



# **REVENUES AND EXPENSES OF DIVISIONS I AND II INTERCOLLEGIATE ATHLETICS PROGRAMS**

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## **FINANCIAL TRENDS AND RELATIONSHIPS-1999**

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REVENUES/EXPENSES

# Preface and Acknowledgements

It is with pleasure that we present the 2000 edition of Revenues and Expenses of Intercollegiate Athletics Programs. This biennial project is particularly exciting for me, since I have had an interest in the financial aspects of organized sports since I began my career 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, commencing with the 1994 edition of this study.

Previous editions of the study had been conducted independently of the NCAA; the 1994, 1996, 1998 and 2000 editions, however, have been joint efforts of the NCAA research staff and myself.

Both the format and content of the study continue to evolve. Like the 1996 edition, 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 format. The formats for the two reports remain identical to that of the 1998 edition, although some additional charts are included, as are new tables showing revenue and expense totals for all individual sports in Divisions I and II.

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 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 2002 edition soon. We hope to provide Internet bulletin board and chat room sites available through my Web site with the release of this report.

I would like to express my sincere appreciation to Todd Petr, director of research for the NCAA, 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 colleagues Maria DeJulio and Amie Stiener of the NCAA research department and fellow consultant Sara Abler. Their energetic support and assistance, as well as warm collegiality made completion of this year's report possible and enjoyable.

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

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Distributed to directors of athletics and senior woman administrators.

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# CHAPTER 1

## INTRODUCTION

This report provides summary information concerning revenues and expenses of NCAA Divisions I and II intercollegiate athletics programs for the 1998-1999 fiscal year. It is the result of a questionnaire survey conducted during the fall of 1999. 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 and 1998. A corresponding report has been published for NCAA Division III institutions and is available for \$10 for nonmember and \$5 for members by calling toll free 888/388-9748.

Comparative numbers for 1993, 1995 and 1997 fiscal years are provided, as are numbers for 1985 and 1989, but only if appropriate and meaningful. Surveys before 1993 were conducted independently of the NCAA, and the data collected are not in the possession of or under the control of the NCAA. Thus, while we have included data for years prior to 1993, we have no assurance that the results are comparable.

In addition, the format of the survey instrument and the organization of the report were changed dramatically with the 1994 edition. Although this also affects comparability, we believe that these changes render the reports more useful and relevant.

### Objectives

The primary objective of the 2000 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 (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the "major" sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports. Where possible, historical data are presented to reveal trends in revenues and expenses over recent years.

A second objective of the report is to provide a comparison of the revenue and expense trends of athletics programs within each of the respective NCAA divisions (Report Sections III through VII). Division 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 (Section II.) Additionally, in response to widespread interest, Section VIII of the report provides data for all Division I basketball programs (I-A, I-AA, and I-AAA combined). Because the operation of Division III athletics programs differs dramatically from those of Divisions I and II, the survey and the resulting report differ significantly from this 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 semi-annual Gender Equity Report.

### Survey Methods

The 1999 survey was distributed to all 972 NCAA member institutions. For comparative purposes, member institutions were classified into seven homogeneous groups, consistent with NCAA division definitions. (See Appendix) We requested financial data for the fiscal year ending within the 1999 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. Survey instructions also requested that data be separated by gender,

which enables data for men's and women's programs to be presented separately. The financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act.

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

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).

## Response Rate

Responses from 729 members were utilized in the database, representing 75 percent of the total membership. Incomplete responses, or those containing inconsistent or conflicting information were not included. Additionally, because of the unique environment in which the Ivy Group, Patriot League and service academies operate, responses from those 20 members were excluded. Thus, 77 percent of the remaining 952 members have been included in the data. Table 1.1 lists the divisions along with the response utilized for each.

**TABLE 1.1  
RESPONSE RATES BY DIVISION**

<u>Division</u>	<u>No. of Members</u>	<u>No. of Responses</u>	<u>Percent Responding</u>
I-A .....	114	104	91
I-AA .....	122	95	78
I-AAA .....	82	76	93
II with football .....	148	127	86
II without football .....	113	95	84
III with football .....	219	131	60
III without football .....	174	101	58
Total .....	972	729	

The number of respondents within each division varies widely, from 76 institutions in Division I-AAA to 131 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 mem-

bers 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 12 percent of NCAA membership, they contributed 14 percent of the total survey responses. Table 1.2 shows these percentages for each division.

**TABLE 1.2  
PERCENTAGE OF MEMBERSHIP  
AND RESPONDENTS**

<u>Division</u>	<u>Percentage of Membership</u>	<u>Percentage of Respondents</u>
I-A .....	12	14
I-AA .....	13	13
I-AAA .....	8	10
II with football .....	15	18
II without football .....	12	13
III with football .....	22	18
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, neither the NCAA nor the author makes data from individual institutions available.

## 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 10 sections to 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 revenue and expense data for each division, as well as net operating results (profits and deficits.) Tables also show average number of sports offered, average number of athletes and average expense 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 five divisions 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. Frequency distributions are provided for each set of averages.

*Section VIII — Division I Combined Basketball.* This section presents a summary of basketball operations for all responding Division I institutions.

*Appendix — Glossary.* The appendix 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, 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 than those that do not. And the impact of the differences noted above within a division is likely to be even greater when making comparisons across different divisions. The proportion of private institutions also varies by division.

(3) In general, comparisons of 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.

(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 1993, 1995, 1997 and 1999 have been calculated to report operating results both with and without direct institutional support. Explanations are provided on the appropriate tables.

(5) Revenues and expenses that are not specifically related to men's or women's programs have been classified as Nongender or, in some cases, Administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until such 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 (Appendix) for definitions of terms as they are used in this report.

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# CHAPTER II

## SUMMARY INFORMATION FOR ALL MEMBERSHIP

TABLE 2.1  
**HIGHLIGHTS**  
Fiscal Years 1989, 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II w/ Football	II w/o Football
<b>Average Total Revenue</b>					
1999	21,900	4,800	3,800	1,400	1,000
Percent change from 1997	24%	14%	27%	17%	11%
1997	17,700	4,200	3,000	1,200	900
1995	15,500	4,000	3,000	1,400	800
1993	13,600	3,300	2,200	1,000	700
1989	9,800	2,400	1,200	700	400
<b>Average Total Expense</b>					
1999	20,000	5,400	4,700	1,900	1,400
Percent change from 1997	16%	10%	31%	19%	8%
1997	17,300	4,900	3,600	1,600	1,300
1995	14,300	4,500	3,800	1,600	1,000
1993	13,000	3,900	2,800	1,400	900
1989	9,700	3,200	1,900	1,200	800
<b>Average No. of Sports (See note)</b>					
1999	17	14	14	12	11
Percent change from 1997	6%	0%	0%	0%	0%
1997	16	14	14	12	11
1995	19	17	16	13	10
1993	18	18	16	13	11
1989	18	17	15	14	11
<b>Average Number of Athletes</b>					
1999	523	400	272	319	173
Percent change from 1997	8%	3%	9%	7%	4%
1997	486	387	250	297	166
1995	469	372	247	283	152
1993	453	399	237	284	143
1989	468	369	239	333	174
<b>Average Expense per Athlete</b>					
1999	38	14	17	6	8
Percent change from 1997	7%	7%	20%	11%	3%
1997	36	13	14	5	8
1995	30	12	16	6	7
1993	29	10	12	5	6
1989	21	9	8	4	5

**NOTES:**

For 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 prior years.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

TABLE 2.2  
**ORGANIZATION AND ACTIVITY DATA**  
 ALL DIVISIONS  
 Fiscal Years 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II With Football	II Without Football
<b>Participating athletes - Men</b>					
1999	310	246	141	210	97
1997	305	246	136	200	94
1995	315	249	140	195	86
1993	321	274	139	200	86
1989	335	260	150	229	104
<b>Participating athletes - Women</b>					
1999	213	155	131	110	78
1997	181	141	114	97	72
1995	154	123	107	88	66
1993	131	125	98	84	58
1989	136	109	88	104	73
<b>Average expense per athlete - Men</b>					
1999	31	10	13	5	6
1997	27	10	11	5	6
1995	23	9	10	4	5
1993	22	8	9	4	5
1989	24	9	9	4	5
<b>Average expense per athlete - Women</b>					
1999	18	10	12	5	7
1997	17	9	11	4	6
1995	15	8	10	4	5
1993	14	6	8	4	4
1989	13	7	7	3	4
<b>Varsity sports offered - Men</b>					
1999	8	7	7	6	5
1997	8	7	7	6	5
1995	10	9	8	7	5
1993	10	10	8	7	5
1989	10	9	8	8	6
<b>Varsity sports offered - Women</b>					
1999	9	7	7	6	6
1997	8	7	7	6	5
1995	9	8	8	6	5
1993	9	8	8	6	5
1989	8	8	7	6	6

	I-A	I-AA	I-AAA	II With Football	II Without Football
<b>Number of coaches Full time only - Men</b>					
1999	23	12	8	7	3
1997	22	12	7	6	4
1995	23	15	9	7	3
1993	23	15	8	8	3
1989	N/A	N/A	N/A	N/A	N/A
<b>Number of coaches Full time only - Women</b>					
1999	17	7	8	4	3
1997	15	8	7	4	4
1995	14	8	7	4	2
1993	12	7	6	4	3
1989	N/A	N/A	N/A	N/A	N/A
<b>Number of coaches Total - Men</b>					
1999	32	25	17	19	11
1997	32	25	17	20	11
1995	29	23	15	16	9
1993	28	24	15	15	8
1989	23	15	8	8	4
<b>Number of coaches Total - Women</b>					
1999	25	18	18	13	11
1997	23	17	17	13	11
1995	18	13	13	9	8
1993	16	13	12	8	7
1989	11	7	5	4	3
<b>Program total coaches by gender</b>					
Males coaching males - 1999	31	24	16	19	10
Males coaching females - 1999	12	8	9	7	6
Males coaching males - 1997	31	24	16	19	11
Males coaching females - 1997	10	8	8	6	6
Males coaching males - 1995	28	23	14	16	9
Males coaching females - 1995	8	5	6	4	4
Females coaching males - 1999	2	2	2	1	2
Females coaching females - 1999	14	10	9	7	5
Females coaching males - 1997	2	2	1	2	1
Females coaching females - 1997	13	9	8	6	5
Females coaching males - 1995	1	0	0	1	0
Females coaching females - 1995	11	8	7	4	4

	I-A	I-AA	I-AAA	II With Football	II Without Football
<b>Program head coaches by gender</b>					
Males coaching males - 1999	6	4	3	3	2
Males coaching females - 1999	3	2	2	2	2
Females coaching males - 1999	4	3	2	2	2
Females coaching females - 1999	1	1	1	2	1
<b>Athletics aid equivalencies - Men</b>					
1999	136	79	42	42	23
1997	133	82	41	N/A	N/A
1995	128	78	39	N/A	N/A
1993	137	94	35	N/A	N/A
1989	N/A	N/A	N/A	N/A	N/A
<b>Athletics aid equivalencies - Women</b>					
1999	87	53	47	22	21
1997	77	49	41	N/A	N/A
1995	64	39	37	N/A	N/A
1993	60	37	29	N/A	N/A
1989	N/A	N/A	N/A	N/A	N/A
<b>Non coaching personnel Full time equivalents</b>					
Total 1999	74	20	17	7	6
Total 1997	63	19	15	6	5
Total 1995	60	19	14	5	3
Total 1993	59	19	13	7	5
Total 1989	50	16	11	6	5
<b>Annual cost of full grant</b>					
1999 In state	10,897	12,508	15,772	10,219	13,385
Out of state	16,290	15,659	18,862	13,224	15,581
1997 In state	10,237	11,928	13,648	9,220	12,757
Out of state	14,771	14,528	16,744	11,978	14,278
1995 In state	9,131	10,101	11,550	7,596	10,436
Out of state	13,353	12,905	14,596	9,955	12,530
1993 In state	8,127	8,907	10,601	7,208	9,139
Out of state	11,725	11,413	13,354	9,011	11,210
1989 Average	7,731	6,672	9,838	6,034	8,690

TABLE 2.3  
**NET OPERATING RESULTS (AVERAGES)**  
 ALL DIVISIONS  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1993 Excluding Institutional Support	1995	1995 Excluding Institutional Support	1997	1997 Excluding Institutional Support	1999	1999 Excluding Institutional Support
<b>Div. I-A</b>										
Total Revenues	6,800	9,800	13,600	12,800	15,500	14,100	17,800	16,500	21,900	20,000
Total Expenses	6,900	9,700	13,000	13,000	14,300	14,300	17,300	17,300	20,000	20,000
Profit (Deficit)	(100)	100	600	(200)	1,200	(200)	500	(800)	1,900	0
<b>Div. I-AA</b>										
Total Revenues	1,600	2,400	3,300	2,500	4,000	2,800	4,200	2,900	4,800	3,200
Total Expenses	2,300	3,200	3,900	3,900	4,500	4,500	4,900	4,900	5,400	5,400
Profit (Deficit)	(700)	(800)	(600)	(1400)	(500)	(1700)	(700)	(2000)	(600)	(2200)
<b>Div. I-AAA</b>										
Total Revenues	600	1,200	2,200	1,700	3,000	2,400	3,000	1,800	3,800	2,200
Total Expenses	1,100	1,900	2,800	2,800	3,800	3,800	3,600	3,600	4,700	4,700
Profit (Deficit)	(500)	(700)	(600)	(1,100)	(800)	(1,400)	(600)	(1,800)	(900)	(2,500)
<b>Div. II w/Football</b>										
Total Revenues	500	700	1,000	600	1,400	700	1,200	700	1,400	800
Total Expenses	900	1,200	1,400	1,400	1,600	1,600	1,600	1,600	1,900	2,000
Profit (Deficit)	(400)	(500)	(400)	(800)	(200)	(900)	(400)	(900)	(500)	(1,200)
<b>Div. II w/o Football</b>										
Total Revenues	300	400	700	400	800	400	900	500	1,000	500
Total Expenses	500	800	900	900	1,000	1,000	1,300	1,300	1,400	1,400
Profit (Deficit)	(200)	(400)	(200)	(500)	(200)	(600)	(400)	(800)	(400)	(900)

**NOTE:**

Average revenues and net operating results for fiscal years 1993, 1995, 1997, and 1999 have been restated excluding institutional support.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

