	3.00	14	3	3
Field Hockey	N/A	N/A	N/A	N/A	N/A	20,800	7,000	1.40	22	66	66
Football	44,000	63,700	7.19	89	179	N/A	N/A	N/A	N/A	N/A	N/A
Golf	9,500	3,500	1.08	12	138	8,900	4,600	1.07	7	84	84
Gymnastics	17,200	3,000	1.00	14	2	18,300	4,500	1.30	16	12	12
Ice Hockey	33,700	17,300	1.74	29	40	25,300	11,200	1.43	22	24	24
Lacrosse	22,400	8,800	1.62	32	58	22,300	7,500	1.40	21	71	71
Rifle	7,700	700	1.00	4	4	5,000	600	1.00	5	5	5
Rowing	26,200	8,600	1.38	33	14	26,100	7,300	1.33	37	18	18
Skiing	16,500	6,500	1.67	13	11	17,200	6,500	1.67	12	11	11
Soccer	18,400	4,900	1.49	27	170	16,200	4,900	1.45	22	175	175
Softball	N/A	N/A	N/A	N/A	N/A	17,000	5,200	1.60	18	174	174
Squash	20,000	6,700	1.13	14	10	17,900	6,500	1.38	14	12	12
Swimming and Diving	15,600	4,800	1.75	17	113	16,000	500	1.74	22	122	122
Synchronized Swimming	N/A	N/A	N/A	N/A	N/A	8,000	0	0.00	11	1	1
Tennis	9,800	2,900	1.12	11	155	10,400	3,100	1.18	11	167	167
Track & Field	19,600	10,100	3.30			18,700	10,200	3.31			
Cross Country				15	162				15	166	166
Indoor Track & Field				31	128				25	129	129
Outdoor Track & Field				32	145				26	145	145
Volleyball	8,300	2,700	1.25	14	6	17,600	4,400	1.35	15	171	171
Water Polo	15,300	3,500	1.00	15	9	0	7,000	1.00	16	12	12
Wrestling	18,500	4,100	1.47	23	64	N/A	N/A	N/A	N/A	N/A	N/A

Note: Salary data represents the total compensation paid to all coaches in the category.

TABLE 3.10
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITH FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Men's Programs				Women's Programs			
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes
Baseball	25,400	8,500	2.27	30	N/A	N/A	N/A	N/A
Basketball	34,600	11,300	2.17	16	29,500	8,800	1.97	15
Fencing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Field Hockey	N/A	N/A	N/A	N/A	19,500	0	1.63	22
Football	40,600	53,900	6.97	88	N/A	N/A	N/A	N/A
Golf	8,700	1,000	1.33	11	6,200	800	1.50	6
Gymnastics	N/A	N/A	N/A	N/A	15,700	4,500	1.50	16
Ice Hockey	18,000	6,800	1.64	27	23,300	5,800	1.50	21
Lacrosse	14,500	3,900	1.89	32	23,900	6,400	1.50	20
Rifle	4,200	700	1.00	5	4,200	700	1.00	0
Rowing	6,400	4,000	1.00	35	0	0	0.00	20
Skiing	7,500	2,200	1.00	15	7,500	2,200	1.00	10
Soccer	22,600	5,400	1.57	26	16,700	3,700	1.54	23
Softball	N/A	N/A	N/A	N/A	19,400	5,600	1.80	19
Squash	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Swimming and Diving	15,600	4,600	1.75	19	15,200	4,400	1.67	23
Tennis	7,000	2,000	1.00	9	8,000	2,000	1.38	11
Track & Field	19,800	7,400	3.08		19,200	7,300	3.20	
Cross Country				16				15
Indoor Track & Field				34				27
Outdoor Track & Field				3				26
Volleyball	6,500	2,500	1.00	12			1.21	15
Water Polo	8,600	0	0.00	16	15,300	4,500	0	187
Wrestling	20,200	4,000	1.80	28	0	0	0	1
					N/A	N/A	N/A	N/A

Note: Salary data represents the total compensation paid to all coaches in the category.

