

Preface and Acknowledgements

It is with considerable pleasure that I present the 1996 edition of Revenues and Expenses of Intercollegiate Athletics Programs. This bi-annual project is particularly exciting for me, since I have had an interest in the financial aspects of organized sports since my days in public accounting. My work with clients in the professional sports industry spawned such interest, and I was able to capitalize on my experience during my graduate studies. Thus, it was with considerable enthusiasm that I accepted the invitation to consult with the NCAA on the 1994 and 1996 editions of this project.

Previous editions of the study had been conducted independently of the NCAA; the 1994 and 1996 editions, however, have been joint efforts of the NCAA research staff and myself.

Both the format and content of the study continue to evolve. This edition consists of two separate reports — one for NCAA Divisions I and II member institutions, and one for Division III. The feedback we have 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 change in format. The format for the Division I and II report remains identical to that of the 1994 edition.

I 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 the 1994 report was outstanding and we expect the same to be true for this edition. Reader comments, inquiries, and/or suggestions are welcome, as we antic-

ipate commencing work on the 1998 edition soon.

I would like to express my sincere appreciation to Ursula Walsh, Director of Research for the NCAA, for giving me the opportunity to conduct this study, for providing her expert guidance, and for giving me the freedom to carry out the project as I saw fit. Thanks also to Todd Petr and Maria DeJulio, members of the NCAA research staff, for their continued support and assistance.

Sincere appreciation also goes to the representatives of the 501 member institutions who responded to the survey at a time when demands upon athletics administrators for information are close to overwhelming. Confidentiality was assured and will be honored. A debt of gratitude is also owed to the following persons who have provided invaluable ongoing input and feedback by serving as our focus groups:

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CHAPTER 1

INTRODUCTION

This report provides summary information concerning revenues and expenses of NCAA Division III intercollegiate athletics programs for the 1994-1995 fiscal year. It is the result of a questionnaire survey conducted during the fall of 1995. Similar studies have been conducted for the NCAA since 1969, with resulting reports published under the same title in 1970, 1978, 1982, 1986, 1990 and 1993. A corresponding report has been published for NCAA Divisions I and II institutions and is available by request from the NCAA office.

The format of the survey instrument and the organization of the report have been changed dramatically for this edition of the report. Although this also limits the ability to make comparisons with prior years' data, we believe that these changes render this report and future editions 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, very little data are presented concerning revenues, as Division III revenues from athletics programs are not significant. In addition, more data are provided for all specific sports for Division III, whereas the Divisions I and II report focuses on football and basketball, with all other sports grouped together.

Objectives

The primary objective of the 1996 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. Current data are presented concerning sources of revenues and objects of expenditures (equipment, coaches' salaries, etc.) Both revenue and expense data are categorized by program (men's and women's) and by specific sport. Where possible, historical data are presented to reveal trends in revenues and expenses over recent years.

The second objective of this and the corresponding Divisions I and II report is to provide a comparison of the revenue and expense trends of athletics programs within each of the respective NCAA divisions. To better achieve this goal, this report has been organized differently from preceding reports. There are separate sections provided for Division III institutions with football and for institutions without football. Each of these subdivisions has its own section in which only data relevant to that division are included. Thus, all data for a particular subdivision are shown in a self-contained section, although some summary data for all Division III institutions are provided in a summary section. Because the operation of Division III athletics programs differs dramatically from those of Division I and II, the survey and the resulting report for Divisions I and II differ significantly from this report.

A third objective 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.

Survey Methods

This year's survey was distributed to all 903 NCAA member institutions. For comparative purposes, member institutions were classified into seven homogeneous groups, consistent with NCAA Division definitions. (See Appendix A.) We requested financial data for the fiscal year ending within the 1995 calendar year. Thus, although not all institutions adopt the same fiscal year-end, each completed questionnaire represented a 12-month period.

In all cases, respondents were clearly instructed to limit their responses to **intercollegiate athletics** only, excluding intramural and club sports. Sections II and III of the survey also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately.

Section I of the survey requested general information concerning the fiscal objectives of the institution's athletics program and its policies concerning student fees and grants-in-aid.

Section II solicited organizational data, including the number of participating athletes, the number of sports offered, the cost of grants-in aid and other similar information.

Section III requested financial data, including: total revenues and expenses by sport and by program (men's and women's); total revenues by source (fund-raising and other); and total expenses by expense object (such as salaries, equipment, and travel).

The complete survey is provided in Appendix B of this report.

Response Rate

Usable survey responses were received from 501 members, a 55% response rate. Incomplete responses or those containing inconsistent information were not included. Table 1.1 lists the divisions along with the response rates for each.

TABLE 1.1
RESPONSE RATES BY DIVISION

Division	No. of Members	No. of Responses	Percent Responding
I-A	108	89	82 %
I-AA	119	72	61
I-AAA	78	45	58
II with football	137	68	50
II without football	109	53	49
III with football	199	92	46
III without football	153	82	54
Total	903	501	55

The number of respondents within each division varies widely, from 45 institutions in Division I-AAA to 92 in Division III with football. The different response rates will greatly influence the average numbers for purposes of attempting to draw 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 twelve percent (12%) of NCAA membership, they contributed sixteen percent (16%) of the total survey responses. Table 1.2 indicates these percentages for each division.

TABLE 1.2
PERCENTAGE OF MEMBERSHIP
AND RESPONDENTS

Division	Percentage of Membership	Percentage of Respondents
I-A	12 %	18 %
I-AA	13	14
I-AAA	9	9
II with football	15	14
II without football	12	11
III with football	22	18
III without football	17	16
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.

Organization of the Report

The financial information in this report is classified and presented in detail by division. 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 1985 and 1989 fiscal years are taken from the 1990 edition of the report by the same title.

There are four sections to the report:

Section I — Introduction and Survey Methodology. This sections 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 revenue and expense data for all NCAA divisions. Tables also show average number of athletes and coaches, as well as the average cost per athlete. These tables make it possible to see overall results and to make comparisons across divisions.

Sections III through VII — Division Information. Each of the two Division III subdivisions (with and

without football) is reported separately in these sections. Averages are shown for total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender, and net operating results.

Appendix A — Glossary. This appendix provides definitions of terms as they are used in this report.

Appendix B — Survey Instrument. The entire questionnaire is provided in this section.

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 and under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, 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 very significant differences among the

various divisions. For instance, athletics programs offering football operate in a different environment from those that do not. And the impact of the differences noted above within a division are likely to be even greater when making comparisons across different divisions. The proportion of private institutions also varies by division.