TABLE 2.4  
**TOTAL REVENUES - SUMMARY**  
 ALL DIVISIONS  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

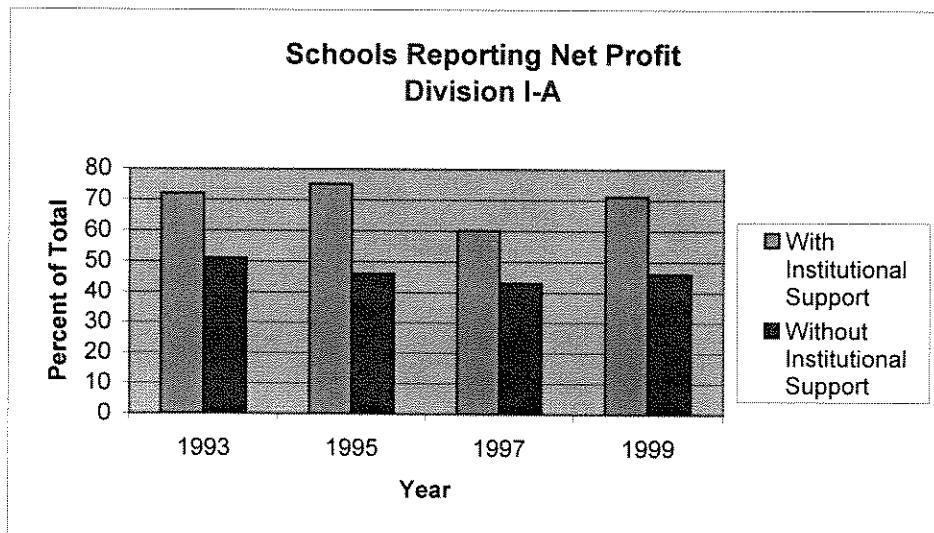
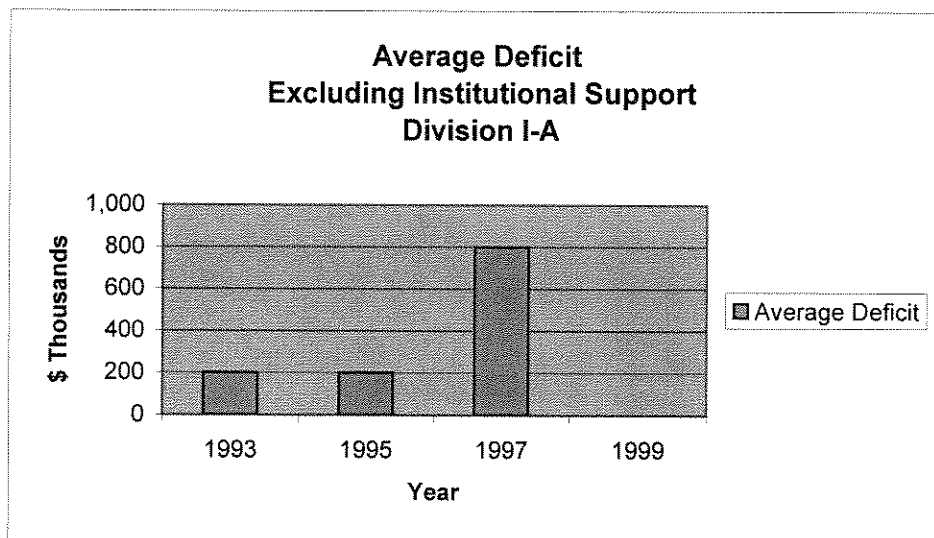
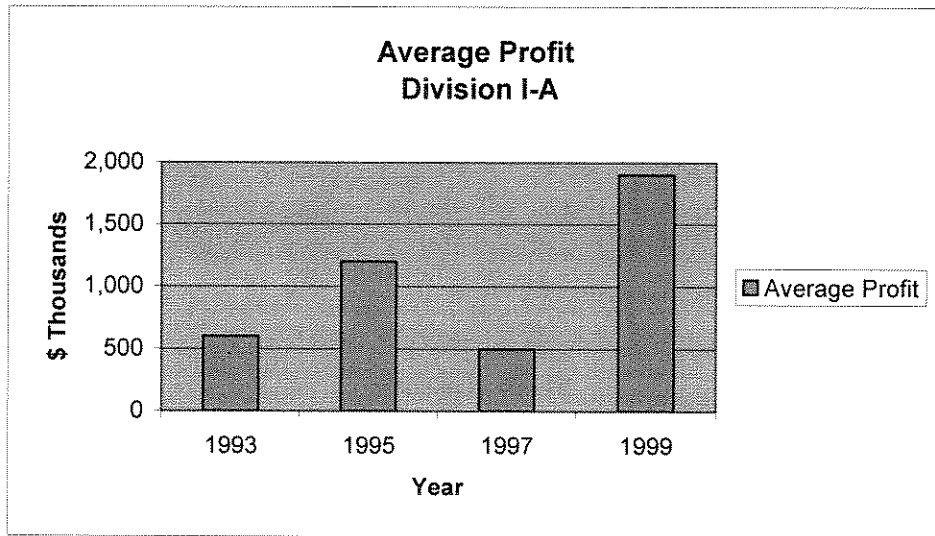
	1985	1989	1993	1995	1997	1999
<b>Div. I-A</b>						
Largest Reported	17,800	22,700	30,200	39,300	47,700	73,000
Average	6,800	9,800	13,600	15,500	17,700	21,900
<b>Div. I-AA</b>						
Largest Reported	3,800	7,700	11,200	17,500	19,800	24,400
Average	1,600	2,400	3,300	4,000	4,200	4,800
<b>Div. I-AAA</b>						
Largest Reported	2,400	3,600	6,600	7,700	10,400	9,400
Average	600	1,200	2,200	3,000	3,000	3,800
<b>Div. II w/Football</b>						
Largest Reported	1,400	2,600	3,500	3,500	5,300	5,300
Average	500	700	1,000	1,400	1,200	1,400
<b>Div. II w/o Football</b>						
Largest Reported	1,299	2,500	2,300	2,400	4,300	3,600
Average	300	400	700	800	900	1,000

TABLE 2.5  
**TOTAL EXPENSES - SUMMARY**  
 ALL DIVISIONS  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

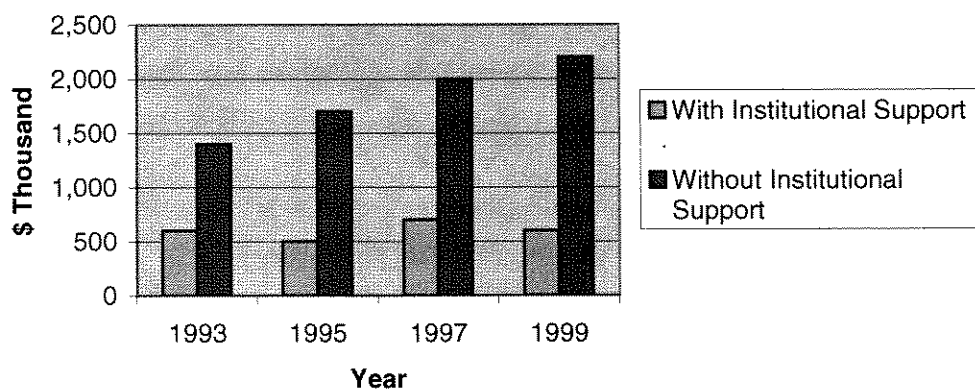
	1985	1989	1993	1995	1997	1999
<b>Div. I-A</b>						
Largest Reported	16,500	22,100	28,000	32,200	47,700	63,700
Average	6,900	9,700	13,000	14,300	17,300	20,000
<b>Div. I-AA</b>						
Largest Reported	5,300	8,600	8,500	15,300	20,600	23,500
Average	2,300	3,200	3,900	4,500	4,900	5,400
<b>Div. I-AAA</b>						
Largest Reported	2,400	5,400	6,600	20,100	9,300	11,500
Average	1,100	1,900	2,800	3,800	3,600	4,700
<b>Div. II w/ Football</b>						
Largest Reported	2,000	2,600	3,500	3,100	4,900	5,000
Average	900	1,200	1,400	1,600	1,600	1,900
<b>Div. II w/o Football</b>						
Largest Reported	1,400	2,500	3,600	2,400	6,200	4,000
Average	500	800	900	1,000	1,300	1,400

**Notes:**

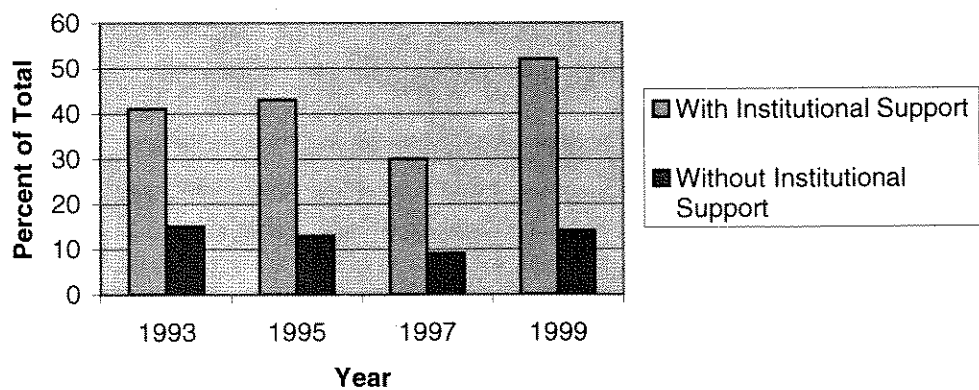
Total Expenses do not include debt service or capital expenditures. (See Glossary.)



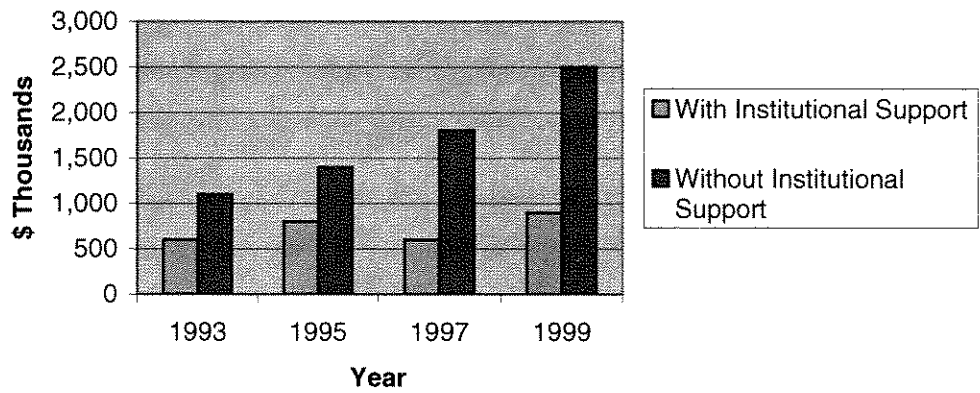
### Average Net Deficit Division I-AA



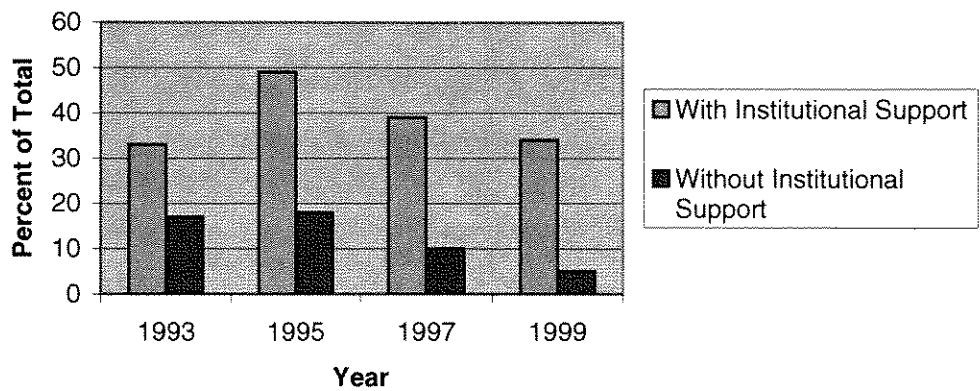
### Schools Reporting Net Profit Division I-AA



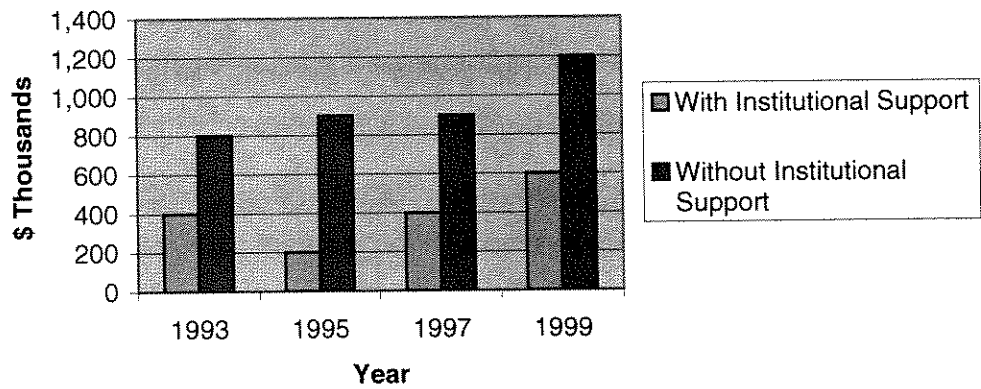
### Average Net Deficit Division I-AAA



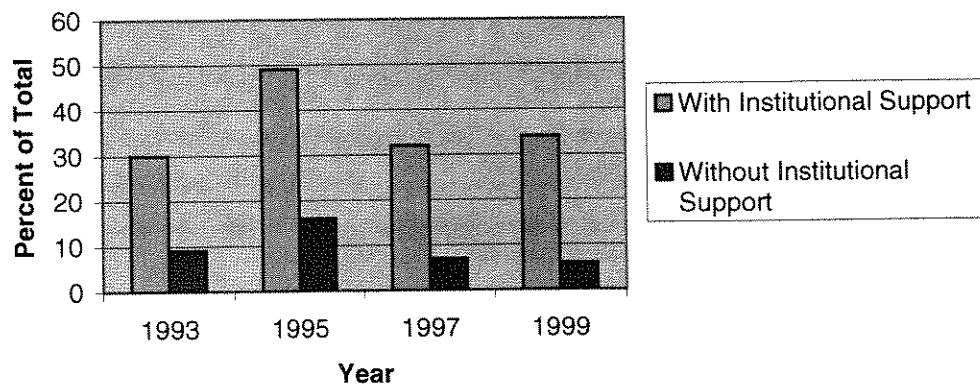
### Schools Reporting Net Profit Division I-AAA