TABLE 3.11
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITH FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Men's Programs				Women's Programs			
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes
Baseball	20,900	6,700	1.81	31	N/A	N/A	N/A	N/A
Basketball	31,500	9,400	1.79	19	26,900	7,800	1.71	16
Fencing	8,700	4,400	3.00	15	8,100	4,400	3.00	14
Field Hockey	N/A	N/A	N/A	N/A	21,200	7,200	1.32	22
Football	44,800	65,900	7.24	89	N/A	N/A	N/A	N/A
Golf	9,500	3,800	1.04	12	9,100	5,300	1.00	7
Gymnastics	17,200	3,000	1.00	14	22,000	4,500	1.00	15
Ice Hockey	40,400	21,500	1.79	29	25,800	12,300	1.42	22
Lacrosse	24,000	9,800	1.57	32	22,000	7,800	1.37	21
Rifle	10,000	0	0.00	4	5,300	0	0.00	10
Rowing	27,500	900	1.40	33	26,100	7,300	1.33	39
Skiing	17,400	7,000	1.75	13	18,300	7,000	1.75	12
Soccer	17,600	4,800	1.48	27	16,000	5,100	1.43	22
Softball	N/A	N/A	N/A	N/A	16,500	5,200	1.56	18
Squash	20,000	6,700	1.13	14	17,900	6,500	1.38	14
Swimming and Diving	15,500	4,900	1.75	17	16,200	4,800	1.75	22
Synchronized Swimming	N/A	N/A	N/A	N/A	8,000	0	0.00	11
Tennis	1,100	2,900	1.13	11	10,800	3,200	1.16	11
Track & Field	19,500	10,700	3.34		18,600	10,700	3.33	
Cross Country				14				15
Indoor Track & Field				31				25
Outdoor Track & Field				32				26
Volleyball	9,100	2,700	1.33	15	18,100	4,300	1.38	16
Water Polo	16,200	3,500	1.00	15	14,600	1,000	1.00	18
Wrestling	18,100	4,200	1.40	22	N/A	N/A	N/A	N/A
								0

Note: Salary data represents the total compensation paid to all coaches in the category.

DIVISION III WITHOUT FOOTBALL

TABLE 4.1a
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2003
(Dollar Amounts in Thousands)

Category	Public	Number Reporting	Private	Number Reporting	Total Division	Number Reporting
Guarantees and Options						
Men	3,200	5	2,300	11	2,600	16
Women	1,800	3	2,500	8	2,300	11
Administrative		0		0		0
Salaries						
Men	117,300	45	119,200	79	118,500	124
Women	109,800	45	118,300	81	115,400	126
Administrative	240,300	34	208,100	44	222,100	78
Salary Benefits						
Men	34,500	21	36,900	40	36,100	61
Women	34,000	21	34,500	40	34,200	61
Administrative	68,800	23	52,500	31	59,400	54
Team Travel						
Men	61,900	45	66,900	79	64,700	124
Women	60,300	45	61,400	81	60,600	126
Administrative	23,400	17	15,500	23	19,400	40
Recruiting						
Men	6,400	37	8,900	72	8,000	109
Women	5,600	38	7,400	72	6,800	110
Administrative	3,500	6	4,900	12	4,400	18
Equipment/Uniforms/Supplies						
Men	30,900	45	27,300	78	28,600	123
Women	25,300	45	23,200	81	23,900	126
Administrative	49,400	20	21,700	31	32,500	51

Notes: Total public institutions reporting = 45. Total private institutions reporting = 81.
These averages include only those schools with some amount for each respective item.
Zeroes and non-responses are not included.