(3) In general, comparisons with financial data before 1989 are not particularly relevant. However, in order to more clearly reflect the impact of the dramatic growth in women's athletics programs since the early 1980s, many tables in this report include data for the 1985 fiscal years.

Throughout the report, it is hoped that the information presented in a table is clear and self-explanatory. Brief explanations of tables are provided as deemed necessary. Please refer to the glossary (Appendix A) for definitions of terms as they are used in this report.

(4) Revenue and expense data presented for specific sports represent averages for only those institutions sponsoring the particular sports. Thus, the totals of these data will not correspond with average total expense data for all respondents.

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CHAPTER II

DIVISION III SUMMARIES

All Institutions

TABLE 2.1
ORGANIZATION AND ACTIVITY DATA
Fiscal Years 1989, 1993 and 1995
(Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football
Average Number of Sports							
1995	19	17	16	13	10	18	12
1993	18	18	16	13	11	18	12
1989	18	17	15	14	11	18	13
Percent change	5%	(6%)	0%	0%	(9%)	0%	0%
Participating athletes — Total							
Men's - 1995	315	249	140	195	86	230	184
Men's - 1993	321	274	139	200	86	264	96
Men's - 1989	335	260	150	229	104	263	137
Women's - 1995	154	123	107	88	66	140	116
Women's - 1993	131	125	98	84	58	132	101
Women's - 1989	136	109	88	104	73	128	108
Number of coaches - Full-time only							
Men's - 1995	23	15	9	7	3	9	7
Men's - 1993	23	15	8	8	3	7	2
Men's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's - 1995	14	8	7	4	2	7	5
Women's - 1993	12	7	6	4	3	4	2
Women's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of coaches - Total							
Men's - 1995	29	23	15	16	9	22	19
Men's - 1993	28	24	15	15	8	20	9
Men's - 1989	23	15	8	6	4	7	4
Women's - 1995	18	13	13	9	8	17	14
Women's - 1993	16	13	12	8	7	11	8
Women's - 1989	11	7	5	4	3	4	3
Average Total Expenses							
1995	14,336	4,481	3,430	1,571	1,015	786	380
1993	12,972	3,938	2,834	1,423	906	745	352
1989	9,687	3,191	1,914	1,179	797	551	312
Percent change	11%	14%	21%	10%	12%	6%	8%
Average Expenses per Athlete							
1995	31	12	16	6	7	2	1
1993	29	10	12	5	6	2	2
1989	21	9	8	4	5	1	1
Percent change	7%	20%	33%	20%	17%	0%	(50%)

NOTE: Percentage changes shown reflect changes from 1993 to 1995.

TABLE 2.2
TOTAL OPERATING EXPENSES
DIVISION III
Fiscal Years 1985, 1989, 1993 and 1995
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	Percentage of 1995 Total
Institutions with Football					
Men's Programs.....	339	370	357	387	49%
Women's Programs	65	181	172	201	26%
Nongender.....	N/A	N/A	216	198	25%
Total	404	551	745	786	100%
Institutions without Football					
Men's Programs.....	154	179	111	117	31%
Women's Programs	37	133	143	144	38%
Nongender.....	N/A	N/A	98	119	31%
Total	191	312	352	380	100%

NOTE: For the 1993 and 1995 reporting years, only revenues and expenses specifically related to men's and women's programs are shown as such. Nongender-specific items are reported as nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated to men's and women's programs. Thus, comparisons may be misleading.

TABLE 2.3
EXPENSES BY OBJECT OF EXPENDITURE
Fiscal Years 1994-1995
All Division III

	Men's Program	Women's Program	Administrative	Total
Guarantees and Options Paid.....	\$400	\$100	\$200	\$700
Salaries, Wages and Fringe Benefits				
Full-time Staff	106,600	73,200	108,400	288,200
Part-time Staff.....	32,400	23,300	10,600	66,300
Team Travel.....	41,500	30,500	3,100	75,100
Recruiting.....	8,000	4,500	1,300	13,800
Athletic Equipment, Uniforms and Supplies	30,300	17,000	7,400	54,700
Fund-raising.....	2,800	1,300	2,700	6,800
Insurance	3,700	2,500	7,500	13,700
Contract Services (Medical, Legal, Game Officials Ticket Sellers, etc.)	11,800	8,400	4,000	24,200
Nonacademic Year Expenditures (Preseason, Postseason, Breaks)	10,400	5,800	1,000	17,200
Other	12,800	7,600	14,700	35,100
Total Operating Expenses	260,700	174,200	160,900	595,800
Other Expenditures:				
Debt Service	300	300	3,100	3,700
Capital Expenditures	500	3,100	2,600	6,200
Total Expenses	\$261,500	\$177,600	\$166,600	\$605,700

TABLE 2.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — ALL RESPONDENTS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Average Number of Participants	Number of Respondents
	Fund- Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball.....	\$3,300	\$3,500	\$2,800	\$1,300	\$18,000	0.73	1.73	27	138
Basketball.....	1,700	5,700	4,200	2,000	22,800	0.91	1.82	19	152
Cross Country.....	100	800	500	200	5,100	0.49	0.87	13	123
Equestrian.....	0	0	1,500	0	1,000	0.00	1.00	4	2
Football.....	2,600	15,600	7,600	5,100	67,700	2.33	5.15	85	93
Gymnastics.....	500	0	500	500	5,000	0.50	1.00	11	2
Ice Hockey.....	1,400	15,000	6,000	2,400	43,900	0.74	1.85	29	34
Lacrosse.....	1,400	900	2,800	1,600	19,500	1.00	1.46	31	42
Soccer.....	800	2,000	2,300	800	15,700	0.61	1.49	25	144
Swimming and Diving.....	1,200	1,500	1,300	400	10,200	0.73	1.43	16	79
Tennis.....	500	700	500	200	6,300	0.40	0.83	10	139
Track and Field, Indoor.....	300	700	600	200	6,900	0.83	1.88	28	70
Track and Field, Outdoor.....	700	1,400	1,300	300	9,700	0.79	1.80	27	90
Volleyball.....	600	700	2,800	600	7,600	0.07	1.36	12	14
Wrestling.....	900	1,800	2,100	600	12,000	0.45	1.50	19	50
Other Varsity Sports.....	1,000	3,400	900	400	14,500	0.54	1.07	17	108
Nonspecific.....	2,300	10,700	1,300	700	34,800	0.00	0.00	0	175