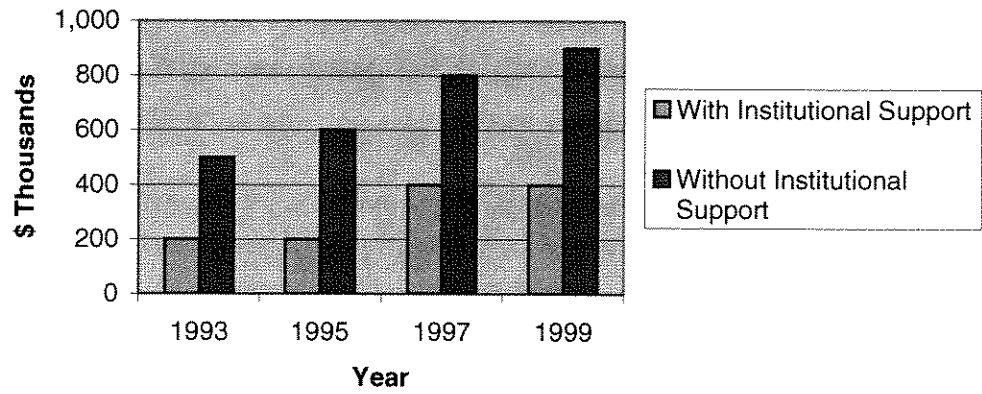
### Average Net Deficit Division II with Football



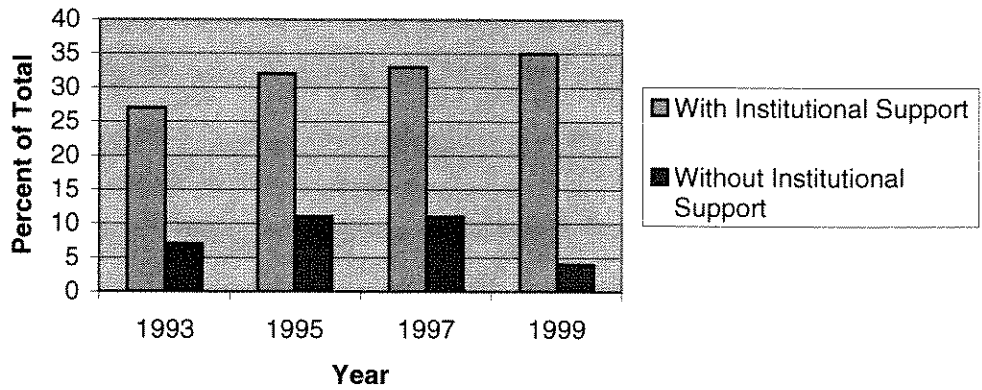
### Schools Reporting Net Profit Division II with Football



### Average Net Deficit Division II without Football



### Schools Reporting Net Profit Division II without Football



# CHAPTER III

## DIVISION I-A TABLES

TABLE 3.1  
TOTAL REVENUES, EXPENSES AND OPERATING RESULTS  
DIVISION I-A  
Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	Percentage of 1997 total	1999	Percentage of 1999 Total
<b>Total Revenues</b>								
Men's	6,700	9,100	9,400	9,800	11,600	66%	13,500	62%
Women's	100	600	500	600	900	5%	1,500	7%
Nongender	N/A	N/A	3,700	5,000	5,300	30%	6,900	32%
Total Revenues								
Average	6,900	9,700	13,600	15,500	17,700	100%	21,900	100%
Largest reported	17,800	22,700	30,200	39,300	47,600		73,017	
<b>Total Expenses</b>								
Men's	6,200	7,900	7,000	7,400	8,300	48%	9,500	48%
Women's	800	1,800	1,800	2,300	3,100	18%	3,900	20%
Nongender	N/A	N/A	4,200	4,700	5,900	34%	6,500	33%
Total Expenses								
Average	7,000	9,700	13,000	14,300	17,300	100%	20,000	100%
Largest reported	16,500	22,100	28,000	32,200	47,700		63,693	
<b>Average Profit (Deficit)</b>								
Men's	500	1,200	2,500	2,500	3,300		4,000	
Women's	(700)	(1,200)	(1,300)	(1,700)	(2,300)		(2,400)	
Nongender	N/A	N/A	(500)	400	(600)		400	
Total Profit (Deficit)	(100)	0	700	1,200	400		1,900	
<b>Restated Without Institutional Support</b>								
Average deficit	N/A	N/A	(200)	(200)	(800)		0	

### NOTES:

For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such.

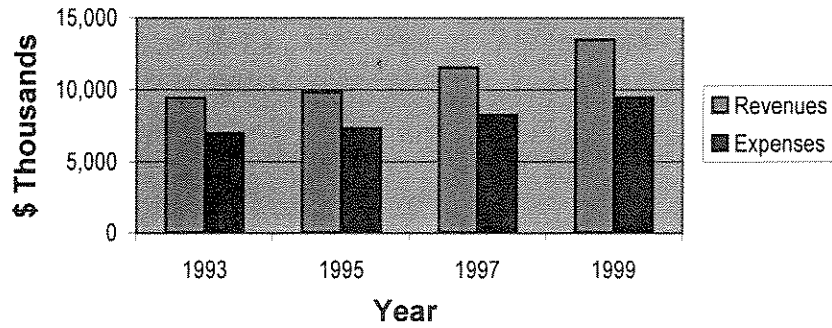
Non gender-specific items are reported as Nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's programs. Thus, comparisons may be misleading.

The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

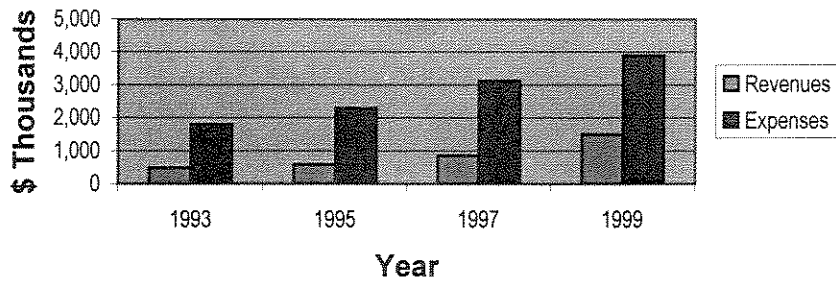
The average profits for 1993, 1995, 1997, and 1999 have been restated to reflect the deficit that results from the removal of institutional support from total revenues.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Men's Revenues and Expenses Division I-A



### Women's Revenues and Expenses Division I-A



### Total Revenues and Expenses Division I-A

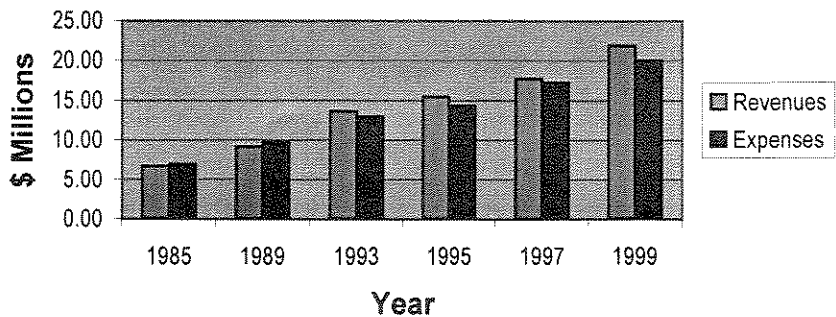


TABLE 3.2  
REVENUES AND EXPENSES BY SPORT  
DIVISION I-A  
Fiscal Years 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

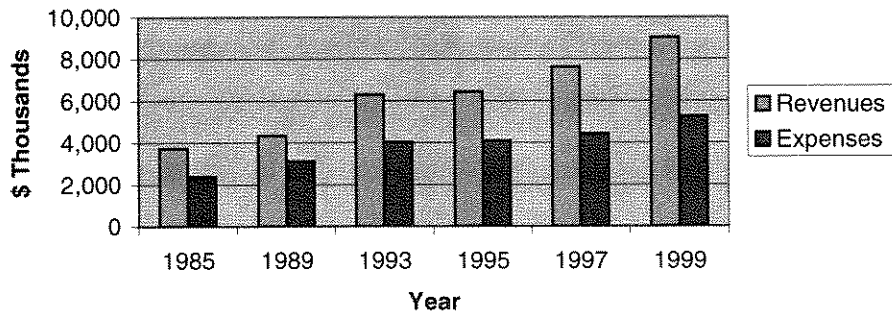
	Football	Basketball	Other Sports	Unrelated	Total
<b>Men's Programs Revenues</b>					
1999 -- Average	9,040	3,160	640	650	13,500
Percent of Total	67%	23%	5%	5%	100%
1997 -- Average	7,630	2,850	470	610	11,560
Percent of Total	66%	25%	4%	5%	100%
1995 -- Average	6,440	2,500	430	470	9,840
Percent of Total	66%	25%	4%	5%	100%
1993 -- Average	6,300	2,120	400	620	9,440
Percent of Total	67%	22%	4%	7%	100%
1989 -- Average	4,340	1,640	260	3,030	9,140
Percent of Total	47%	18%	3%	32%	100%
<b>Men's Programs Expenses</b>					
1999 -- Average	5,260	1,580	1,950	750	9,540
Percent of Total	55%	17%	20%	8%	100%
1997 -- Average	4,430	1,300	1,780	760	8,260
Percent of Total	53%	16%	22%	9%	100%
1995 -- Average	4,100	1,220	1,490	550	7,350
Percent of Total	56%	17%	20%	7%	100%
1993 -- Average	4,030	1,090	1,410	460	6,980
Percent of Total	57%	16%	20%	7%	100%
1989 -- Average	3,110	950	1,080	2,740	7,880
Percent of Total	39%	12%	14%	35%	100%
<b>Women's Programs Revenues</b>					
1999 -- Average		280	500	700	1,480
Percent of Total		19%	34%	47%	100%
1997 -- Average		170	330	360	860
Percent of Total		20%	38%	42%	100%
1995 -- Average		130	270	190	590
Percent of Total		23%	45%	32%	100%
1993 -- Average		90	20	180	490
Percent of Total		18%	4%	38%	100%
1989 -- Average		60	120	590	620
Percent of Total		8%	16%	76%	100%
<b>Women's Programs Expenses</b>					
1999 -- Average		910	2,490	340	3,740
Percent of Total		24%	67%	9%	100%
1997 -- Average		700	2,120	300	3,120
Percent of Total		22%	68%	10%	100%
1995 -- Average		550	1,740	10	2,290
Percent of Total		24%	75%	1%	100%
1993 -- Average		440	1,230	130	1,810
Percent of Total		25%	68%	7%	100%
1989 -- Average		300	800	700	1,810
Percent of Total		17%	44%	39%	100%

**NOTES:**

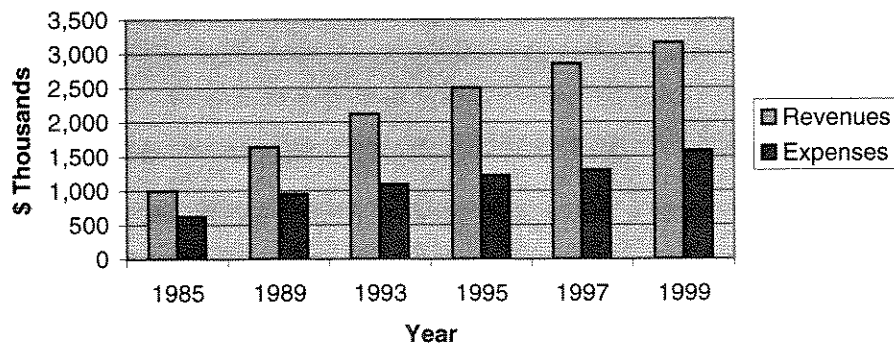
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

**Revenue and Expense Trends  
Division I-A  
Football**



**Revenue and Expense Trends  
Division I-A Men's  
Basketball**



**Revenue and Expense Trends  
Division I-A  
Women's Basketball**

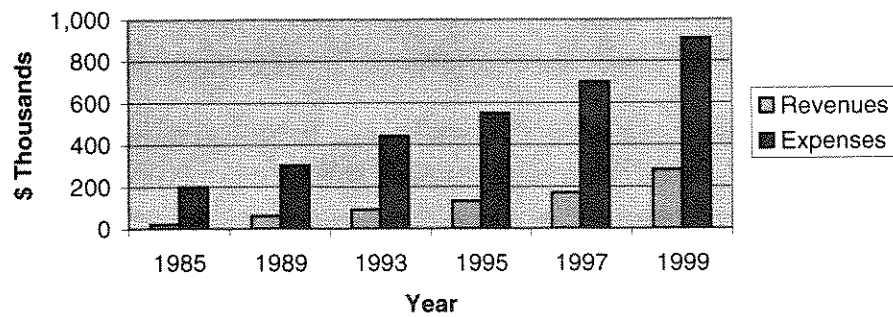


TABLE 3.3  
**TRENDS IN PROGRAM REVENUES**  
 DIVISION I-A  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	10,700	14,931	20,322	21,959	26,352	32,826
Average	3,740	4,340	6,300	6,440	7,630	9,040
Percentage of Men's Total	55%	47%	46%	66%	66%	67%
<b>Men's Basketball</b>						
Largest Reported	3,482	9,174	6,370	8,527	10,960	11,903
Average	1,000	1,640	2,120	2,500	2,850	3,160
Percentage of Men's Total	15%	18%	22%	25%	25%	23%
<b>Women's Basketball</b>						
Largest Reported	136	507	875	1,141	1,917	2,846
Average	20	60	90	130	170	280
Percentage of Women's Total	13%	8%	18%	23%	21%	19%

TABLE 3.4  
**TOTAL REVENUES -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	2,560,000	7,149,000
11-20	7,149,001	8,862,000
21-30	8,862,001	11,327,000
31-40	11,327,001	15,861,000
41-50	15,861,001	19,591,000
51-60	19,591,001	24,016,000
61-70	24,016,001	27,096,000
71-80	27,096,001	31,540,000
81-90	31,540,001	38,015,000
91-100	38,015,001	73,017,000