TABLE 4.1b
 OPERATING EXPENSES BY OBJECT OF EXPENDITURE
 DIVISION III WITHOUT FOOTBALL
 Fiscal Year 2003
 (Dollar Amounts in Thousands)

Category	Public	Number Reporting	Private	Number Reporting	Total Division	Number Reporting
Fund-raising						
Men	20,800	17	20,800	18	20,800	35
Women	17,500	16	17,500	12	17,500	28
Administrative	20,600	8	20,600	9	20,600	17
Game Officials						
Men	16,000	44	16,000	78	16,000	122
Women	15,200	44	15,200	80	15,200	124
Administrative	11,900	6	11,900	2	11,900	8
Contract Services						
Men	5,600	12	5,600	19	5,600	31
Women	4,100	9	4,100	16	4,100	25
Administrative	28,400	12	28,400	13	28,400	25
Camps						
Men	25,300	9	25,300	11	25,300	20
Women	9,900	8	9,900	7	9,900	15
Administrative	302,700	4	302,700	4	302,700	8
Other						
Men	18,800	26	18,800	41	18,800	67
Women	20,000	24	20,000	37	20,000	61
Administrative	62,200	27	62,200	40	62,200	67
Debt Service						
Men	4,500	1	4,500	0	4,500	1
Women	800	1	800	0	800	1
Administrative	65,000	1	65,000	2	65,000	3
Capital Expenditures						
Men	44,100	1	44,100	5	44,100	6
Women	38,900	1	38,900	6	38,900	7
Administrative	31,600	2	31,600	10	31,600	12

Notes: Total public institutions reporting = 45. Total private institutions reporting = 81.
 These averages include only those schools with some amount for each respective item.
 Zeroes and non-responses are not included.

TABLE 4.2
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2003

Sport	Revenues				Expenses				Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Baseball	12,000	36,700	25,100	73,800	24,600	1,200	23,000	7,600	104
Basketball	5,300	46,900	15,800	68,000	21,200	2,900	32,100	6,800	125
Fencing	900	27,900	0	28,800	21,300	1,400	11,300	1,200	5
Golf	3,000	14,900	12,900	30,700	6,900	500	8,400	4,000	72
Gymnastics	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Ice Hockey	7,600	75,500	50,100	133,300	45,700	4,400	43,800	41,700	25
Lacrosse	9,300	33,200	19,200	61,700	20,100	1,800	22,700	4,900	54
Rifle	0	0	8,400	8,400	3,600	0	3,000	800	2
Rowing	5,200	15,100	6,500	26,800	11,600	400	20,900	3,400	6
Skiing	6,500	30,600	600	37,700	16,400	200	12,000	4,400	5
Soccer	4,000	34,800	14,100	52,900	16,400	1,300	22,500	6,300	124
Squash	N/A	N/A	N/A	N/A	8,000	200	6,800	700	2
Swimming and Diving	4,500	29,300	15,600	49,400	13,700	900	16,800	3,200	47
Tennis	2,800	18,200	7,800	28,800	6,300	700	10,500	2,000	91
Track & Field, X-Country	3,100	30,300	16,900	50,200	10,900	500	14,700	2,200	100
Volleyball	2,000	29,600	18,300	49,900	12,000	1,100	12,100	5,500	30
Water Polo	3,600	12,100	2,000	17,700	11,300	200	5,900	500	4
Wrestling	8,300	34,400	16,100	58,800	20,400	1,600	17,900	3,500	17
Other Varsity Sports	10,500	11,100	5,700	27,400	8,100	100	14,100	4,400	8