TABLE 2.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — ALL RESPONDENTS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Average Number of Participants	Number of Respondents
	Fund- Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$900	\$3,600	\$3,100	\$1,400	\$18,500	0.83	1.58	14	163
Cross Country.....	100	800	400	300	4,800	0.49	0.94	12	128
Equestrian.....	300	2,200	1,600	300	15,500	0.94	0.69	20	17
Field Hockey.....	700	1,700	2,100	500	11,700	0.64	1.41	21	69
Gymnastics.....	2,200	5,500	3,500	200	9,700	0.50	1.50	10	6
Ice Hockey.....	0	0	1,000	0	19,500	1.00	0.50	21	2
Lacrosse.....	700	1,400	1,500	500	11,700	0.86	1.20	21	50
Soccer.....	400	1,800	1,900	700	11,900	0.57	1.38	21	137
Softball.....	1,500	1,800	1,500	500	10,200	0.62	1.39	16	134
Swimming and Diving.....	900	1,300	1,100	400	10,200	0.66	1.52	18	97
Tennis.....	300	600	500	300	6,500	0.41	0.87	10	150
Track and Field, Indoor.....	100	600	500	200	6,000	0.67	1.90	21	69
Track and Field, Outdoor.....	500	1,100	1,000	300	7,500	0.63	1.77	21	95
Volleyball.....	400	1,600	1,700	600	11,100	0.46	1.41	14	151
Other Varsity Sports.....	700	4,800	1,000	200	17,600	0.53	1.56	20	57
Nonspecific.....	2,200	8,700	1,400	900	31,000	0.00	0.00	0	174

TABLE 2.6
TOTAL OPERATING EXPENSES BY SPORT
ALL DIVISION III
Fiscal Year 1994-95

Sport	Men's Programs		Women's Programs	
	Total Expenses	% of Total Program	Total Expenses	% of Total Program
Baseball	22,100	7	0	0
Basketball	29,000	9	23,000	11
Cross Country	5,800	2	5,500	3
Equestrian	2,500	1	17,400	9
Field Hockey	0	0	14,300	7
Football	80,400	25	0	0
Gymnastics	6,000	2	13,400	7
Ice Hockey	52,300	16	20,500	10
Lacrosse	23,900	7	13,700	7
Soccer	18,800	6	14,500	7
Softball	0	0	12,200	6
Swimming and Diving	11,900	4	11,700	6
Tennis	7,000	2	7,300	4
Track and Field, Indoor	7,700	2	6,700	3
Track and Field, Outdoor	11,300	4	8,800	4
Volleyball	11,000	3	13,400	7
Wrestling	14,700	5	0	0
Other Varsity Sports	15,800	5	18,800	9
Total for specific sports	320,200	100	201,200	100

NOTE: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables.

CHAPTER III

DIVISION III INSTITUTIONS WITH FOOTBALL

TABLE 3.1
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITH FOOTBALL
Fiscal Year 1995

	Public	% of Total	Private	% of Total	Total Division	% of Total
Guarantees and Options						
Men.....	500	0	600	0	600	0
Women	300	0	100	0	200	1
Administrative	0	0	400	0	300	2
Total	800	0	1,100	0	1,100	0
Salaries/Wages/Fringes						
Men.....	141,200	16	221,600	28	208,600	26
Women	103,400	12	112,900	14	111,400	14
Administrative	260,700	30	122,600	16	144,800	18
Total	505,300	58	457,100	58	464,800	58
Team Travel						
Men.....	53,900	6	64,200	8	62,600	8
Women	37,600	4	37,400	5	37,400	5
Administrative	5,500	1	2,600	0	3,000	0
Total	97,000	11	104,200	13	103,000	13
Recruiting						
Men.....	10,300	1	12,600	2	12,200	2
Women	6,300	1	5,100	1	5,300	1
Administrative	100	0	1,700	0	1,400	0
Total	16,700	2	19,400	2	18,900	2
Equipment/Uniforms/Supplies						
Men.....	40,300	5	44,300	6	43,600	5
Women	20,700	2	17,000	2	17,600	2
Administrative	17,300	2	8,300	1	9,700	1
Total	78,300	9	69,600	9	70,900	9
Fund-raising						
Men.....	4,600	1	3,300	0	3,500	0
Women	2,300	0	1,100	0	1,300	0
Administrative	5,100	1	4,000	1	4,200	1
Total	12,000	1	8,400	1	9,000	1
Insurance						
Men.....	2,300	0	6,300	1	5,600	1
Women	1,500	0	3,200	0	2,900	0
Administrative	11,500	1	10,200	1	10,400	1
Total	15,300	2	19,700	3	18,900	2

	Public	% of Total	Private	% of Total	Total Division	% of Total
Contract Services						
Men.....	20,000	2	15,400	2	16,200	2
Women.....	12,500	1	8,700	1	9,300	1
Administrative.....	4,600	1	5,100	1	5,000	1
Total.....	37,100	4	29,200	4	30,500	4
Nonacademic Year Expenditures						
Men.....	19,500	2	15,800	2	16,400	2
Women.....	11,900	1	6,500	1	7,300	1
Administrative.....	1,800	0	1,600	0	1,600	0
Total.....	33,200	4	23,900	3	25,300	3
Other						
Men.....	14,500	2	18,300	2	17,700	2
Women.....	10,100	1	7,600	1	8,000	1
Administrative.....	28,300	3	15,600	2	17,700	2
Total.....	52,900	6	41,500	5	43,400	5
Total Operating Expenses						
Men.....	307,100	35	402,400	51	387,000	49
Women.....	206,600	24	199,600	26	200,700	25
Administrative.....	334,900	39	172,100	22	198,100	25
Total.....	848,600	98	774,100	99	785,800	99
Debt Service						
Men.....	0	0	600	0	500	0
Women.....	0	0	600	0	500	0
Administrative.....	16,800	2	1,800	0	4,200	1
Total.....	16,800	2	3,000	0	5,200	1
Capital Expenditures						
Men.....	100	0	1,000	0	900	0
Women.....	0	0	300	0	200	0
Administrative.....	3,900	0	4,100	1	4,000	1
Total.....	4,000	0	5,400	1	5,100	1
Total Expenditures						
Men.....	307,200	35	404,400	52	388,400	49
Women.....	206,600	24	200,500	26	201,400	25
Administrative.....	355,600	41	178,000	23	206,300	26
Total.....	869,400	100	782,500	100	796,100	100

NOTES:

Total public institutions reporting = 15.

Total private institutions reporting = 77.