TABLE 3.5  
**MEN'S TOTAL REVENUES -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	822,000	1,890,000
11-20	1,890,001	3,200,000
21-30	3,200,001	4,924,000
31-40	4,924,001	8,065,000
41-50	8,065,001	10,843,000
51-60	10,843,001	15,190,000
61-70	15,190,001	20,248,000
71-80	20,248,001	23,767,000
81-90	23,767,001	26,696,000
91-100	26,696,001	40,723,000

TABLE 3.6  
WOMEN'S TOTAL REVENUES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	0	46,000
11-20	46,001	96,000
21-30	96,001	213,000
31-40	213,001	273,000
41-50	273,001	471,000
51-60	471,001	824,000
61-70	824,001	1,400,000
71-80	1,400,001	2,193,000
81-90	2,193,001	3,469,000
91-100	3,469,001	9,353,000

TABLE 3.7  
FOOTBALL REVENUES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	412,000	1,168,000
11-20	1,168,001	2,100,000
21-30	2,100,001	2,910,000
31-40	2,910,001	3,777,000
41-50	3,777,001	6,800,000
51-60	6,800,001	9,700,000
61-70	9,700,001	12,300,000
71-80	12,300,001	15,000,000
81-90	15,000,001	21,700,000
91-100	21,700,001	30,600,000

TABLE 3.8  
MEN'S BASKETBALL REVENUES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	178,000	460,000
11-20	460,001	680,000
21-30	680,001	920,000
31-40	920,001	1,560,000
41-50	1,560,001	2,400,000
51-60	2,400,001	3,100,000
61-70	3,100,001	4,200,000
71-80	4,200,001	5,700,000
81-90	5,700,001	7,300,000
91-100	7,300,001	11,900,000

TABLE 3.9  
WOMEN'S BASKETBALL REVENUES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	0	14,000
11-20	14,001	25,000
21-30	25,001	47,000
31-40	47,001	71,000
41-50	71,001	134,000
51-60	134,001	182,000
61-70	182,001	277,000
71-80	277,001	457,000
81-90	457,001	686,000
91-100	686,001	2,850,000

TABLE 3.10  
**TRENDS IN PROGRAM EXPENSES**  
 DIVISION I-A  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	6,000	8,387	9,041	9,314	9,938	15,997
Average	2,390	3,110	4,030	4,100	4,420	5,260
Percentage of Men's Total	39%	39%	57%	56%	54%	55%
<b>Men's Basketball</b>						
Largest Reported	1,684	4,522	3,125	3,343	4,110	6,168
Average	620	950	1,090	1,220	1,300	1,580
Percentage of Men's Total	10%	12%	16%	17%	16%	19%
<b>Women's Basketball</b>						
Largest Reported	553	825	1,042	1,126	1,450	3,114
Average	190	300	440	550	700	910
Percentage of Women's Total	24%	16%	25%	24%	22%	30%

TABLE 3.11  
**TOTAL EXPENSES -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	3,884,000	7,830,000
11-20	7,830,001	9,174,000
21-30	9,174,001	11,712,000
31-40	11,712,001	15,643,000
41-50	15,643,001	18,936,000
51-60	18,936,001	23,804,000
61-70	23,804,001	25,948,000
71-80	25,948,001	27,538,000
81-90	27,538,001	33,873,000
91-100	33,873,001	63,693,000

TABLE 3.12  
**MEN'S TOTAL EXPENSES -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	2,790,000	3,814,000
11-20	3,814,001	4,045,000
21-30	4,045,001	5,673,000
31-40	5,673,001	7,106,000
41-50	7,106,001	8,358,000
51-60	8,358,001	9,940,000
61-70	9,940,001	12,139,000
71-80	12,139,001	13,661,000
81-90	13,661,001	16,177,000
91-100	16,177,001	32,822,000

TABLE 3.13  
WOMEN'S TOTAL EXPENSES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	1,015,000	1,646,000
11-20	1,646,001	2,115,000
21-30	2,115,001	2,535,000
31-40	2,535,001	2,983,000
41-50	2,983,001	3,454,000
51-60	3,454,001	4,031,000
61-70	4,031,001	4,457,000
71-80	4,457,001	5,108,000
81-90	5,108,001	6,616,000
91-100	6,616,001	12,179,000

TABLE 3.14  
FOOTBALL TOTAL EXPENSES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	1,620,000	2,236,000
11-20	2,236,001	2,450,000
21-30	2,450,001	3,200,000
31-40	3,200,001	4,300,000
41-50	4,300,001	4,950,000
51-60	4,950,001	5,520,000
61-70	5,520,001	6,460,000
71-80	6,460,001	7,600,000
81-90	7,600,001	8,800,000
91-100	8,800,001	15,300,000

TABLE 3.15  
MEN'S BASKETBALL TOTAL EXPENSES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	340,000	644,000
11-20	644,001	744,000
21-30	744,001	995,000
31-40	995,001	1,270,000
41-50	1,270,001	1,500,000
51-60	1,500,001	1,700,000
61-70	1,700,001	1,900,000
71-80	1,900,001	2,120,000
81-90	2,120,001	2,440,000
91-100	2,440,001	6,200,000

TABLE 3.16  
WOMEN'S BASKETBALL TOTAL EXPENSES -- PERCENTILES  
DIVISION I-A  
Fiscal Year 1999

Percentile	More than	Less than
0-10	0	472,000
11-20	472,001	523,000
21-30	523,001	655,000
31-40	655,001	784,000
41-50	784,001	858,000
51-60	858,001	942,000
61-70	942,001	1,080,000
71-80	1,080,001	1,220,000
81-90	1,220,001	1,430,000
91-100	1,430,001	2,740,000

TABLE 3.17  
**REPORTED NET PROFITS AND DEFICITS**  
 DIVISION I-A  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	Revenues Exceed Expenses			Expenses Exceed Revenues		
	Number Reporting	Percent of Total	Average Profit	Number Reporting	Percent of Total	Average Loss
<b>Fiscal 1999</b>						
Men's Program	70	67%	6,800	34	33%	2,000
Women's Program	12	12%	1,300	92	88%	2,900
Total	74	71%	3,500	30	29%	1,900
Excluding Institutional Support	48	46%	3,800	56	54%	3,300
<b>Fiscal 1997</b>						
Men's Program	70	71%	5,500	29	29%	2,100
Women's Program	2	2%	900	97	98%	2,300
Total	59	60%	1,900	31	31%	2,200
Excluding Institutional Support	43	43%	1,700	55	56%	2,800
<b>Fiscal 1995</b>						
Men's Program	58	65%	4,700	30	34%	1,600
Women's Program	2	2%	200	86	97%	1,800
Total	67	75%	1,800	12	14%	1,800
Excluding Institutional Support	41	46%	2,300	46	52%	2,800
<b>Fiscal 1993</b>						
Men's Program	59	69%	4,300	26	31%	1,700
Women's Program	3	4%	300	82	96%	1,400
Total	61	72%	1,500	20	24%	1,700
Excluding Institutional Support	43	51%	1,700	42	49%	2,100
<b>Fiscal 1989</b>						
Men's Program	69	80%	1,800	16	19%	1,400
Women's Program	5	6%	100	78	92%	1,400
Total	48	55%	1,000	35	40%	1,300
<b>Fiscal 1985 Total</b>	37	42%	1,200	50	56%	1,000

**NOTES:**

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has \$1,000 profit from women's programs and a \$2,000 deficit from men's, the total would appear as a deficit.

\*1993, 1995, 1997, and 1999 totals are restated exclusive of institutional support. For example, in 1993, if institutions had not made contributions to the athletic programs, only 43 schools would have shown a profit.

TABLE 3.18  
**REPORTED NET PROFITS AND DEFICITS -- FOOTBALL**  
 DIVISION I-A  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	60	47	57	60	70	67
Average Profit	2,200	2,800	3,900	3,900	5,000	6,400
Percentage Reporting Profits	69%	55%	67%	67%	71%	64%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	27	39	28	27	29	37
Average Deficit	400	600	1,000	1,000	1,100	1,000
Percentage Reporting Deficits	31%	45%	33%	30%	29%	36%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	0	2	0	0
Percentage Reporting Break-even	0%	0%	0%	3%	0%	0%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those institutions reporting deficits.

TABLE 3.19  
**REPORTED NET PROFITS AND DEFICITS -- MEN'S BASKETBALL**  
 DIVISION I-A  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	51	55	57	62	73	74
Average Profit	740	1,170	1,640	1,940	2,200	2,330
Percentage Reporting Profits	58%	66%	67%	70%	74%	71%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	37	28	27	26	26	30
Average Deficit	150	240	230	230	290	290
Percentage Reporting Deficits	42%	34%	32%	29%	26%	29%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	1	1	0	0
Percentage Reporting Break-even	0%	0%	1%	1%	0%	0%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those institutions reporting deficits.

TABLE 3.20  
**REPORTED NET PROFITS AND DEFICITS -- WOMEN'S BASKETBALL**  
 DIVISION I-A  
 Fiscal Years 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>				
Number of Respondents	1	5	2	9
Average Profit	60	70	270	110
Percentage Reporting Profits	2%	6%	2%	9%
<b>Expenses Exceed Revenues</b>				
Number of Respondents	81	81	96	94
Average Deficit	370	460	550	700
Percentage Reporting Deficit	95%	91%	97%	90%
<b>Revenues Equal Expenses</b>				
Number of Respondents	3	3	1	1
Percentage Reporting Break-even	4%	3%	1%	1%

**NOTE:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.  
 Data for 1985 and 1989 fiscal years are not available.

TABLE 3.21  
**TOTAL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	80	89,000		0-10	11,000	35,000
11-20	89,001	432,000		11-20	35,001	131,000
21-30	432,001	854,000		21-30	131,001	254,000
31-40	854,001	1,320,000		31-40	254,001	344,000
41-50	1,320,001	2,000,000		41-50	344,001	607,000
51-60	2,000,001	2,530,000		51-60	607,001	1,100,000
61-70	2,530,001	3,910,000		61-70	1,100,001	2,100,000
71-80	3,910,001	5,650,000		71-80	2,100,001	3,100,000
81-90	5,650,001	8,000,000		81-90	3,100,001	5,700,000
91-100	8,000,001	26,000,000		91-100	5,700,001	11,000,000

TABLE 3.22  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	25,000	410,000		0-10	210,000	615,000
11-20	410,001	1,200,000		11-20	615,001	803,000
21-30	1,200,001	3,300,000		21-30	803,001	857,000
31-40	3,300,001	4,620,000		31-40	857,001	1,500,000
41-50	4,620,001	5,410,000		41-50	1,500,001	1,710,000
51-60	5,410,001	6,860,000		51-60	1,710,001	2,220,000
61-70	6,860,001	8,340,000		61-70	2,220,001	2,330,000
71-80	8,340,001	10,510,000		71-80	2,330,001	2,820,000
81-90	10,510,001	15,900,000		81-90	2,820,001	3,020,000
91-100	15,900,001	21,000,000		91-100	3,020,001	6,530,000

TABLE 3.23  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	7,500	8,000		0-10	28,000	988,000
11-20	8,001	21,000		11-20	988,001	1,670,000
21-30	21,001	30,000		21-30	1,670,001	2,000,000
31-40	30,001	45,500		31-40	2,000,001	2,340,000
41-50	45,501	52,000		41-50	2,340,001	2,760,000
51-60	52,001	108,000		51-60	2,760,001	3,020,000
61-70	108,001	164,000		61-70	3,020,001	3,630,000
71-80	164,001	195,000		71-80	3,630,001	4,320,000
81-90	195,001	234,000		81-90	4,320,001	5,300,000
91-100	234,001	247,000		91-100	5,300,001	8,255,000

TABLE 3.24  
**FOOTBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	2,900	417,000		0-10	24,000	83,000
11-20	417,001	871,000		11-20	83,001	222,000
21-30	871,001	1,872,000		21-30	222,001	319,000
31-40	1,872,001	3,870,000		31-40	319,001	674,000
41-50	3,870,001	5,100,000		41-50	674,001	1,100,000
51-60	5,100,001	6,100,000		51-60	1,100,001	1,200,000
61-70	6,100,001	7,860,000		61-70	1,200,001	1,300,000
71-80	7,860,001	10,400,000		71-80	1,300,001	1,530,000
81-90	10,400,001	17,230,000		81-90	1,530,001	1,820,000
91-100	17,230,001	21,800,000		91-100	1,820,001	3,890,000

TABLE 3.25  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	9,000	92,000		0-10	4,600	19,000
11-20	92,001	308,000		11-20	19,001	59,000
21-30	308,001	650,000		21-30	59,001	137,000
31-40	650,001	1,110,000		31-40	137,001	186,000
41-50	1,110,001	1,700,000		41-50	186,001	202,000
51-60	1,700,001	2,310,000		51-60	202,001	249,000
61-70	2,310,001	3,210,000		61-70	249,001	385,000
71-80	3,210,001	4,300,000		71-80	385,001	444,000
81-90	4,300,001	5,600,000		81-90	444,001	540,000
91-100	5,600,001	8,730,000		91-100	540,001	1,100,000

TABLE 3.26  
**WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-A  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	25,000	294,000
11-20	1	12,000		11-20	294,001	417,000
21-30	12,001	16,000		21-30	417,001	506,000
31-40	16,001	22,000		31-40	506,001	574,000
41-50	22,001	31,000		41-50	574,001	685,000
51-60	31,001	50,000		51-60	685,001	775,000
61-70	50,001	78,000		61-70	775,001	867,000
71-80	78,001	109,000		71-80	867,001	1,013,000
81-90	109,001	167,000		81-90	1,013,001	1,178,000
91-100	167,001	467,000		91-100	1,178,001	1,400,000