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 4.3
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Revenues			Total Revenues	Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues		Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses		
Baseball	15,100	27,200	38,600	80,900	27,100	1,300	27,000	8,300	63,600	37
Basketball	6,500	31,500	28,000	66,100	20,500	2,500	31,700	7,700	62,500	46
Fencing	0	0	0	0	6,700	0	7,600	100	14,300	1
Golf	3,100	7,600	9,300	20,100	6,300	400	7,800	2,100	16,600	20
Gymnastics	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Ice Hockey	5,400	35,000	49,800	90,200	48,500	3,700	42,000	9,500	103,700	11
Lacrosse	11,900	14,600	26,200	52,700	22,400	1,700	18,300	6,300	48,800	20
Rifle	0	0	8,400	8,400	5,100	0	3,300	0	8,400	1
Rowing	7,700	11,400	15,200	34,300	13,900	600	8,200	1,400	24,100	2
Skiing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Soccer	5,200	27,100	21,100	53,300	16,600	1,200	23,600	9,700	51,000	45
Squash	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Swimming and Diving	6,500	13,200	14,100	33,800	11,500	600	13,000	4,600	29,700	19
Tennis	4,800	9,200	10,100	24,000	4,800	500	6,500	2,100	13,900	32
Track & Field, X-Country	3,600	19,600	20,400	43,600	11,400	400	14,800	2,600	29,300	38
Volleyball	2,600	24,500	28,600	55,700	11,800	500	11,700	12,000	36,000	12
Water Polo	3,600	10,000	2,000	15,600	14,400	200	4,500	0	19,000	2
Wrestling	12,300	20,600	26,900	59,800	19,100	500	17,400	8,300	45,300	6
Other Varsity Sports	14,800	3,300	6,800	24,900	3,900	100	19,600	6,700	30,300	3

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 4.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Revenues				Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses		
Baseball	9,900	39,800	12,100	61,800	23,200	1,200	20,800	7,100	52,200	67
Basketball	4,600	52,400	6,300	63,300	21,500	3,000	32,400	6,200	63,100	79
Fencing	900	27,900	0	28,800	24,900	1,400	12,200	1,600	40,100	4
Golf	3,000	16,000	12,900	32,000	7,100	600	8,600	4,800	21,200	52
Ice Hockey	9,800	97,600	50,400	157,900	43,900	5,000	45,100	68,500	162,400	15
Lacrosse	7,800	38,400	6,800	53,000	18,800	1,800	25,100	4,100	49,700	35
Rifle	0	5,700	0	5,700	2,100	0	2,800	800	5,700	1
Rowing	2,800	18,800	200	21,700	10,500	200	27,200	4,700	42,600	4
Skiing	6,500	30,600	600	37,700	16,400	200	12,000	4,400	32,900	5
Squash	3,100	37,900	6,300	47,400	16,300	1,400	21,900	4,100	43,700	79
Soccer	0	0	0	0	8,000	200	6,800	700	15,700	2
Swimming and Diving	2,400	33,000	15,200	50,600	15,200	1,100	19,400	2,500	38,200	28
Tennis	1,800	20,600	4,400	26,800	7,100	800	12,700	1,900	22,400	59
Track & Field, X-Country	1,300	26,900	10,500	38,600	10,600	500	14,700	1,800	27,600	62
Volleyball	1,100	31,100	200	32,400	12,200	1,300	12,300	2,300	28,100	18
Water Polo	0	14,200	0	14,200	8,300	0	7,300	500	16,100	2
Wrestling	4,300	39,000	3,100	46,400	21,100	2,200	18,100	1,400	42,800	11
Other Varsity Sports	1,900	16,300	2,600	20,800	10,700	0	10,700	3,300	24,700	5