TABLE 3.2
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$3,300	\$3,900	\$3,100	\$1,700	\$19,100	0.87	1.67	29	89
Basketball	1,500	6,200	4,500	2,200	24,400	1.02	1.74	21	92
Cross Country	200	800	600	200	5,100	0.58	0.77	14	79
Equestrian	0	0	0	0	0	0.00	1.00	3	1
Football	2,600	15,600	7,600	5,100	67,700	2.33	5.15	85	93
Gymnastics	1,000	0	1,000	1,000	1,000	1.00	1.00	12	1
Ice Hockey	1,300	19,000	5,900	3,200	48,900	.78	1.87	30	23
Lacrosse	1,300	1,300	3,100	1,600	22,300	1.00	1.42	33	26
Soccer	800	2,300	2,400	900	17,200	0.61	1.52	27	87
Swimming and Diving	1,000	1,900	1,600	400	10,000	0.80	1.46	17	61
Tennis	600	900	400	200	6,300	0.47	0.76	11	90
Track and Field, Indoor	300	800	600	200	6,800	0.90	1.86	29	59
Track and Field, Outdoor	600	1,600	1,400	400	8,800	0.86	1.77	27	73
Volleyball	300	0	3,300	1,000	3,300	0.33	1.67	14	3
Wrestling	900	1,700	1,900	600	11,700	0.51	1.43	20	42
Other Varsity Sports	1,200	4,600	1,000	400	15,100	0.66	0.84	17	70
Nonspecific	3,500	13,800	800	900	47,000	0.00	0.00	0	93

TABLE 3.3
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$8,800	\$8,900	\$4,900	\$700	\$22,100	0.64	1.93	29	14
Basketball	3,200	15,100	7,300	3,200	21,600	0.64	2.43	16	14
Cross Country	500	4,300	18,100	0	5,300	0.42	1.17	17	12
Equestrian	0	0	0	0	0	0.00	0.00	0	0
Football	3,100	37,700	13,100	4,300	53,500	1.40	6.13	80	15
Gymnastics	0	0	0	0	0	0.00	0.00	0	0
Ice Hockey	500	9,000	8,800	1,300	33,000	0.33	2.33	27	6
Lacrosse	700	0	1,700	700	8,700	0.33	1.67	25	3
Soccer	1,400	7,300	3,300	900	13,200	0.15	1.77	25	13
Swimming and Diving	3,200	8,800	3,100	100	11,400	0.78	1.33	14	9
Tennis	900	2,900	700	100	4,700	0.17	1.08	13	13
Track and Field, Indoor	700	3,300	1,800	0	6,100	0.60	2.00	27	10
Track and Field, Outdoor	1,500	8,100	3,900	100	9,500	0.46	1.91	26	11
Volleyball	0	0	0	0	0	0.00	0.00	0	0
Wrestling	3,700	8,600	3,900	400	10,100	0.50	2.00	21	7
Other Varsity Sports	200	5,200	4,000	0	5,600	0.20	1.40	7	5
Nonspecific	5,000	51,500	600	0	75,600	0.00	0.00	0	15

TABLE 3.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$2,300	\$3,000	\$2,700	\$1,900	\$18,500	0.91	1.63	29	75
Basketball.....	1,200	4,600	3,900	2,000	25,000	1.09	1.62	22	78
Cross Country.....	100	200	400	200	5,000	0.61	0.70	14	67
Equestrian.....	0	0	0	0	0	0.00	1.00	3	1
Football.....	2,500	11,300	6,500	5,300	70,400	2.51	4.96	86	78
Gymnastics	1,000	0	1,000	1,000	1,000	1.00	1.00	12	1
Ice Hockey	1,500	22,500	4,800	3,900	54,500	0.94	1.71	32	17
Lacrosse.....	1,400	1,500	3,300	1,700	24,100	1.09	1.39	34	23
Soccer.....	700	1,400	2,200	900	17,900	0.69	1.47	27	74
Swimming and diving.....	700	700	1,300	400	9,800	0.81	1.48	17	52
Tennis.....	500	500	300	200	6,600	0.52	0.71	11	77
Track and Field, Indoor	300	300	400	300	6,900	0.96	1.83	29	49
Track and Field, Outdoor	500	500	900	500	8,700	0.94	1.74	28	62
Volleyball	300	0	3,300	1,000	3,300	0.33	1.67	14	3
Wrestling.....	300	400	1,500	600	12,000	0.51	1.31	20	35
Other varsity sports	1,300	4,500	800	400	15,800	0.69	0.80	18	65
Nonspecific.....	3,200	6,300	800	1,100	41,500	0.00	0.00	0	78

TABLE 3.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$900	\$4,800	\$3,500	\$1,600	\$20,300	0.94	1.52	15	87
Cross Country.....	200	900	600	300	4,700	0.59	0.89	13	75
Equestrian.....	0	8,300	0	0	12,500	0.75	0.50	13	4
Field Hockey	800	1,600	2,600	600	13,000	0.73	1.38	21	38
Gymnastics	2,600	6,600	3,600	200	11,400	0.60	1.60	12	5
Ice Hockey.....	0	0	1,000	0	19,500	1.00	0.50	21	2
Lacrosse.....	900	2,500	1,700	600	12,800	0.93	1.15	22	27
Soccer.....	500	2,500	2,100	800	12,300	0.62	1.46	22	79
Softball	1,700	2,400	1,700	500	11,800	0.72	1.44	17	75
Swimming and Diving.....	1,000	1,900	1,400	500	9,900	0.79	1.60	19	62
Tennis.....	400	900	600	300	7,000	0.50	0.75	10	84
Track and Field, Indoor	200	800	600	200	6,500	0.79	1.89	22	53
Track and Field, Outdoor	300	1,400	1,200	300	7,000	0.74	1.71	21	71
Volleyball	400	2,400	2,000	700	13,100	0.58	1.50	15	80
Other Varsity Sports.....	900	7,900	1,100	200	17,800	0.58	1.33	17	33
Nonspecific.....	3,000	10,300	400	700	37,000	0.00	0.00	0	92

TABLE 3.6
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$1,300	\$13,100	\$7,400	\$2,400	\$18,300	0.79	2.29	14	14
Cross Country.....	400	4,400	1,700	200	5,200	0.46	1.27	18	11
Equestrian.....	0	0	0	0	0	0.00	0.00	0	0
Field Hockey.....	1,300	4,800	1,900	1,000	12,900	0.25	1.75	21	8
Gymnastics.....	4,500	16,500	7,500	0	19,500	0.50	2.00	13	2
Ice Hockey.....	0	0	0	0	0	0.00	0.00	0	0
Lacrosse.....	2,400	9,200	400	800	15,200	0.20	1.80	22	5
Soccer.....	400	8,400	3,400	1,200	11,100	0.27	1.73	23	15
Softball.....	5,100	7,600	4,000	700	15,700	0.57	1.93	16	14
Swimming and Diving.....	2,400	7,400	2,900	400	11,700	0.55	1.73	19	11
Tennis.....	900	3,300	1,600	100	4,900	0.42	0.83	12	12
Track and Field, Indoor.....	800	2,400	1,900	100	5,400	0.60	1.80	27	10
Track and Field, Outdoor.....	1,100	6,400	3,200	100	6,700	0.50	1.90	25	11
Volleyball.....	900	9,400	4,300	800	11,900	0.33	1.83	15	12
Other Varsity Sports.....	0	0	0	0	10,000	0.00	2.00	10	1
Nonspecific.....	4,400	40,900	600	100	62,100	0.00	0.00	0	15