TABLE 3.27  
**SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION**  
 DIVISION I-A  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	Total
<b>Ticket Sales:</b>						
Public/faculty/staff	5,525	26	4,896	20	5,434	25
Students	419	2	152	1	380	2
Total Ticket Sales	5,944	28	5,048	21	5,814	27
<b>Postseason Compensation:</b>						
Bowl games	699	3	786	3	712	3
Tournaments	144	1	178	1	149	1
Total Postseason	843	4	964	4	861	4
<b>NCAA and conference distributions</b>	1,760	8	1,877	8	1,777	8
<b>Student activity fees</b>	1,434	7	244	1	1,262	6
<b>Guarantees and options</b>	755	4	1,264	5	828	4
<b>Cash contributions from alumni and others</b>	3,573	17	3,680	15	3,588	17
<b>Direct government support</b>	367	2	3	0	314	1
<b>Institutional support</b>	1,541	7	4,329	18	1,944	9
<b>Other:</b>						
Concessions	493	2	362	2	474	2
Radio/television	1,700	8	2,125	9	1,761	8
Program sales/advertising	121	1	223	1	136	1
Signage/sponsorship	903	4	899	4	903	4
Sports camps	149	1	86	0	140	1
Miscellaneous	1,708	8	2,900	12	1,880	9
Total Other	5,074	24	6,595	27	5,294	24
<b>Total</b>	21,291	100	24,004	100	21,682	100

NOTES:

Total public institutions reporting = 89

Total private institutions reporting = 15

TABLE 3.28  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
 DIVISION I-A  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Grants-in-Aid</b>						
Men	1,827	9	3,638	15	2,088	9
Women	1,208	6	2,154	9	1,344	6
Administrative and Nongender	103	0	229	1	121	1
Total	3,138	15	6,021	25	3,553	16
<b>Guarantees and Options</b>						
Men	832	4	1,110	5	872	4
Women	17	0	13	0	16	0
Administrative and Nongender	5	0	2	0	5	0
Total	854	4	1,125	5	893	4
<b>Salaries and Benefits</b>						
Men	2,363	11	2,273	9	2,350	10
Women	1,072	5	967	4	1,057	5
Administrative and Nongender	2,896	14	2,162	9	2,789	12
Total	6,331	30	5,402	23	6,196	28
<b>Team travel</b>						
Men	954	4	1,274	5	1,000	4
Women	517	2	530	2	519	2
Administrative and Nongender	53	0	22	0	49	0
Total	1,524	7	1,826	8	1,568	7
<b>Recruiting</b>						
Men	329	2	349	1	332	1
Women	136	1	133	1	136	1
Administrative and Nongender	1	0	2	0	2	0
Total	466	2	484	2	470	2
<b>Equipment/uniforms/supplies</b>						
Men	377	2	584	2	407	2
Women	150	1	198	1	157	1
Administrative and Nongender	343	2	707	3	396	2
Total	870	4	1,489	6	960	4
<b>Fund-raising</b>						
Men	76	0	2	0	65	0
Women	10	0	0	0	8	0
Administrative and Nongender	132	1	204	1	142	1
Total	218	1	206	1	215	1

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Game Officials</b>						
Men	116	1	110	0	115	1
Women	22	0	17	0	21	0
Administrative and Nongender	1	0	2	0	1	0
Total	139	1	129	1	137	1
<b>Contract services</b>						
Men	330	2	401	2	340	2
Women	43	0	31	0	41	0
Administrative and Nongender	606	3	195	1	546	2
Total	979	5	627	3	927	4
<b>Other</b>						
Men	1,887	9	2,498	10	1,975	9
Women	429	2	522	2	442	2
Administrative and Nongender	2,499	12	2,177	9	2,452	11
Total	4,815	23	5,197	22	4,869	22
<b>Total Operating Expenses</b>						
Men	9,091	43	12,239	51	9,544	42
Women	3,604	17	4,565	19	3,741	17
Administrative and Nongender	6,639	31	5,702	24	6,503	29
Total	19,334	91	22,506	94	19,788	88
<b>Debt Service</b>						
Men	126	1	74	0	119	1
Women	1	0	1	0	1	0
Administrative and Nongender	846	4	352	1	775	3
Total	973	5	427	2	895	4
<b>Capital Expenditures</b>						
Men	160	1	52	0	145	1
Women	54	0	68	0	56	0
Administrative and Nongender	737	3	951	4	768	3
Total	951	4	1,071	4	969	4
<b>Total Expenditures</b>						
Men	9,377	44	12,365	52	9,808	44
Women	3,659	17	4,634	19	3,798	17
Administrative and Nongender	8,222	39	7,005	29	8,046	36
Total	21,258	100	24,004	100	21,652	96

**NOTES:**

Total public institutions reporting = 89

Total private institutions reporting = 15

TABLE 3.29  
**TOTAL REVENUES AND EXPENSES BY SPORT**  
 DIVISION I-A  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

Sport	Men's Programs			Women's Programs		
	Revenues	Expenses	Number of Respondents	Revenues	Expenses	Number of Respondents
Baseball	200	565	92	0	0	0
Basketball	3,160	1,580	104	285	920	103
Fencing	15	85	7	15	110	9
Field Hockey	0	0	0	65	380	22
Football	9,040	5,260	104	0	0	0
Golf	45	185	98	40	205	79
Gymnastics	55	270	14	80	425	41
Ice Hockey	1,580	950	9	20	255	3
Lacrosse	140	465	10	65	330	15
Rifle	0	25	8	0	40	11
Rowing	150	390	9	70	395	30
Skiing	35	175	4	50	185	4
Soccer	85	315	48	65	370	94
Softball	0	0	0	65	400	79
Swimming	60	345	64	75	390	76
Tennis	40	220	87	40	260	100
Track & Field/X Country	65	390	97	70	445	103
Volleyball	175	260	8	105	450	102
Water Polo	45	245	4	45	210	9
Wrestling	105	330	40	0	0	0

# CHAPTER IV

## DIVISION I-AA TABLES

TABLE 4.1  
**TOTAL REVENUES, EXPENSES AND OPERATING RESULTS**  
**DIVISION I-AA**  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	Percentage of 1997 Total	1999	Percentage of 1999 Total
<b>Total Revenues</b>								
Men's	1,530	2,140	990	1,330	1,470	35%	1,690	35%
Women's	130	280	160	240	390	9%	650	13%
Nongender	N/A	N/A	2,180	2,450	2,300	56%	2,440	52%
Total Revenues								
Average	1,670	2,430	3,320	4,010	4,160	100%	4,780	100%
Largest reported	3,776	7,715	11,181	17,483	19,755		24,440	
<b>Total Expenses</b>								
Men's	1,990	2,420	2,150	2,360	2,380	49%	2,530	46%
Women's	370	790	800	1,000	1,240	25%	1,530	28%
Nongender	N/A	N/A	1,020	1,120	1,290	26%	1,320	26%
Total Expenses								
Average	2,320	3,190	3,940	4,480	4,900	100%	5,380	100%
Largest reported	5,299	8,600	8,527	15,342	20,647		23,509	
<b>Average Profit (Deficit)</b>								
Men's	(460)	(280)	(1,160)	(1,030)	(910)		(840)	
Women's	(240)	(510)	(640)	(760)	(850)		(880)	
Nongender	N/A	N/A	1,160	1,330	1,010		1,120	
Total Profit (Deficit)	(650)	(760)	(620)	(470)	(740)		(600)	
<b>Restated Without Institutional Support</b>								
Average deficit	N/A	N/A	(1,420)	(1,670)	(1,960)		(2,250)	

### NOTES:

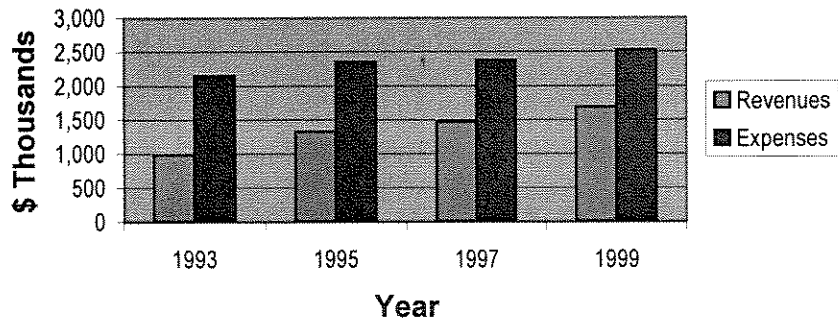
For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such. Nongender-specific items are reported as Nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's and women's programs.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

The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

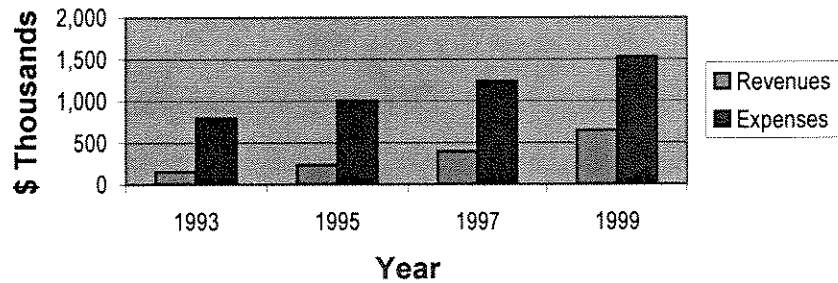
The average deficits for 1993, 1995, 1997, and 1999 have been restated to reflect the deficit that results from the removal of institutional support from total revenues.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Men's Revenues and Expenses Division I-AA



### Women's Revenues and Expenses Division I-AA



### Total Revenues and Expenses Division I-AA

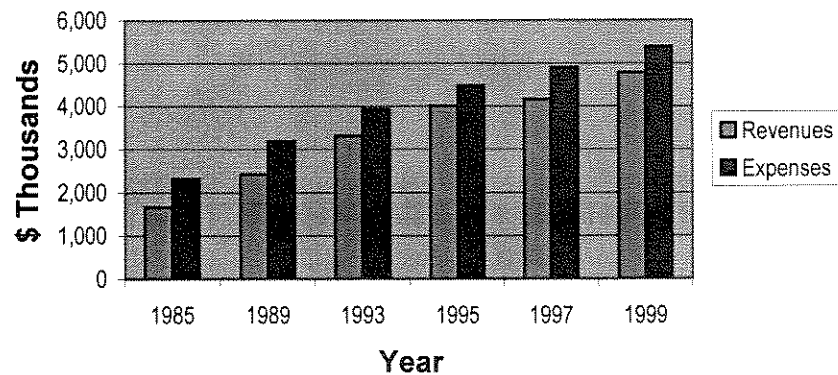


TABLE 4.2  
**REVENUES AND EXPENSES BY SPORT**  
 DIVISION I-AA  
 Fiscal Years 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

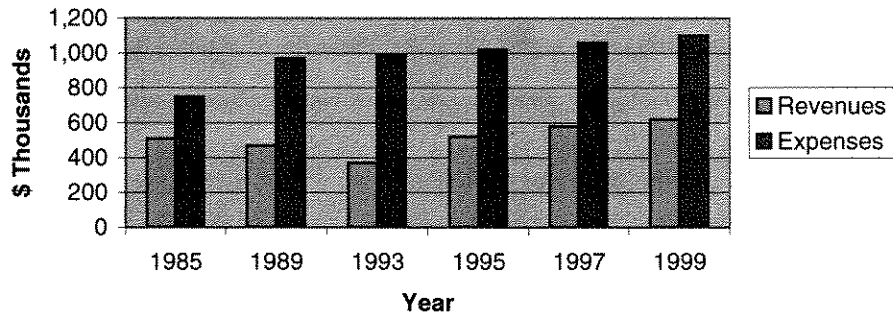
	Football	Basketball	Other Sports	Unrelated	Total
<b>Men's Programs Revenues</b>					
1999 -- Average	620	610	300	160	1,690
Percent of Total	37%	36%	18%	9%	100%
1997 -- Average	580	570	240	90	1,470
Percent of Total	39%	39%	16%	6%	100%
1995 -- Average	520	480	160	170	1,330
Percent of Total	39%	36%	12%	13%	100%
1993 -- Average	370	360	90	170	990
Percent of Total	37%	36%	9%	17%	100%
1989 -- Average	470	340	90	1,240	2,140
Percent of Total	22%	16%	4%	58%	100%
<b>Men's Programs Expenses</b>					
1999 -- Average	1,100	640	760	30	2,530
Percent of Total	43%	25%	30%	1%	100%
1997 -- Average	1,060	580	700	30	2,380
Percent of Total	44%	25%	30%	1%	100%
1995 -- Average	1,020	560	700	80	2,360
Percent of Total	43%	24%	30%	3%	100%
1993 -- Average	990	480	570	110	2,150
Percent of Total	46%	22%	27%	5%	100%
1989 -- Average	970	400	450	620	2,420
Percent of Total	40%	17%	19%	26%	100%
<b>Women's Programs Revenues</b>					
1999 -- Average		210	350	100	660
Percent of Total		32%	53%	15%	100%
1997 -- Average		150	220	20	390
Percent of Total		38%	56%	6%	100%
1995 -- Average		90	100	50	240
Percent of Total		36%	41%	23%	100%
1993 -- Average		40	50	70	160
Percent of Total		25%	31%	44%	100%
1989 -- Average		20	40	220	280
Percent of Total		7%	14%	79%	100%
<b>Women's Programs Expenses</b>					
1999 -- Average		460	1,050	20	1,530
Percent of Total		30%	69%	1%	100%
1997 -- Average		390	840	10	1,240
Percent of Total		31%	68%	1%	100%
1995 -- Average		320	650	30	1,000
Percent of Total		32%	65%	3%	100%
1993 -- Average		260	480	60	800
Percent of Total		33%	60%	8%	100%
1989 -- Average		180	370	240	790
Percent of Total		23%	47%	30%	100%

**NOTES:**

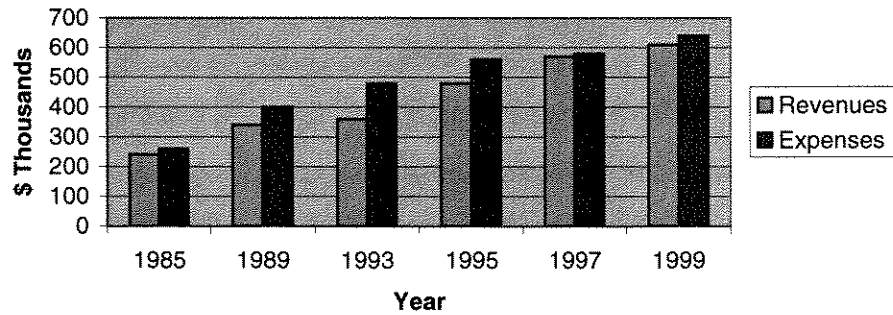
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