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 4.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses		
Basketball	5,300	43,800	14,400	63,400	19,700	2,100	29,600	56,700	127
Fencing	1,100	38,700	6,400	46,200	15,000	1,600	18,600	36,100	6
Field Hockey	3,000	25,700	14,400	43,100	12,500	800	18,400	35,800	46
Golf	1,200	11,600	6,400	19,200	5,300	300	7,000	14,500	24
Gymnastics	1,600	25,400	300	27,300	11,500	0	14,600	27,300	1
Ice Hockey	9,000	49,300	14,300	72,600	33,500	4,200	29,300	83,000	11
Lacrosse	5,400	26,600	17,800	49,800	14,400	900	21,000	40,500	47
Rifle	0	5,700	0	5,700	2,100	0	2,600	5,500	1
Rowing	5,200	12,500	7,000	24,700	12,300	500	17,200	33,300	7
Skiing	6,500	27,500	400	34,400	13,900	200	10,300	28,700	5
Soccer	3,200	31,900	16,300	51,400	15,900	1,300	22,000	43,200	115
Softball	7,100	24,400	18,400	50,000	15,800	900	15,300	36,300	110
Squash	0	0	0	0	5,700	0	6,300	12,700	1
Swimming and Diving	5,800	25,800	18,300	49,900	14,300	900	16,400	35,000	56
Synchronized Swimming	5,900	66,800	4,500	77,300	28,500	1,200	43,700	77,300	1
Tennis	3,300	16,300	8,100	27,700	5,900	600	9,400	17,900	99
Track & Field, X-Country	4,000	23,000	16,400	43,400	10,500	500	14,200	27,800	109
Volleyball	1,600	27,400	13,800	42,800	13,300	1,000	15,500	32,100	121
Water Polo	5,400	14,200	29,900	49,500	13,600	900	11,200	27,900	5
Other Varsity Sports	6,000	16,000	9,700	31,700	10,100	900	14,400	28,600	20

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 4.6
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Revenues			Expenses				Total Operating Expenses	Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Basketball	5,500	30,300	25,600	61,400	20,000	1,900	30,900	4,500	57,200
Fencing	700	0	13,000	0	6,500	0	6,900	200	13,600
Field Hockey	4,100	12,800	25,000	41,900	12,200	900	18,600	4,600	36,300
Golf	3,200	5,200	7,900	16,300	4,100	300	7,100	2,200	13,700
Gymnastics	1,600	25,400	300	27,300	11,500	0	14,600	1,200	27,300
Ice Hockey	4,800	10,000	20,100	35,000	37,800	3,000	29,700	2,900	73,400
Lacrosse	6,900	15,500	29,400	51,800	18,300	1,000	20,400	2,400	42,000
Rifle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rowing	7,700	10,500	9,300	27,400	8,800	500	8,500	1,900	19,700
Soccer	3,800	22,400	26,300	52,600	16,600	1,200	24,200	6,100	48,100
Softball	7,000	18,400	25,300	50,700	18,700	1,300	15,900	4,900	40,900
Swimming and Diving	8,700	15,100	19,700	43,500	12,600	600	15,300	5,200	31,200
Tennis	5,400	10,200	9,000	24,600	4,400	600	6,500	2,500	13,900
Track & Field, X-Country	6,300	17,700	21,300	45,300	10,400	400	14,800	4,100	29,800
Volleyball	1,500	15,200	23,400	40,100	12,700	800	14,100	2,600	30,200
Water Polo	5,400	8,000	29,900	43,300	19,000	900	13,900	5,200	39,000
Other Varsity Sports	8,700	5,400	10,500	24,500	9,700	0	12,300	1,500	23,600

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies.
These averages include only those schools which sponsored the respective sports.

TABLE 4.7
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III WITHOUT FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Revenues				Expenses				Number of Responses
	Fund Raising	Institutional Support	All Other Revenues	Total Revenues	Direct "Game" Expenses	Recruiting	Salaries	All Other Expenses	
Basketball	5,100	48,000	5,800	58,900	19,500	2,200	28,900	5,900	81
Fencing	1,400	38,700	3,100	43,200	19,300	1,600	24,500	1,000	4
Field Hockey	2,400	30,400	4,900	37,600	12,700	800	18,400	3,800	32
Golf	200	14,000	1,900	16,100	6,000	300	7,000	1,900	15
Gymnastics	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ice Hockey	12,100	65,000	10,400	87,500	30,600	5,500	29,000	21,100	7
Lacrosse	4,500	30,300	4,500	39,300	12,800	900	21,300	5,400	33
Rifle	0	5,700	0	5,700	2,100	0	2,600	800	1
Rowing	2,800	16,500	200	19,400	15,000	500	23,700	4,700	4
Skiing	6,500	27,500	400	34,400	13,900	200	10,300	4,300	5
Soccer	2,800	34,900	6,900	44,600	15,600	1,300	21,000	3,100	78
Softball	7,200	26,200	7,700	41,200	13,900	700	15,000	3,600	68
Squash	0	0	0	0	5,700	0	6,300	700	1
Swimming and Diving	3,400	29,500	15,100	48,000	15,500	1,200	17,100	2,300	33
Synchronized Swimming	5,900	66,800	4,500	77,300	28,500	1,200	43,700	4,000	1
Tennis	1,600	17,800	6,200	25,600	6,600	600	10,900	1,800	65
Track & Field, X-Country	2,100	24,700	8,900	35,700	10,600	500	13,900	1,400	68
Volleyball	1,700	31,300	4,900	37,900	13,600	1,100	16,200	2,200	78
Water Polo	0	16,200	0	16,200	5,500	0	7,300	700	2
Wrestling	1,800	23,400	2,500	27,700	8,500	1,400	26,700	0	1
Other Varsity Sports	4,300	19,500	8,100	31,900	10,200	1,100	15,300	4,100	14