TABLE 3.7
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITH FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$800	\$3,200	\$2,800	\$1,500	\$20,700	0.97	1.37	15	73
Cross Country.....	100	300	400	300	4,600	0.61	0.83	13	64
Equestrian.....	0	8,300	0	0	12,500	0.75	0.50	13	4
Field Hockey.....	600	800	2,800	500	13,000	0.86	1.28	21	30
Gymnastics.....	1,300	0	1,000	300	6,000	0.67	1.33	11	3
Ice Hockey.....	0	0	1,000	0	19,500	1.00	0.50	21	2
Lacrosse.....	500	1,000	2,000	500	12,300	1.09	1.00	22	22
Soccer.....	500	1,100	1,800	700	12,600	0.70	1.39	22	64
Softball.....	1,000	1,200	1,200	500	10,900	0.75	1.33	17	61
Swimming and Diving.....	700	700	1,000	500	9,500	0.84	1.57	19	51
Tennis.....	300	600	400	300	7,300	0.51	0.74	10	72
Track and Field, Indoor.....	0	400	300	300	6,700	0.84	1.91	21	43
Track and Field, Outdoor.....	100	500	800	400	7,100	0.78	1.68	20	60
Volleyball.....	300	1,300	1,500	700	13,300	0.62	1.44	16	68
Other Varsity Sports.....	900	8,200	1,200	200	18,100	0.59	1.31	18	32
Nonspecific.....	2,700	4,400	400	800	32,100	0.00	0.00	0	77

TABLE 3.8
TOTAL OPERATING EXPENSES BY SPORT
DIVISION III WITH FOOTBALL
Fiscal Year 1994-95

Sport	Men's Programs		Women's Programs	
	Total Expenses	% of Total Program	Total Expenses	% of Total Program
Baseball	23,900	7	0	0
Basketball	31,100	10	25,400	12
Cross Country	5,900	2	5,600	3
Equestrian	0	0	12,500	6
Field Hockey	0	0	16,200	8
Football	80,400	25	0	0
Gymnastics	3,000	1	15,200	7
Ice Hockey	58,000	18	20,500	10
Lacrosse	27,000	8	15,100	7
Soccer	20,500	6	15,200	7
Softball	0	0	14,000	7
Swimming and Diving	12,000	4	11,800	6
Tennis	6,900	2	7,900	4
Track and Field, Indoor	7,600	2	7,300	3
Track and Field, Outdoor	10,600	3	8,500	4
Volleyball	7,600	2	15,800	8
Wrestling	14,200	4	0	0
Other Varsity Sports	16,500	5	19,100	9
Total for Specific Sports	325,200	100	210,100	100

NOTE: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables.

CHAPTER IV

DIVISION III INSTITUTIONS WITHOUT FOOTBALL

TABLE 4.1
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION III WITHOUT FOOTBALL
Fiscal Year 1995

	Public	% of Total	Private	% of Total	Total Division	% of Total
Guarantees and Options						
Men.....	500	0	200	0	200	0
Women	200	0	0	0	100	0
Administrative	0	0	0	0	0	0
Total	700	0	200	0	300	0
Salaries/Wages/Fringes						
Men.....	82,400	17	54,900	15	59,900	15
Women	57,300	12	84,600	23	79,600	20
Administrative	165,600	34	72,700	20	89,700	23
Total	305,300	63	212,200	58	229,200	59
Team Travel						
Men.....	24,100	5	16,300	4	17,700	5
Women	18,300	4	23,500	6	22,600	6
Administrative	9,000	2	2,000	1	3,300	1
Total	51,400	11	41,800	11	43,600	11
Recruiting						
Men.....	3,000	1	3,300	1	3,300	1
Women	1,800	0	3,900	1	3,500	1
Administrative	100	0	1,300	0	1,100	0
Total	4,900	1	8,500	2	7,900	2
Equipment/Uniforms/Supplies						
Men.....	25,900	5	12,800	3	15,200	4
Women	17,100	4	16,300	4	16,400	4
Administrative	9,100	2	3,700	1	4,700	1
Total	52,100	11	32,800	9	36,300	9
Fund-raising						
Men.....	4,200	1	1,400	0	1,900	0
Women	2,100	0	1,100	0	1,300	0
Administrative	1,600	0	900	0	1,000	0
Total	7,900	2	3,400	1	4,200	1
Insurance						
Men.....	1,900	0	1,500	0	1,500	0
Women	1,700	0	2,000	1	2,000	1
Administrative	6,400	1	3,600	1	4,100	1
Total	10,000	2	7,100	2	7,600	2

	Public	% of Total	Private	% of Total	Total Division	% of Total
Contract services						
Men	11,100	2	5,900	2	6,900	2
Women	7,600	2	7,400	2	7,400	2
Administrative	4,300	1	2,500	1	2,900	1
Total	23,000	5	15,800	4	17,200	4
Nonacademic Year Expenditures						
Men	2,800	1	3,700	1	3,600	1
Women	2,300	0	4,500	1	4,100	1
Administrative	500	0	400	0	400	0
Total	5,600	1	8,600	2	8,100	2
Other						
Men	7,500	2	7,200	2	7,200	2
Women	5,100	1	7,600	2	7,100	2
Administrative	13,700	3	10,800	3	11,400	3
Total	26,300	5	25,600	7	25,700	7
Total Operating Expenses						
Men	163,400	33	107,200	29	117,400	30
Women	113,500	23	150,900	41	144,100	37
Administrative	210,300	43	97,900	27	118,600	30
Total	487,200	100	356,000	97	380,100	98
Debt Service						
Men	300	0	0	0	100	0
Women	300	0	0	0	100	0
Administrative	0	0	2,400	1	1,900	0
Total	600	0	2,400	1	2,100	1
Capital Expenditures						
Men	0	0	100	0	100	0
Women	0	0	7,900	2	6,400	2
Administrative	0	0	1,200	0	1,000	0
Total	0	0	9,200	3	7,500	2
Total Expenditures						
Men	163,700	34	107,300	29	117,600	30
Women	113,800	23	158,800	43	150,600	39
Administrative	210,300	43	101,500	28	121,500	31
Total	487,800	100	367,600	100	389,700	100

NOTES:

Total public institutions reporting = 15.