**Revenue and Expense Trends  
Division I-AA  
Football**



**Revenue and Expense Trends  
Division I-AA  
Men's Basketball**



**Revenue and Expense Trends  
Division I-AA  
Women's Basketball**

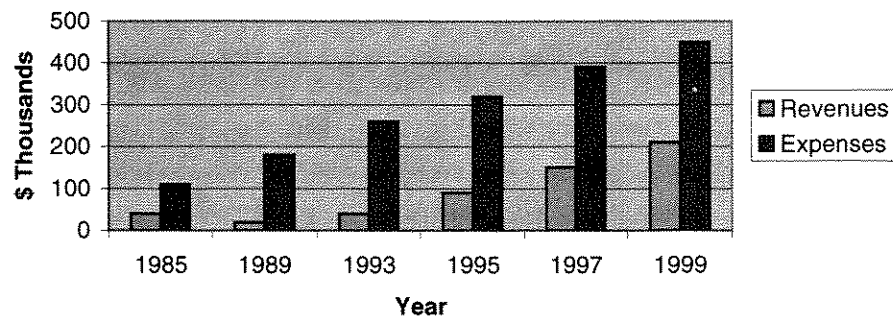


TABLE 4.3  
TRENDS IN PROGRAM REVENUES  
DIVISION I-AA  
Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	1,412	1,494	1,780	2,206	2,976	3,101
Average	510	470	370	520	580	620
Percentage of Men's Total	33%	22%	37%	39%	39%	37%
<b>Men's Basketball</b>						
Largest Reported	1,088	2,262	2,421	3,482	5,489	5,803
Average	240	340	360	480	570	610
Percentage of Men's Total	16%	16%	37%	36%	39%	43%
<b>Women's Basketball</b>						
Largest Reported	488	152	571	912	2,214	2,665
Average	40	20	40	90	150	210
Percentage of Women's Total	30%	7%	25%	36%	38%	32%

TABLE 4.4  
TOTAL REVENUES -- PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	219,000	704,000
11-20	704,001	2,263,000
21-30	2,263,001	3,000,000
31-40	3,000,001	3,919,000
41-50	3,919,001	4,475,000
51-60	4,475,001	4,858,000
61-70	4,858,001	5,572,000
71-80	5,572,001	6,257,000
81-90	6,257,001	8,295,000
91-100	8,295,001	24,440,000

TABLE 4.5  
MEN'S TOTAL REVENUES --PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	86,000	334,000
11-20	334,001	472,000
21-30	472,001	711,000
31-40	711,001	882,000
41-50	882,001	1,271,000
51-60	1,271,001	1,709,000
61-70	1,709,001	2,040,000
71-80	2,040,001	2,498,000
81-90	2,498,001	3,347,000
91-100	3,347,001	8,638,000

TABLE 4.6  
**WOMEN'S TOTAL REVENUES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	27,000
11-20	27,001	47,000
21-30	47,001	99,000
31-40	99,001	136,000
41-50	136,001	276,000
51-60	276,001	451,000
61-70	451,001	672,000
71-80	672,001	1,043,000
81-90	1,043,001	1,649,000
91-100	1,649,001	3,860,000

TABLE 4.7  
**FOOTBALL REVENUES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	13,000	80,000
11-20	80,001	146,000
21-30	146,001	214,000
31-40	214,001	299,000
41-50	299,001	406,000
51-60	406,001	535,000
61-70	535,001	771,000
71-80	771,001	1,015,000
81-90	1,015,001	1,477,000
91-100	1,477,001	3,100,000

TABLE 4.8  
**MEN'S BASKETBALL REVENUES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	21,000	101,000
11-20	101,001	132,000
21-30	132,001	189,000
31-40	189,001	263,000
41-50	263,001	354,000
51-60	354,001	427,000
61-70	427,001	522,000
71-80	522,001	720,000
81-90	720,001	1,170,000
91-100	1,170,001	5,800,000

TABLE 4.9  
**WOMEN'S BASKETBALL REVENUES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	3,000
11-20	3,001	13,000
21-30	13,001	22,000
31-40	22,001	43,000
41-50	43,001	84,000
51-60	84,001	140,000
61-70	140,001	218,000
71-80	218,001	335,000
81-90	335,001	554,000
91-100	554,001	2,700,000

TABLE 4.10  
**TRENDS IN PROGRAM EXPENSES**  
 DIVISION I-AA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	1,579	1,998	2,205	2,586	2,607	3,105
Average	750	970	990	1,020	1,060	1,100
Percentage of Men's Total	38%	39%	25%	43%	45%	43%
<b>Men's Basketball</b>						
Largest Reported	444	1,000	1,222	2,129	2,793	2,824
Average	260	400	480	560	580	640
Percentage of Men's Total	13%	17%	22%	24%	25%	32%
<b>Women's Basketball</b>						
Largest Reported	271	357	509	911	1,386	1,697
Average	110	180	260	320	390	450
Percentage of Women's Total	28%	22%	32%	32%	31%	30%

TABLE 4.11  
**TOTAL EXPENSES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	2,018,000	2,745,000
11-20	2,745,001	3,442,000
21-30	3,442,001	3,803,000
31-40	3,803,001	4,132,000
41-50	4,132,001	4,549,000
51-60	4,549,001	5,104,000
61-70	5,104,001	5,547,000
71-80	5,547,001	6,410,000
81-90	6,410,001	8,657,000
91-100	8,657,001	23,509,000

TABLE 4.12  
**MEN'S TOTAL EXPENSES --PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	889,000	1,471,000
11-20	1,471,001	1,691,000
21-30	1,691,001	1,833,000
31-40	1,833,001	2,044,000
41-50	2,044,001	2,269,000
51-60	2,269,001	2,450,000
61-70	2,450,001	2,634,000
71-80	2,634,001	2,838,000
81-90	2,838,001	4,264,000
91-100	4,264,001	8,261,000

TABLE 4.13  
WOMEN'S TOTAL EXPENSES --PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	149,000	757,000
11-20	757,001	970,000
21-30	970,001	1,108,000
31-40	1,108,001	1,215,000
41-50	1,215,001	1,299,000
51-60	1,299,001	1,425,000
61-70	1,425,001	1,565,000
71-80	1,565,001	1,972,000
81-90	1,972,001	2,491,000
91-100	2,491,001	5,052,000

TABLE 4.14  
FOOTBALL TOTAL EXPENSES --PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	192,000	280,000
11-20	280,001	406,000
21-30	406,001	725,000
31-40	725,001	958,000
41-50	958,001	1,075,000
51-60	1,075,001	1,200,000
61-70	1,200,001	1,350,000
71-80	1,350,001	1,570,000
81-90	1,570,001	1,950,000
91-100	1,950,001	3,100,000

TABLE 4.15  
MEN'S BASKETBALL TOTAL EXPENSES --PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	238,000	337,000
11-20	337,001	396,000
21-30	396,001	416,000
31-40	416,001	500,000
41-50	500,001	548,000
51-60	548,001	611,000
61-70	611,001	686,000
71-80	686,001	730,000
81-90	730,001	896,000
91-100	896,001	2,830,000

TABLE 4.16  
WOMEN'S BASKETBALL TOTAL EXPENSES --PERCENTILES  
DIVISION I-AA  
Fiscal Year 1999

Percentile	More than	Less than
0-10	0	238,000
11-20	238,001	298,000
21-30	298,001	321,000
31-40	321,001	386,000
41-50	386,001	421,000
51-60	421,001	469,000
61-70	469,001	518,000
71-80	518,001	564,000
81-90	564,001	718,000
91-100	718,001	1,700,000

TABLE 4.17  
**REPORTED NET PROFITS AND DEFICITS**  
 DIVISION I-AA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	Revenues Exceed Expenses			Expenses Exceed Revenues		
	Number Reporting	Percent of Total	Average Profit	Number Reporting	Percent of Total	Average Loss
<b>Fiscal 1999</b>						
Men's Program	17	18%	790	74	78%	1,260
Women's Program	11	12%	330	82	86%	1,060
Total	49	52%	530	41	43%	2,030
Excluding Institutional Support	13	14%	590	82	86%	2,690
<b>Fiscal 1997</b>						
Men's Program	13	14%	870	77	82%	1,250
Women's Program	7	8%	170	82	87%	990
Total	28	30%	890	58	61%	1,630
Excluding Institutional Support	8	9%	540	85	90%	2,220
<b>Fiscal 1995</b>						
Men's Program	10	14%	510	57	79%	1,390
Women's Program	3	4%	70	64	89%	870
Total	31	43%	320	28	39%	1,560
Excluding Institutional Support	9	13%	440	61	85%	2,040
<b>Fiscal 1993</b>						
Men's Program	6	8%	390	68	92%	1,290
Women's Program	4	5%	150	68	92%	710
Total	30	41%	540	31	42%	1,960
Excluding Institutional Support	11	15%	730	59	81%	1,910
<b>Fiscal 1989</b>						
Men's Program	29	54%	580	24	44%	1,330
Women's Program	9	17%	110	43	81%	650
Total	18	33%	200	28	52%	1,640
<b>Fiscal 1985 Total</b>						
	5	10%	140	45	87%	830

**NOTES:**

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has \$1,000 profit from women's programs and a \$2,000 deficit from men's, the total would appear as a deficit.

\*1993, 1995, 1997, and 1999 totals are restated exclusive of institutional support. For example, in 1993, if institutions had not made contributions to the athletic programs, only 30 schools would have shown a profit.

TABLE 4.18  
**REPORTED NET PROFITS AND DEFICITS -- FOOTBALL**  
 DIVISION I-AA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	12	3	4	7	15	12
Average Profit	260	170	80	350	300	290
Percentage Reporting Profits	24%	6%	5%	10%	16%	13%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	38	51	70	61	76	77
Average Deficit	420	540	660	630	660	630
Percentage Reporting Deficits	76%	94%	95%	84%	81%	81%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	0	4	3	6
Percentage Reporting Break-even	0%	0%	0%	6%	3%	6%

**NOTE:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 4.19  
**REPORTED NET PROFITS AND DEFICITS -- MEN'S BASKETBALL**  
 DIVISION I-AA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	16	14	14	14	25	26
Average Profit	210	320	450	560	590	510
Percentage Reporting Profits	32%	26%	19%	19%	27%	27%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	34	40	60	54	65	65
Average Deficit	140	200	240	250	250	260
Percentage Reporting Deficits	68%	74%	81%	75%	69%	69%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	0	4	4	4
Percentage Reporting Break-even	0%	0%	0%	6%	4%	4%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 4.20  
**REPORTED NET PROFITS AND DEFICITS -- WOMEN'S BASKETBALL**  
 DIVISION I-AA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	N/A	N/A	2	2	10	8
Average Profit	N/A	N/A	90	150	190	220
Percentage Reporting Profits	N/A	N/A	3%	2%	11%	8%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	N/A	N/A	69	63	79	79
Average Deficit	N/A	N/A	230	270	310	320
Percentage Reporting Deficit	N/A	N/A	93%	88%	84%	83%
<b>Revenues Equal Expenses</b>						
Number of Respondents	N/A	N/A	3	7	5	8
Percentage Reporting Break-even	N/A	N/A	4%	10%	5%	8%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 4.21  
**TOTAL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	54,000
11-20	1	5,800		11-20	54,001	302,000
21-30	5,801	62,000		21-30	302,001	450,000
31-40	62,001	114,000		31-40	450,001	1,200,000
41-50	114,001	229,000		41-50	1,200,001	1,400,000
51-60	229,001	271,000		51-60	1,400,001	1,900,000
61-70	271,001	376,000		61-70	1,900,001	3,000,000
71-80	376,001	675,000		71-80	3,000,001	3,400,000
81-90	675,001	931,000		81-90	3,400,001	4,700,000
91-100	931,001	4,145,000		91-100	4,700,001	6,200,000

TABLE 4.22  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	275,000
11-20	0	0		11-20	275,001	601,000
21-30	1	18,000		21-30	601,001	839,000
31-40	18,001	170,000		31-40	839,001	984,000
41-50	170,001	187,000		41-50	984,001	1,150,000
51-60	187,001	243,000		51-60	1,150,001	1,360,000
61-70	243,001	469,000		61-70	1,360,001	1,600,000
71-80	469,001	656,000		71-80	1,600,001	1,910,000
81-90	656,001	1,880,000		81-90	1,910,001	2,320,000
91-100	1,880,001	3,900,000		91-100	2,320,001	3,800,000

TABLE 4.23  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	385,000
11-20	0	0		11-20	385,001	537,000
21-30	0	0		21-30	537,001	683,000
31-40	1	7,300		31-40	683,001	816,000
41-50	7,301	16,000		41-50	816,001	914,000
51-60	16,001	55,000		51-60	914,001	1,090,000
61-70	55,001	76,300		61-70	1,090,001	1,213,000
71-80	76,301	197,000		71-80	1,213,001	1,510,000
81-90	197,001	254,000		81-90	1,510,001	1,920,000
91-100	254,001	537,000		91-100	1,920,001	3,310,000

TABLE 4.24  
**FOOTBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	600	108,000
11-20	0	0		11-20	108,001	271,000
21-30	0	0		21-30	271,001	351,000
31-40	1	10,200		31-40	351,001	445,000
41-50	10,201	25,000		41-50	445,001	539,000
51-60	25,001	123,000		51-60	539,001	600,000
61-70	123,001	167,000		61-70	600,001	767,000
71-80	167,001	356,000		71-80	767,001	957,000
81-90	356,001	771,000		81-90	957,001	1,184,000
91-100	771,001	1,088,000		91-100	1,184,001	2,605,000

TABLE 4.25  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	39,000
11-20	1	300		11-20	39,001	101,000
21-30	301	10,500		21-30	101,001	176,000
31-40	10,501	59,000		31-40	176,001	189,000
41-50	59,001	134,000		41-50	189,001	253,000
51-60	134,001	151,000		51-60	253,001	298,000
61-70	151,001	397,000		61-70	298,001	322,000
71-80	397,001	492,000		71-80	322,001	381,000
81-90	492,001	1,100,000		81-90	381,001	453,000
91-100	1,100,001	2,980,000		91-100	453,001	640,000

TABLE 4.26  
**WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	2,300	118,600
11-20	0	0		11-20	118,601	174,400
21-30	0	0		21-30	174,401	222,900
31-40	0	0		31-40	222,901	252,900
41-50	0	0		41-50	252,901	287,800
51-60	1	4,900		51-60	287,801	312,600
61-70	4,901	11,400		61-70	312,601	378,400
71-80	11,401	76,500		71-80	378,401	443,100
81-90	76,501	392,800		81-90	443,101	596,000
91-100	392,801	967,900		91-100	596,001	915,000