Notes: Direct "Game" Expenses include Team Travel, Contract Services, Equipment, Uniforms and Supplies. These averages include only those schools which sponsored the respective sports.

TABLE 4.8
COMPARATIVE OPERATING EXPENSES BY SPORT
DIVISION III WITHOUT FOOTBALL
Fiscal Year 2003

Sport	Men's		Women's	
	Total Operating Expenses	Percent of Aggregate	Total Operating Expenses	Percent of Aggregate
Baseball	56,300	8	N/A	N/A
Basketball	62,900	9	56,700	8
Fencing	35,100	5	36,100	5
Field Hockey	N/A	N/A	35,800	5
Golf	19,900	3	14,600	2
Gymnastics	N/A	N/A	27,300	4
Ice Hockey	135,600	19	83,000	11
Lacrosse	48,500	7	40,600	6
Rifle	7,400	1	5,500	1
Rowing	36,200	5	33,300	5
Skiing	32,900	5	28,700	4
Soccer	46,500	7	43,200	6
Softball	N/A	N/A	36,300	5
Squash	15,700	2	12,700	2
Swimming and Diving	34,600	5	35,000	5
Synchronized Swimming	N/A	N/A	77,300	10
Tennis	19,500	3	17,900	2
Track & Field, X-Country	28,300	4	27,800	4
Volleyball	30,800	4	32,100	4
Water Polo	17,900	3	27,900	4
Wrestling	43,400	6	36,600	5
Other Varsity Sports	26,700	4	28,600	4
Aggregate	698,200	100	736,900	100

Notes: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables. The aggregate amount is provided only for purposes of comparisons.

TABLE 4.9
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITHOUT FOOTBALL
Fiscal Year 2003

Sport	Men's Programs					Women's Programs				
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses
Baseball	16,000	4,600	1.62	25	104	N/A	N/A	N/A	N/A	N/A
Basketball	22,800	6,000	1.86	16	125	20,400	6,000	1.64	14	127
Fencing	5,600	5,200	2.00	16	6	11,400	5,900	2.00	15	7
Football	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A
Field Hockey	N/A	N/A	N/A	N/A	N/A	12,800	3,700	1.27	20	47
Golf	7,000	2,400	1.00	9	69	5,400	2,000	1.00	6	22
Gymnastics	N/A	N/A	N/A	N/A	0	8,600	6,000	1.00	13	1
Ice Hockey	27,300	9,800	1.43	30	25	20,600	5,000	1.22	24	9
Lacrosse	15,600	4,100	1.24	27	55	14,800	4,100	1.13	19	48
Rifle	2,300	600	1.00	4	2	2,000	600	1.00	5	2
Rowing	13,700	3,400	1.00	13	5	11,400	3,200	1.00	26	6
Skiing	9,700	1,900	1.00	10	5	8,500	1,900	1.00	8	5
Soccer	16,200	3,800	1.39	24	124	15,500	3,900	1.35	20	114
Softball	N/A	N/A	N/A	N/A	N/A	11,000	3,300	1.36	9	1
Squash	5,800	2,100	1.00	8	2	6,300	0	0.00	18	55
Swimming and Diving	11,400	4,000	1.72	14	47	11,300	3,800	1.62	17	111
Sync Swimming	N/A	N/A	N/A	N/A	N/A	30,400	3,200	1.00	12	1
Tennis	8,600	2,000	1.20	10	92	7,600	1,900	1.17	10	100
Track & Field	9,700	4,900	2.13			9,400	5,000	2.10		
Cross Country				11	96				10	104
Indoor Track & Field				22	39				18	39
Outdoor Track & Field				22	49				18	49
Volleyball	7,600	3,800	1.13	12	31	11,200	3,100	1.22	12	121
Water Polo	5,500	0	0.00	19	4	8,600	3,500	2.00	12	5
Wrestling	11,600	4,000	1.35	22	17	17,500	3,000	1	8	1