Total private institutions reporting = 67.

TABLE 4.2
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$3,400	\$2,700	\$2,400	\$600	\$16,200	0.49	1.84	22	49
Basketball	2,000	5,000	3,700	1,700	20,300	0.73	1.95	16	60
Cross Country	0	700	300	100	5,300	0.32	1.05	11	44
Equestrian	0	0	3,000	0	2,000	0.00	1.00	5	1
Gymnastics	0	0	0	0	9,000	0.00	1.00	9	1
Ice Hockey	1,700	6,700	6,300	800	33,300	0.64	1.82	28	11
Lacrosse	1,600	100	2,400	1,600	14,900	1.00	1.53	29	16
Soccer	900	1,400	2,100	700	13,400	0.61	1.44	23	57
Swimming and Diving	1,800	300	400	400	10,800	0.50	1.33	14	18
Tennis	200	400	600	200	6,200	0.27	0.96	10	49
Track and Field, Indoor	0	0	500	200	7,800	0.46	2.00	22	11
Track and Field, Outdoor	900	500	700	100	13,300	0.47	1.94	26	17
Volleyball	600	900	2,600	500	8,800	0.00	1.27	11	11
Wrestling	1,300	1,900	3,000	900	13,900	0.13	1.88	16	8
Other Varsity Sports	500	1,400	700	200	13,300	0.32	1.47	15	38
Nonspecific	1,100	7,300	1,800	500	21,000	0.00	0.00	0	82

TABLE 4.3
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$6,500	\$7,700	\$2,400	\$600	\$21,700	0.67	1.83	24	12
Basketball	1,200	7,900	3,100	900	19,700	0.79	1.93	14	14
Cross Country	0	1,800	600	0	5,900	0.42	0.92	12	12
Equestrian	0	0	0	0	0	0.00	0.00	0	0
Gymnastics	0	0	0	0	9,000	0.00	1.00	9	1
Ice Hockey	1,300	12,000	4,700	1,200	36,900	0.83	1.67	28	6
Lacrosse	0	0	300	0	10,700	0.67	0.67	22	3
Soccer	300	2,800	2,000	400	12,700	0.69	1.31	23	13
Swimming and Diving	0	200	200	0	10,200	0.20	2.00	15	5
Tennis	300	1,400	500	0	6,400	0.18	1.09	9	11
Track and Field, Indoor	0	0	300	200	7,800	0.50	1.83	23	6
Track and Field, Outdoor	2,100	100	600	100	9,700	0.29	2.14	26	7
Volleyball	1,500	2,300	3,000	0	10,300	0.00	1.25	12	4
Wrestling	0	0	0	0	0	0.00	0.00	0	0
Other Varsity Sports	1,300	4,700	900	0	23,400	0.43	2.43	20	7
Nonspecific	4,100	22,300	1,200	900	39,800	0.00	0.00	0	15

TABLE 4.4
OPERATING REVENUES AND EXPENSES BY SPORT
MEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Baseball	\$2,400	\$1,100	\$2,400	\$600	\$14,500	0.43	1.84	22	37
Basketball	2,300	4,100	3,900	2,000	20,500	0.72	1.96	16	46
Cross Country	100	300	300	200	5,000	0.28	1.09	11	32
Equestrian	0	0	3,000	0	2,000	0.00	1.00	5	1
Gymnastics	0	0	0	0	0	0.00	0.00	0	0
Ice Hockey	2,200	400	8,200	400	29,000	0.40	2.00	28	5
Lacrosse	1,900	200	2,800	1,900	15,900	1.08	1.75	30	13
Soccer	1,100	1,000	2,100	800	13,600	0.59	1.48	23	44
Swimming and Diving	2,500	300	500	500	11,100	0.62	1.08	14	13
Tennis	200	200	700	300	6,200	0.29	0.92	10	38
Track and Field, Indoor	0	0	600	200	7,800	0.40	2.20	21	5
Track and Field, Outdoor	100	800	800	100	15,800	0.60	1.80	26	10
Volleyball	100	100	2,400	700	8,000	0.00	1.29	11	7
Wrestling	1,300	1,900	3,000	900	13,900	0.13	1.88	16	8
Other Varsity Sports	400	700	700	300	11,000	0.29	1.26	14	31
Nonspecific	400	3,900	1,900	400	16,800	0.00	0.00	0	67

TABLE 4.5
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball	\$1,000	\$2,100	\$2,600	\$1,300	\$16,500	0.70	1.65	13	76
Cross Country	100	700	300	200	4,900	0.36	1.00	11	53
Equestrian	400	400	2,100	400	16,400	1.00	0.75	22	13
Field Hockey	600	1,800	1,500	300	10,200	0.53	1.45	20	31
Gymnastics	0	0	3,000	0	1,000	0.00	1.00	2	1
Ice Hockey	0	0	0	0	0	0.00	0.00	0	0
Lacrosse	600	0	1,200	500	10,300	0.78	1.26	21	23
Soccer	300	800	1,500	600	11,400	0.50	1.28	19	58
Softball	1,200	1,000	1,300	400	8,200	0.49	1.32	16	59
Swimming and Diving	700	200	500	300	10,700	0.43	1.38	17	35
Tennis	200	200	400	200	5,900	0.30	1.02	10	66
Track and Field, Indoor	0	0	300	100	4,600	0.25	1.94	18	16
Track and Field, Outdoor	1,000	400	500	200	9,000	0.29	1.90	20	24
Volleyball	400	700	1,400	400	8,700	0.34	1.31	13	71
Other Varsity Sports	500	500	800	200	17,300	0.46	1.88	24	24
Nonspecific	1,400	6,900	2,500	1,200	24,400	0.00	0.00	0	82

TABLE 4.6
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
PUBLIC SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$1,500	\$6,500	\$2,500	\$700	\$19,300	0.60	2.00	13	15
Cross Country.....	200	2,000	500	100	6,200	0.46	1.00	11	13
Equestrian.....	0	0	0	0	0	0.00	0.00	0	0
Field Hockey.....	700	6,000	2,300	0	11,000	0.00	2.00	19	3
Gymnastics.....	0	0	0	0	0	0.00	0.00	0	0
Ice Hockey.....	0	0	0	0	0	0.00	0.00	0	0
Lacrosse.....	0	0	1,000	0	5,000	1.00	0.00	16	1
Soccer.....	300	2,400	1,900	300	12,400	0.44	1.22	20	9
Softball.....	3,500	2,400	1,300	200	14,100	0.46	1.64	15	11
Swimming and Diving.....	0	200	200	0	10	0.20	2.20	14	5
Tennis.....	0	100	100	0	6,300	0.18	1.00	9	11
Track and Field, Indoor.....	0	0	300	100	6,900	0.43	1.86	23	7
Track and Field, Outdoor.....	2,900	100	500	100	8,400	0.25	2.13	23	8
Volleyball.....	200	1,300	1,300	300	10,000	0.17	1.67	13	12
Other Varsity Sports.....	400	600	600	200	19,200	0.00	2.20	22	5
Nonspecific.....	3,900	19,700	1,200	500	36,400	0.00	0.00	0	15