TABLE 4.27  
**SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION**  
 DIVISION I-AA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/faculty/staff	560	10	273	8	457	10
Students	5	0	4	0	5	0
Total Ticket Sales	565	10	277	8	462	10
<b>Postseason Compensation:</b>						
Bowl games	0	0	8	0	3	0
Tournaments	25	0	13	0	21	0
Total Postseason	25	0	21	1	24	1
<b>NCAA and conference distributions</b>	231	4	212	6	224	5
<b>Student activity fees</b>	1,541	28	214	6	1,066	22
<b>Guarantees and options</b>	164	3	118	3	147	3
<b>Cash contributions from alumni and others</b>	449	8	345	10	412	9
<b>Direct government support</b>	441	8	2	0	284	6
<b>Institutional support</b>	1,449	27	1,996	56	1,645	35
<b>Other:</b>						
Concessions	35	1	20	1	30	1
Radio/television	33	1	12	0	25	1
Program sales/advertising	20	0	25	1	22	0
Signage/sponsorship	206	4	140	4	182	4
Sports camps	51	1	46	1	49	1
Miscellaneous	206	4	116	3	173	4
Total Other	551	10	359	10	481	10
<b>Total</b>	5,416	100	3,544	100	4,745	100

**NOTES:**

Total public institutions reporting = 61

Total private institutions reporting = 34

TABLE 4.28  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
 DIVISION I-AA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Grants-in-Aid</b>						
Men	898	19	1,152	23	989	20
Women	578	12	969	19	718	15
Administrative and Nongender	21	0	26	1	23	0
Total	1,497	31	2,147	42	1,730	35
<b>Guarantees and Options</b>						
Men	50	1	34	1	44	1
Women	4	0	3	0	3	0
Administrative and Nongender	3	0	0	0	2	0
Total	57	1	37	1	49	1
<b>Salaries and Benefits</b>						
Men	755	16	665	13	723	15
Women	418	9	367	7	400	8
Administrative and Nongender	777	16	569	11	703	14
Total	1,950	40	1,601	31	1,826	37
<b>Team travel</b>						
Men	283	6	280	5	282	6
Women	199	4	178	3	192	4
Administrative and Nongender	14	0	25	0	18	0
Total	496	10	483	9	492	10
<b>Recruiting</b>						
Men	87	2	87	2	87	2
Women	42	1	45	1	43	1
Administrative and Nongender	1	0	2	0	1	0
Total	130	3	134	3	131	3
<b>Equipment/uniforms/supplies</b>						
Men	124	3	101	2	116	2
Women	61	1	50	1	57	1
Administrative and Nongender	60	1	31	1	49	1
Total	245	5	182	4	222	4
<b>Fund-raising</b>						
Men	3	0	9	0	6	0
Women	2	0	2	0	2	0
Administrative and Nongender	39	1	23	0	33	1
Total	44	1	34	1	41	1

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Game Officials</b>						
Men	50	1	36	1	45	1
Women	10	0	9	0	10	0
Administrative and Nongender	1	0	1	0	1	0
Total	61	1	46	1	56	1
<b>Contract services</b>						
Men	41	1	22	0	34	1
Women	6	0	6	0	6	0
Administrative and Nongender	89	2	34	1	69	1
Total	136	3	62	1	109	2
<b>Other</b>						
Men	237	5	150	3	206	4
Women	52	1	40	1	48	1
Administrative and Nongender	494	10	292	6	422	9
Total	783	16	482	9	676	14
<b>Total Operating Expenses</b>						
Men	2,528	52	2,536	50	2,532	51
Women	1,372	28	1,669	33	1,479	30
Administrative and Nongender	1,499	31	1,003	20	1,321	27
Total	5,399	112	5,208	102	5,332	108
<b>Debt Service</b>						
Men	30	1	0	0	19	0
Women	1	0	0	0	0	0
Administrative and Nongender	17	0	14	0	16	0
Total	48	1	14	0	35	1
<b>Capital Expenditures</b>						
Men	5	0	3	0	4	0
Women	5	0	7	0	6	0
Administrative and Nongender	30	1	235	5	103	2
Total	40	1	245	5	113	2
<b>Total Expenditures</b>						
Men	2,563	53	2,539	50	2,555	52
Women	1,378	29	1,676	33	1,485	30
Administrative and Nongender	1,546	32	1,252	24	1,440	29
Total	5,487	114	5,467	107	5,480	111

**NOTES:**

Total public institutions reporting = 61

Total private institutions reporting = 34

TABLE 4.29  
**TOTAL REVENUES AND EXPENSES BY SPORT**  
 DIVISION I-AA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

Sport	Men's Programs			Women's Programs		
	Revenues	Expenses	Number of Respondents	Revenues	Expenses	Number of Respondents
Baseball	95	240	78	0	0	0
Basketball	605	640	104	215	460	93
Fencing	10	55	7	5	40	3
Field Hockey	0	0	0	80	215	20
Football	625	1,100	95	0	0	0
Golf	20	65	80	15	70	52
Gymnastics	60	95	4	85	230	9
Ice Hockey	480	485	8	325	425	3
Lacrosse	75	215	15	60	165	23
Rifle	10	30	8	5	20	6
Rowing	80	90	0	100	145	18
Skiing	30	55	2	80	135	3
Soccer	80	210	51	65	185	72
Softball	0	0	0	55	190	72
Swimming	45	100	33	55	150	42
Tennis	20	80	83	25	90	91
Track & Field/X Country	45	170	95	55	200	95
Volleyball	20	70	3	70	220	91
Water Polo	35	40	3	25	40	3
Wrestling	35	145	16	0	0	0

# CHAPTER V

## DIVISION I-AAA TABLES

TABLE 5.1  
**TOTAL REVENUES, EXPENSES AND OPERATING RESULTS**  
**DIVISION I-AAA**  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	Percentage of 1997 Total	1999	Percentage of 1999 Total
<b>Total Revenues</b>								
Men's	600	990	680	810	1,050	35%	1,350	35%
Women's	20	260	130	380	540	16%	800	21%
Nongender	N/A	N/A	1,370	1,860	1,450	49%	1,700	44%
Total Revenues								
Average	610	1,240	2,180	3,040	3,040	100%	3,840	100%
Largest reported	2,379	3,608	6,640	7,702	10,371		9,354	
<b>Total Expenses</b>								
Men's	880	1,300	1,250	1,450	1,460	40%	1,870	40%
Women's	210	620	760	1,040	1,210	33%	1,630	35%
Nongender	N/A	N/A	820	1,340	980	27%	1,220	25%
Total Expenses								
Average	1,070	1,910	2,830	3,830	3,650	100%	4,720	100%
Largest reported	2,356	5,420	6,640	20,074	9,330		11,459	
<b>Average Profit (Deficit)</b>								
Men's	(280)	(310)	(570)	(640)	(410)		(520)	
Women's	(190)	(360)	(630)	(660)	(670)		(830)	
Nongender	N/A	N/A	550	520	470		480	
Total Profit (Deficit)	(460)	(670)	(650)	(790)	(610)		(880)	
<b>Restated Without Institutional Support</b>								
Average deficit	N/A	N/A	(1,130)	(1,460)	(1,870)		(2,460)	

### NOTES:

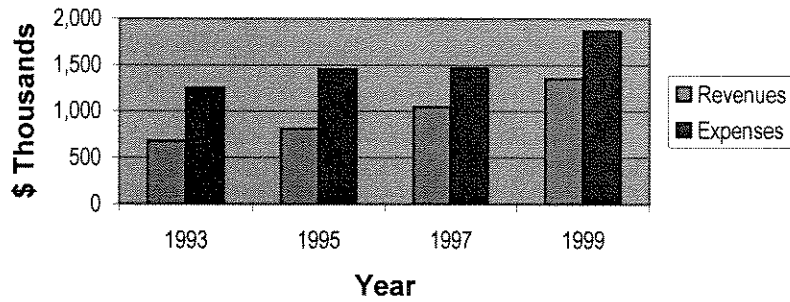
For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such. Nongender-specific items are reported as Nongender. In 1985 and 1989 reports, however, the Nongender-specific items were allocated between men's and women's programs. Thus,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

The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

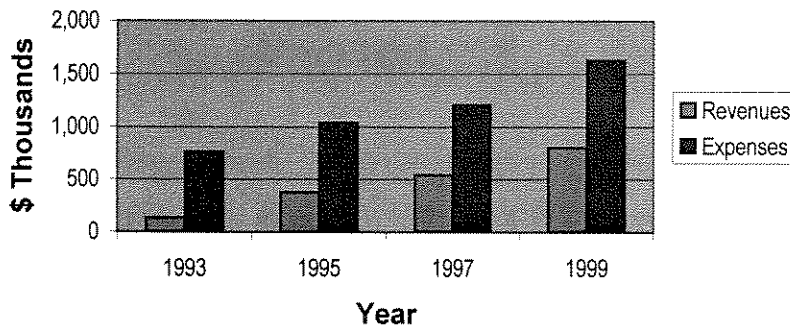
The average deficits for 1993, 1995, 1997, and 1999 have been restated to reflect the deficit which results from the removal of institutional support from total revenues.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Men's Revenues and Expenses Division I-AAA



### Women's Revenues and Expenses Division I-AAA



### Total Revenues and Expenses Division I-AAA

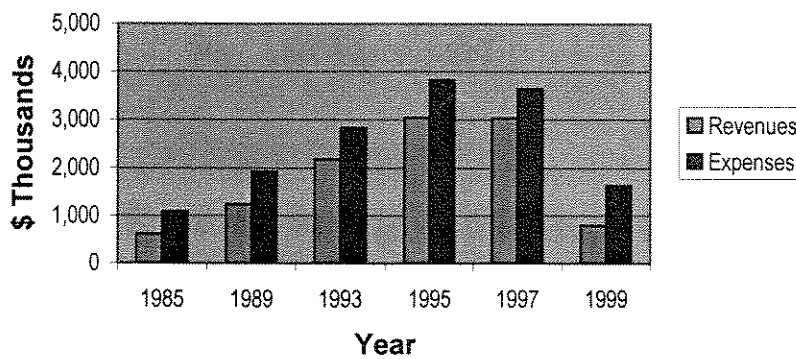


TABLE 5.2  
**REVENUES AND EXPENSES BY SPORT**

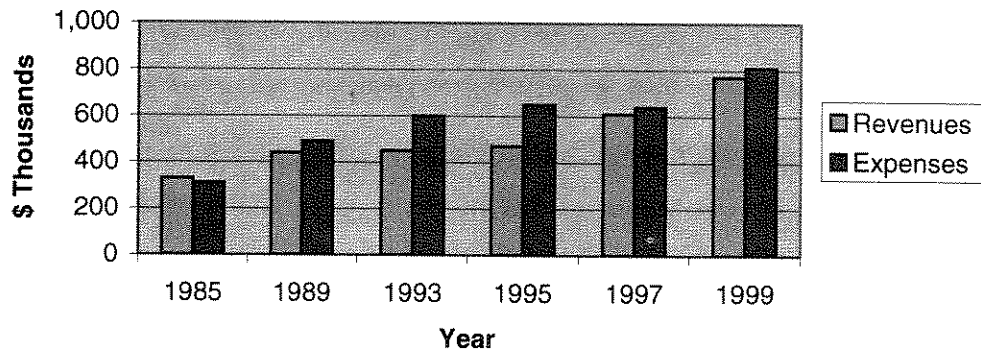
DIVISION I-AAA  
Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
<b>Men's Programs Revenues</b>					
1999 -- Average	0	770	530	50	1,350
Percent of Total	0%	57%	39%	4%	100%
1997 -- Average	0	620	380	50	1,050
Percent of Total	0%	58%	37%	5%	100%
1995 -- Average	0	460	230	120	810
Percent of Total	0%	57%	28%	15%	100%
1993 -- Average	20	450	130	80	680
Percent of Total	3%	66%	19%	12%	100%
1989 -- Average	70	440	100	380	990
Percent of Total	7%	44%	10%	38%	100%
<b>Men's Programs Expenses</b>					
1999 -- Average	0	810	1,030	30	1,870
Percent of Total	0%	43%	55%	2%	100%
1997 -- Average	0	640	810	10	1,460
Percent of Total	0%	44%	55%	1%	100%
1995 -- Average	0	650	690	110	1,450
Percent of Total	0%	44%	48%	8%	100%
1993 -- Average	30	590	550	60	1,250
Percent of Total	2%	47%	44%	5%	100%
1989 -- Average	240	490	380	190	1,300
Percent of Total	18%	38%	29%	15%	100%
<b>Women's Programs Revenues</b>					
1999 -- Average		260	490	50	800
Percent of Total		33%	61%	6%	100%
1997 -- Average		180	310	50	540
Percent of Total		33%	58%	9%	100%
1995 -- Average		90	190	100	380
Percent of Total		24%	49%	27%	100%
1993 -- Average		40	60	30	130
Percent of Total		31%	46%	23%	100%
1989 -- Average		20	60	180	260
Percent of Total		8%	23%	69%	100%
<b>Women's Programs Expenses</b>					
1999 -- Average		540	1,060	30	1,630
Percent of Total		33%	65%	2%	100%
1997 -- Average		420	780	10	1,210
Percent of Total		35%	64%	1%	100%
1995 -- Average		340	600	100	1,040
Percent of Total		32%	58%	10%	100%
1993 -- Average		290	420	50	760
Percent of Total		38%	55%	7%	100%
1989 -- Average		180	250	190	620
Percent of Total		29%	40%	31%	100%