Note: Salary data represents the total compensation paid to all coaches in the category.

TABLE 4.10
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITHOUT FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 2003

Sport	Men's Programs				Women's Programs					
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses
Baseball	19,100	4,500	1.72	27	36	N/A	N/A	N/A	N/A	N/A
Basketball	23,700	5,400	1.98	16	45	21,900	5,300	1.70	13	45
Fencing	3,300	4,300	2.00	11	1	4,400	4,300	2.00	18	2
Field Hockey	N/A	N/A	N/A	N/A	N/A	13,500	4,500	1.20	20	14
Golf	6,200	2,200	1.00	9	19	5,200	2,000	1.00	5	8
Gymnastics	N/A	N/A	N/A	N/A	0	8,600	6,000	1.00	13	1
Ice Hockey	27,200	8,300	1.20	27	10	20,700	4,300	1.50	21	3
Lacrosse	12,600	3,800	1.24	28	19	14,200	4,800	1.00	20	14
Rifle	2,500	0	0.00	8	1	0	0	0.00	2	1
Rowing	6,200	1,000	1.00	8	2	6,200	1,800	1.00	28	3
Skiing	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A	0
Soccer	16,900	4,000	1.38	24	44	16,700	4,300	1.46	20	36
Softball	N/A	N/A	N/A	N/A	N/A	11,100	3,500	1.49	17	42
Squash	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A	0
Swimming and Diving	8,900	3,600	1.86	16	19	10,800	3,600	1.68	18	23
Tennis	5,500	1,800	1.00	10	31	5,100	1,800	1.08	9	34
Track & Field	10,500	4,900	2.05			10,500	5,000	2.09		
Cross Country				11	36				10	39
Indoor Track & Field				21	21				18	21
Outdoor Track & Field				20	22				18	21
Volleyball	7,800	3,600	1.22	11	13	10,000	3,200	1.24	13	21
Water Polo	4,500	0	0.00	17	2	10,000	3,500	2.00	12	3
Wrestling	11,700	4,200	1.33	24	6	N/A	N/A	N/A	N/A	0

Note: Salary data represents the total compensation paid to all coaches in the category.

TABLE 4.11
COACHES AND PARTICIPANTS BY SPORT
ALL DIVISION III WITHOUT FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 2003