TABLE 4.7
OPERATING REVENUES AND EXPENSES BY SPORT
WOMEN'S PROGRAMS
DIVISION III — WITHOUT FOOTBALL
PRIVATE SCHOOLS
Fiscal Year 1994-95

Sport	Revenues		Expenses			Number of Coaches		Number of Participants	Number of Respondents
	Fund-Raising	All Other Revenues	Game-Day Operations	Recruiting	Other Op. Expenses	Full-time	Part-time		
Basketball.....	\$900	\$1,000	\$2,600	\$1,400	\$15,800	0.72	1.56	13	61
Cross Country.....	100	300	200	300	4,500	0.33	1.00	11	40
Equestrian.....	400	400	2,100	400	16,400	1.00	0.75	22	13
Field Hockey.....	600	1,400	1,400	400	10	0.57	1.41	20	28
Gymnastics.....	0	0	3,000	0	1,000	0.00	1.00	2	1
Ice Hockey.....	0	0	0	0	0	0.00	0.00	0	0
Lacrosse.....	600	0	1,200	500	10,500	0.77	1.32	21	22
Soccer.....	300	600	1,400	700	11,200	0.51	1.29	19	49
Softball.....	700	700	1,300	400	6,900	0.50	1.25	16	48
Swimming and Diving.....	800	200	600	300	10,700	0.47	1.24	17	30
Tennis.....	200	200	500	300	5,900	0.33	1.02	10	55
Track and Field, Indoor.....	0	0	300	100	2,800	0.11	2.00	15	9
Track and Field, Outdoor.....	100	500	500	300	9,300	0.31	1.81	19	16
Volleyball.....	400	600	1,500	400	8,500	0.37	1.24	13	59
Other Varsity Sports.....	500	500	800	200	16,800	0.58	1.79	24	19
Nonspecific.....	800	4,000	2,800	1,400	21,700	0.00	0.00	0	67

TABLE 4.8
TOTAL OPERATING EXPENSES BY SPORT
DIVISION III WITHOUT FOOTBALL
Fiscal Year 1994-95

Sport	Men's Programs		Women's Programs	
	Total Expenses	% of Total Program	Total Expenses	% of Total Program
Baseball	19,200	9	0	0
Basketball	25,700	11	20,400	13
Cross Country	5,700	3	5,400	3
Equestrian	5,000	2	18,900	12
Field Hockey	0	0	12,000	8
Football	0	0	0	0
Gymnastics	9,000	4	4,000	3
Ice Hockey	40,400	18	0	0
Lacrosse	18,900	8	12,000	8
Soccer	16,200	7	13,500	9
Softball	0	0	9,900	6
Swimming and Diving	11,600	5	11,500	7
Tennis	7,000	3	6,500	4
Track and Field, Indoor	8,500	4	5,000	3
Track and Field, Outdoor	14,100	6	9,700	6
Volleyball	11,900	5	10,500	7
Wrestling	17,800	8	0	0
Other Varsity Sports	14,200	6	18,300	12
Total for specific sports	225,200	100	157,600	100

NOTE: These data include only those amounts related to specific sports. Thus, the totals do not correspond with total expenses reflected on other tables.

APPENDIX A

GLOSSARY

- Division I-A:** In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other Division I-A institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for attendance, scheduling and financial aid.
- Division I-AA:** These institutions must play more than 50 percent of their regular-season football games against Division I-A or I-AA institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for scheduling and financial aid.
- Division I-AAA:** This group of institutions does not sponsor football. Other requirements are identical to those of Divisions I-A and I-AA.
- Division II:** For Division II institutions, at least 50 percent of all football games must be played against Division I-A, I-AA or II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are not attendance, scheduling or financial-aid requirements.
- Division III:** For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling or financial aid requirements.
- Institutional support:** This item includes direct transfers of administrative funds by the institution to the athletics programs. Indirect support, such as housing and food services provided by the institution, are not necessarily included.
- Net operating results:** Total revenues less total operating expenses.
- Object of expenditure:** Respondents were provided 12 itemized classifications of expenditures, such as grants-in-aid, salaries, travel, etc. These are summarized in Table 9.28.

- Operating expenses:** Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.
- Private institutions:** See "Public institutions."
- Public institutions:** Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.
- Revenues:** Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support.

NCAA DIVISION III QUESTIONNAIRE FOR ANALYSIS OF REVENUES AND EXPENSES OF INTERCOLLEGIATE ATHLETICS PROGRAMS

The questionnaire for this study, which is sponsored by the National Collegiate Athletic Association, consists of three parts:

Part I – General Information

Part II – Operating Expenses by Object of Expenditures

Part III – Operating Revenue and Expenses by Sport

All questions and schedules in this questionnaire refer to the men's and women's intercollegiate athletics programs on a combined basis, unless there are instructions to the contrary.

I. GENERAL INFORMATION

Please limit your responses to **intercollegiate athletics only**, excluding intramural or club sports. If the question does not apply to your institution, indicate so by marking "NA." Be assured that all responses will remain anonymous.

1. Your institution is considered

_____ a. Public.

_____ b. Private.

2. The current NCAA classification of your institution is

_____ a. Division III with football

_____ b. Division III with no football

3. The following questions pertain to your institution's assessment of student fees.

a. Does your institution assess students a specific activity (or athletics) fee that is allocated to intercollegiate athletics?

_____ Yes

_____ No

b. If yes, does payment of this fee provide guaranteed admission to your revenue sports events?

_____ All

_____ Some

_____ None

c. If no such specific fee is assessed, is some portion of a **general** activity fee paid by students allocated to intercollegiate athletics without entitling admission to athletics events?

_____ Yes

_____ No

4. Does your institution award athletics grants-in-aid? (The term "grants-in-aid" refers to any institutionally administered financial aid awarded to a student who has been recruited on the basis of athletics ability, or any athletically related financial aid provided to a student-athlete regardless of recruitment.)