Sport	Men's Programs					Women's Programs				
	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses	Head Coaches' Salaries	Assistant Coaches' Salaries	Number of Assistants	Number of Athletes	Number of Responses
Baseball	14,300	4,600	1.56	24	68	N/A	N/A	N/A	N/A	N/A
Basketball	22,300	6,400	1.80	16	80	19,500	6,000	1.60	14	82
Fencing	6,200	5,500	2.00	17	5	15,000	5,900	2.00	14	5
Field Hockey	N/A	N/A	N/A	N/A	N/A	12,500	3,400	1.30	20	33
Golf	7,300	2,500	1.00	10	50	5,500	2,000	1.00	6	14
Gymnastics	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A	0
Ice Hockey	27,300	10,900	1.62	32	15	20,400	5,600	1.00	25	6
Lacrosse	172,000	4,200	1.24	26	36	15,000	3,800	1.19	19	34
Rifle	2,000	600	1.00	0	1	2,000	600	1.00	7	1
Rowing	17,400	4,600	1.00	17	3	15,300	4,300	1.00	24	3
Skiing	9,700	1,900	1.00	10	5	8,500	1,900	1.00	8	5
Soccer	15,700	3,700	1.40	24	80	15,000	3,700	1.30	21	78
Softball	N/A	N/A	N/A	N/A	N/A	10,900	3,100	1.28	17	69
Squash	5,800	2,100	1.00	8	2	6,300	0	0.00	9	1
Swimming and Diving	12,900	4,200	1.64	13	28	11,700	3,900	1.58	18	32
Tennis	10,300	2,000	1.27	9	61	8,900	2,000	1.22	10	66
Track & Field	9,200	5,000	2.17			8,800	4,900	2.11		
Cross Country				10	60				9	65
Indoor Track & Field				23	18				19	18
Outdoor Track & Field				24	27				18	28
Volleyball	7,500	3,900	1.07	12	18	11,900	3,000	1.22	12	79
Water Polo	6,400	0	0.00	21	2	6,400	0	0.00	12	2
Wrestling	11,500	3,800	1.36	20	11	17,500	3,000	1.00	8	1

Note: Salary data represents the total compensation paid to all coaches in the category.

GLOSSARY

- Athletics Aid Equivalencies:** Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.
- 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:** Division I member institutions have to sponsor at least seven sports for men and seven for women (or six for men and eight for women) with two team sports for each gender. Each playing season has to be represented by each gender as well. There are contest and participant minimums for each sport, as well as scheduling criteria. For sports other than football and basketball, Division I schools must play 100 percent of the minimum number of contests against Division I opponents — anything over the minimum number of games has to be 50 percent Division I. Men's and women's basketball teams have to play all but two games against Division I teams, for men, they must play 1/3 of all their contests in the home arena. Schools that have football are classified as Division I-A or I-AA. Division I-A football schools are usually fairly elaborate programs. Division I-A teams have to meet minimum attendance requirements (17,000 people in attendance per home game, OR 20,000 average of all football games in the last four years or, 30,000 permanent seats in their stadium and average 17,000 per home game or 20,000 average of all football games in the last four years OR, be in a member conference in which at least six conference members sponsor football or more than half of football schools meet attendance criterion). Division I-AA teams do not need to meet minimum attendance requirements. Division I schools must meet minimum financial aid awards for their athletics program, and there are maximum financial aid awards for each sport that a Division I school cannot exceed.
- Division II:** Division II institutions have to sponsor at least four sports for men and four for women, with two team sports for each gender, and each playing season represented by each gender. There are contest and participant minimums for each sport, as well as scheduling criteria — football and men's and women's basketball teams must play at least 50 percent of their games against Division II or I-A or I-AA opponents. For sports other than football and basketball there are no scheduling requirements. There are no attendance requirements for football, or arena game requirements for basketball. There are maximum financial aid awards for each sport that a Division II school must not exceed. Division II teams usually feature a number of local or in-state student-athletes. Many Division II student-athletes pay for school through a combination of scholarship money, grants, student loans and employment earnings. Division II athletics programs are financed in the institution's budget like other academic departments on campus. Traditional rivalries with regional institutions dominate schedules of many Division II athletics programs.
- Division III:** Division III institutions have to sponsor at least five sports for men and five for women, with two team sports for each gender, and each playing season represented by each gender. There are minimum contest and participant minimums for each sport. Division III athletics features student-athletes who receive no financial aid related to their athletic ability and athletics departments are staffed and funded like any other department in the university. Division III athletics departments place special importance on the impact of athletics on the participants rather than on the spectators. The student-athlete's experience is of paramount concern. Division III athletics encourages participation by maximizing the number and variety of athletics opportunities available to students, placing primary emphasis on regional in-season and conference competition.