_____ Yes

_____ No

II. OPERATING EXPENSES BY OBJECT OF EXPENDITURE

SCHEDULE A

Expenses directly related to or allocated to (per note 2 below) either the men's or women's programs should be indicated in the appropriate column. Expenses not directly related or allocated should be shown in the Administrative column. Please do NOT allocate administrative expenses. Expenses related to "common sports," such as a combined men's/women's track or swimming program, should be allocated to genders based upon the number of participants of each gender. **Please round your responses to the nearest \$1,000 and eliminate cents.**

EXPENSES BY OBJECT OF EXPENDITURE

Fiscal Year 1994-95

	Men's Program	Women's Program	Admini- strative
Guarantees and options paid	\$_____	\$_____	\$_____
Salaries, wages and fringe benefits ¹			
Full-time ²	_____	_____	_____
Part-time ²	_____	_____	_____
Team travel	_____	_____	_____
Recruiting	_____	_____	_____
Athletics equipment, uniforms and supplies	_____	_____	_____
Fund-raising ³	_____	_____	_____
Insurance	_____	_____	_____
Contract services (medical, legal, game officials, ticket sellers, etc.)	_____	_____	_____
Nonacademic year expenditures (pre- season, postseason, breaks)	_____	_____	_____
Other	_____	_____	_____
Total operating expenses	\$=====	\$=====	\$=====
Other expenditures:			
Debt service	_____	_____	_____
Capital expenditures	_____	_____	_____
Total operating expenses	\$=====	\$=====	\$=====

¹Include student coaches, assistants, etc.

²If necessary, allocate salaries among coaching, teaching and administrative duties, based upon relative hours devoted to each activity.

³Include all expenses related to fund-raising.

III. OPERATING REVENUES AND EXPENSES BY SPORT

INSTRUCTIONS FOR SCHEDULE B AND C

Revenues related to a specific sport should include admissions, concessions, advertising, broadcasting fees and similar items for each sport, to the extent that identification is possible. Guarantees and options should be included, as should institutional support. Items not directly related to a specific sport should be included in "Nonspecific" amounts at the bottom of the schedules.

Other Operating Expenses directly related to a particular sport should include coaches' salaries, team travel, equipment, recruiting expenses, and other clearly identifiable expense items for each sport. Please do NOT allocate general overhead expenses of the athletics program to the various sports. However, a portion of the salaries of the athletics director and other administrators should be allocated to specific sports, based upon relative time commitment, if these persons have coaching responsibilities. "Nonspecific expenses," shown at the bottom of the schedule, should include administrative salaries, clerical salaries, publicity and promotional expenses (unless related to fund-raising), and all other expense items of a general overhead nature that are not related to a specific sport. Expenses related to "common sports," such as a combined men's/women's track or swimming program, should be allocated to genders based upon the number of participants of each gender.

Please round your responses to the nearest \$1,000 and eliminate cents. Do NOT include debt service and capital expenditures.

IV. OPERATING REVENUES AND EXPENSES BY SPORT

SCHEDULE B

OPERATING REVENUE AND EXPENSES BY SPORT

Women's Programs
Fiscal Year 1994-95

Sport	—REVENUES—			EXPENSES			Number of Coaches Full-time Part-time	No. of Participants
	Fund- Raising¹	All Other Revenues	Game- Day Operations	Recruiting	Other Operating Expenses²			
Baseball	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	_____	_____	_____
Basketball	_____	_____	_____	_____	_____	_____	_____	_____
Cross country	_____	_____	_____	_____	_____	_____	_____	_____
Equestrian	_____	_____	_____	_____	_____	_____	_____	_____
Field hockey	_____	_____	_____	_____	_____	_____	_____	_____
Gymnastics	_____	_____	_____	_____	_____	_____	_____	_____
Ice hockey	_____	_____	_____	_____	_____	_____	_____	_____
Lacrosse	_____	_____	_____	_____	_____	_____	_____	_____
Soccer	_____	_____	_____	_____	_____	_____	_____	_____
Softball	_____	_____	_____	_____	_____	_____	_____	_____
Swimming & diving	_____	_____	_____	_____	_____	_____	_____	_____
Tennis	_____	_____	_____	_____	_____	_____	_____	_____
Track and field – indoor	_____	_____	_____	_____	_____	_____	_____	_____
Track and field – outdoor	_____	_____	_____	_____	_____	_____	_____	_____
Volleyball	_____	_____	_____	_____	_____	_____	_____	_____
Other varsity sports	_____	_____	_____	_____	_____	_____	_____	_____
Total related to specific sports³	_____	_____	_____	_____	_____	_____	_____	_____
Nonspecific⁴	_____	_____	_____	_____	_____	_____	_____	_____
Totals	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	_____	_____	_____

¹Include all donations from individuals or private organizations outside the institution.

²Do NOT include debt service and capital expenditures.

³Total of all above amounts.

⁴General expenses not related to specific sports.

V. OPERATING REVENUES EXPENSES BY SPORT

SCHEDULE C

OPERATING REVENUES AND EXPENSES BY SPORT

Men's Programs

Fiscal Year 1994-95

Sport	—REVENUES—			EXPENSES			Number of Coaches Full-time	Part-time	No. of Participants
	Fund- Raising ¹	All Other Revenues	Game- Day Operations	Recruiting	Other Operating Expenses ²				
Baseball	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	_____	_____	_____	
Basketball	_____	_____	_____	_____	_____	_____	_____	_____	
Cross country	_____	_____	_____	_____	_____	_____	_____	_____	
Equestrian	_____	_____	_____	_____	_____	_____	_____	_____	
Football	_____	_____	_____	_____	_____	_____	_____	_____	
Gymnastics	_____	_____	_____	_____	_____	_____	_____	_____	
Ice hockey	_____	_____	_____	_____	_____	_____	_____	_____	
Lacrosse	_____	_____	_____	_____	_____	_____	_____	_____	
Soccer	_____	_____	_____	_____	_____	_____	_____	_____	
Swimming & diving	_____	_____	_____	_____	_____	_____	_____	_____	
Tennis	_____	_____	_____	_____	_____	_____	_____	_____	
Track and field – indoor	_____	_____	_____	_____	_____	_____	_____	_____	
Track and field – outdoor	_____	_____	_____	_____	_____	_____	_____	_____	
Volleyball	_____	_____	_____	_____	_____	_____	_____	_____	
Wrestling	_____	_____	_____	_____	_____	_____	_____	_____	
Other varsity sports	_____	_____	_____	_____	_____	_____	_____	_____	
Total related to specific sports ³	_____	_____	_____	_____	_____	_____	_____	_____	
Nonspecific ⁴	_____	_____	_____	_____	_____	_____	_____	_____	
Totals	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	_____	_____	_____	

¹Include all donations from individuals or private organizations outside the institution.

³Total of all above amounts.

⁴General expenses not related to specific sports.