**NOTES:** Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

**Revenue and Expense Trends  
Division I-AAA  
Men's Basketball**



**Revenue and Expense Trends  
Division I-AAA  
Women's Basketball**

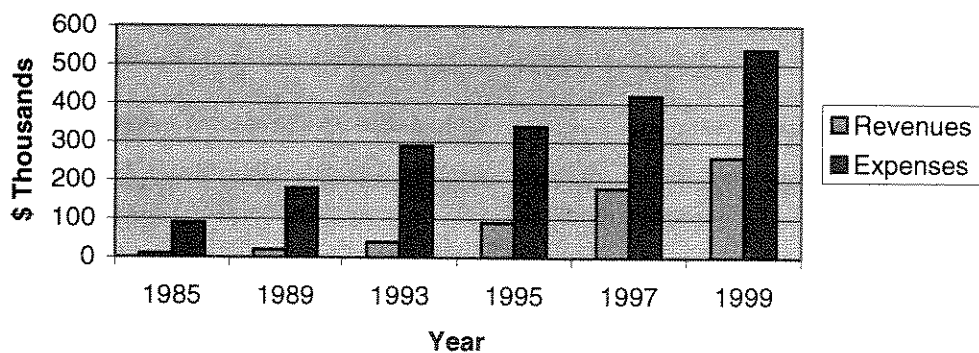


TABLE 5.3  
**TRENDS IN PROGRAM REVENUES**  
 DIVISION I-AAA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Men's Basketball</b>						
Largest Reported	2,072	3,255	3,264	2,458	4,484	3,919
Average	330	440	450	470	610	770
Percentage of Men's Total	51%	45%	67%	57%	59%	57%
<b>Women's Basketball</b>						
Largest Reported	43	158	385	546	1,210	1,265
Average	10	20	40	90	180	260
Percentage of Women's Total	35%	7%	28%	24%	32%	33%

TABLE 5.4  
**TOTAL REVENUES -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	150,000	683,000
11-20	683,001	2,458,000
21-30	2,458,001	2,804,000
31-40	2,804,001	3,150,000
41-50	3,150,001	3,664,000
51-60	3,664,001	4,186,000
61-70	4,186,001	4,807,000
71-80	4,807,001	5,518,000
81-90	5,518,001	6,418,000
91-100	6,418,001	9,354,000

TABLE 5.5  
**MEN'S TOTAL REVENUES -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	51,000	146,000
11-20	146,001	260,000
21-30	260,001	537,000
31-40	537,001	893,000
41-50	893,001	1,272,000
51-60	1,272,001	1,493,000
61-70	1,493,001	1,840,000
71-80	1,840,001	2,196,000
81-90	2,196,001	2,620,000
91-100	2,620,001	4,030,000

TABLE 5.6  
**WOMEN'S TOTAL REVENUES -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	17,000
11-20	17,001	30,000
21-30	30,001	75,000
31-40	75,001	131,000
41-50	131,001	542,000
51-60	542,001	984,000
61-70	984,001	1,197,000
71-80	1,197,001	1,580,000
81-90	1,580,001	2,067,000
91-100	2,067,001	3,279,000

TABLE 5.8  
**MEN'S BASKETBALL REVENUES -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	48,000	98,000
11-20	98,001	179,000
21-30	179,001	317,000
31-40	317,001	396,000
41-50	396,001	511,000
51-60	511,001	650,000
61-70	650,001	807,000
71-80	807,001	998,000
81-90	998,001	1,530,000
91-100	1,530,001	3,920,000

TABLE 5.9  
**WOMEN'S BASKETBALL REVENUES -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	4,100
11-20	4,101	12,000
21-30	12,001	22,000
31-40	22,001	49,000
41-50	49,001	88,000
51-60	88,001	282,000
61-70	282,001	412,000
71-80	412,001	509,000
81-90	509,001	653,000
91-100	653,001	1,270,000

TABLE 5.10  
TRENDS IN PROGRAM EXPENSES  
DIVISION I-AAA

Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Men's Basketball</b>						
Largest Reported	744	1,480	1,702	1,631	2,411	2547
Average	310	490	600	650	640	810
Percentage of Men's Total	36%	38%	48%	44%	44%	43%
<b>Women's Basketball</b>						
Largest Reported	276	490	723	559	1,083	1265
Average	90	180	290	340	420	540
Percentage of Women's Total	38%	28%	38%	33%	35%	33%

TABLE 5.11  
TOTAL EXPENSES - PERCENTILES  
DIVISION I-AAA  
Fiscal Year 1999

Percentile	More than	Less than
1-10	1,588,000	2,230,000
11-20	2,230,001	2,982,000
21-30	2,982,001	3,360,000
31-40	3,360,001	3,890,000
41-50	3,890,001	4,418,000
51-60	4,418,001	5,030,000
61-70	5,030,001	5,599,000
71-80	5,599,001	6,128,000
81-90	6,128,001	6,788,000
91-100	6,788,001	11,459,000

TABLE 5.12  
MEN'S TOTAL EXPENSES - PERCENTILES  
DIVISION I-AAA  
Fiscal Year 1999

Percentile	More than	Less than
1-10	659,000	958,000
11-20	958,001	1,180,000
21-30	1,180,001	1,428,000
31-40	1,428,001	1,558,000
41-50	1,558,001	1,728,000
51-60	1,728,001	1,857,000
61-70	1,857,001	2,137,000
71-80	2,137,001	2,357,000
81-90	2,357,001	2,792,000
91-100	2,792,001	4,826,000

TABLE 5.13  
**WOMEN'S TOTAL EXPENSES - PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	634,000	792,000
11-20	792,001	1,016,000
21-30	1,016,001	1,248,000
31-40	1,248,001	1,395,000
41-50	1,395,001	1,554,000
51-60	1,554,001	1,706,000
61-70	1,706,001	1,874,000
71-80	1,874,001	2,094,000
81-90	2,094,001	2,390,000
91-100	2,390,001	4,698,000

TABLE 5.15  
**MEN'S BASKETBALL TOTAL EXPENSES - PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	304,000	395,000
11-20	395,001	478,000
21-30	478,001	555,000
31-40	555,001	629,000
41-50	629,001	721,000
51-60	721,001	800,000
61-70	800,001	873,000
71-80	873,001	968,000
81-90	968,001	1,380,000
91-100	1,380,001	2,530,000

TABLE 5.16  
**WOMEN'S BASKETBALL TOTAL EXPENSES - PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	117,000	318,000
11-20	318,001	360,000
21-30	360,001	414,000
31-40	414,001	474,000
41-50	474,001	531,000
51-60	531,001	589,000
61-70	589,001	630,000
71-80	630,001	681,000
81-90	681,001	768,000
91-100	768,001	1,256,000

TABLE 5.17  
**REPORTED NET PROFITS AND DEFICITS**  
 DIVISION I-AAA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	Revenues Exceed Expenses			Expenses Exceed Revenues		
	Number Reporting	Percent of Total	Average Profit	Number Reporting	Percent of Total	Average Loss
<b>Fiscal 1999</b>						
Men's Program	20	26%	240	55	72%	800
Women's Program	17	22%	40	58	76%	1,110
Total	26	34%	280	49	64%	1,510
Excluding Institutional Support	4	5%	230	72	95%	2,610
<b>Fiscal 1997</b>						
Men's Program	20	29%	420	50	71%	750
Women's Program	12	17%	130	58	83%	830
Total	27	39%	490	42	60%	1,330
Excluding Institutional Support	7	10%	270	62	89%	2,150
<b>Fiscal 1995</b>						
Men's Program	6	13%	200	39	87%	770
Women's Program	4	9%	150	41	91%	740
Total	22	49%	270	19	42%	1,230
Excluding Institutional Support	8	18%	450	37	82%	1,880
<b>Fiscal 1993</b>						
Men's Program	7	15%	520	41	85%	750
Women's Program	3	6%	30	45	94%	680
Total	16	33%	130	28	58%	1,240
Excluding Institutional Support	8	17%	140	39	81%	1,440
<b>Fiscal 1989</b>						
Men's Program	22	40%	360	33	60%	730
Women's Program	7	13%	80	48	87%	480
Total	15	27%	170	40	71%	1,060
<b>Fiscal 1985 Total</b>						
	5	15%	120	29	85%	570

**NOTES:**

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women combined.) For example, if a school has \$1000 profit from women's programs and a \$2,000 deficit from men's, the total would appear as a deficit.

\*1993, 1995, 1997, and 1999 totals are restated exclusive of institutional support. For example, in 1999, if institutions had not made contributions to the athletic programs, only 4 schools would have shown a profit.

TABLE 5.19  
**REPORTED NET PROFITS AND DEFICITS -- MEN'S BASKETBALL**  
 DIVISION I-AAA  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	9	14	9	11	26	25
Average Profit	350	510	500	240	390	430
Percentage Reporting Profits	29%	25%	19%	24%	37%	33%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	22	41	38	34	42	48
Average Deficit	150	220	300	320	280	290
Percentage Reporting Deficits	71%	75%	79%	76%	61%	63%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	1	0	2	3
Percentage Reporting Break-even	0%	0%	2%	0%	2%	4%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 5.20  
**REPORTED NET PROFITS AND DEFICITS -- WOMEN'S BASKETBALL**  
 DIVISION I-AAA  
 Fiscal Years 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>				
Number of Respondents	2	4	8	14
Average Profit	30	40	60	20
Percentage Reporting Profits	4%	9%	11%	18%
<b>Expenses Exceed Revenues</b>				
Number of Respondents	44	39	57	60
Average Deficit	290	290	310	360
Percentage Reporting Deficit	92%	87%	82%	79%
<b>Revenues Equal Expenses</b>				
Number of Respondents	2	2	5	2
Percentage Reporting Break-even	4%	4%	7%	3%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.  
 Data for 1985 and 1989 are not available.

TABLE 5.21  
**TOTAL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	4,300		0-10	1	15,000
11-20	4,301	12,000		11-20	15,001	86,000
21-30	12,001	63,000		21-30	86,001	121,000
31-40	63,001	143,000		31-40	121,001	165,000
41-50	143,001	185,000		41-50	165,001	438,000
51-60	185,001	280,000		51-60	438,001	1,100,000
61-70	280,001	360,000		61-70	1,100,001	2,100,000
71-80	360,001	491,000		71-80	2,100,001	2,800,000
81-90	491,001	660,000		81-90	2,800,001	4,600,000
91-100	660,001	1,200,000		91-100	4,600,001	8,300,000

TABLE 5.22  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	1,900		0-10	770	40,500
11-20	1,901	9,700		11-20	40,501	238,000
21-30	9,701	46,000		21-30	238,001	387,000
31-40	46,001	119,000		31-40	387,001	593,000
41-50	119,001	128,000		41-50	593,001	677,000
51-60	128,001	149,000		51-60	677,001	884,000
61-70	149,001	258,000		61-70	884,001	1,000,000
71-80	258,001	380,000		71-80	1,000,001	1,230,000
81-90	380,001	667,000		81-90	1,230,001	1,800,000
91-100	667,001	1,400,000		91-100	1,800,001	2,620,000

TABLE 5.23  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	2,500	183,000
11-20	1	250		11-20	183,001	360,000
21-30	251	4,400		21-30	360,001	592,000
31-40	4,401	7,300		31-40	592,001	710,000
41-50	7,301	13,500		41-50	710,001	969,000
51-60	13,501	23,500		51-60	969,001	1,100,000
61-70	23,501	44,000		61-70	1,100,001	1,470,000
71-80	44,001	72,000		71-80	1,470,001	1,700,000
81-90	72,001	97,000		81-90	1,700,001	2,210,000
91-100	97,001	189,000		91-100	2,210,001	4,132,000

TABLE 5.25  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	100	30,000
11-20	1	1,900		11-20	30,001	78,000
21-30	1,901	19,000		21-30	78,001	116,000
31-40	19,001	80,000		31-40	116,001	156,000
41-50	80,001	141,000		41-50	156,001	274,000
51-60	141,001	235,000		51-60	274,001	350,000
61-70	235,001	276,000		61-70	350,001	382,000
71-80	276,001	630,000		71-80	382,001	471,000
81-90	630,001	1,520,000		81-90	471,001	628,000
91-100	1,520,001	2,390,000		91-100	628,001	821,000

TABLE 5.26  
**WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION I-AAA  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	400	31,900
11-20	0	0		11-20	31,901	114,700
21-30	200	6,900		21-30	114,701	195,500
31-40	6,901	8,900		31-40	195,501	292,800
41-50	8,901	10,200		41-50	292,801	323,300
51-60	10,201	15,600		51-60	323,301	391,700
61-70	15,601	26,500		61-70	391,701	473,400
71-80	26,501	30,100		71-80	473,401	611,300
81-90	30,101	45,900		81-90	611,301	699,400
91-100	45,901	85,500		91-100	699,401	912,200

TABLE 5.27  
**SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION**  
 DIVISION I-AAA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/faculty/staff	208	5	454	13	334	9
Students	3	0	22	1	13	0
Total Ticket Sales	211	5	476	13	347	9
<b>Postseason Compensation:</b>						
Bowl games	0	0	0	0	0	0
Tournaments	22	1	24	1	23	1
Total Postseason	22	1	24	1	23	1
<b>NCAA and conference distributions</b>	139	3	189	5	165	4
<b>Student activity fees</b>	1,811	44	63	2	914	24
<b>Guarantees and options</b>	94	2	57	2	75	2
<b>Cash contributions from alumni and others</b>	320	8	307	8	313	8
<b>Direct government support</b>	240	6	1	0	118	3
<b>Institutional support</b>	922	22	2,203	61	1,580	41
<b>Other:</b>						
Concessions	27	1	19	1	23	1
Radio/television	20	0	42	1	31	1
Program sales/advertising	29	1	28	1	28	1
Signage/sponsorship	48	1	78	2	63	2
Sports camps	69	2	27	1	48	1
Miscellaneous	159	4	101	3	129	3
Total Other	352	9	295	8	322	8
<b>Total</b>	<b>4,111</b>	<b>100</b>	<b>3,615</b>	<b>100</b>	<b>3,857</b>	<b>100</b>

**NOTES:**

Total public institutions reporting = 37

Total private institutions reporting = 39

TABLE 5.28  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
 DIVISION I-AAA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Grants-in-Aid</b>						
Men	507	12	966	18	743	16
Women	551	13	1,078	20	821	17
Administrative and Nongender	20	0	20	0	20	0
Total	1,078	26	2,064	39	1,584	33
<b>Guarantees and Options</b>						
Men	29	1	38	1	34	1
Women	4	0	3	0	4	0
Administrative and Nongender	0	0	1	0	1	0
Total	33	1	42	1	39	1
<b>Salaries and Benefits</b>						
Men	497	12	520	10	508	11
Women	418	10	398	7	408	9
Administrative and Nongender	687	16	663	12	675	14
Total	1,602	38	1,581	30	1,591	34
<b>Team travel</b>						
Men	205	5	251	5	228	5
Women	167	4	206	4	187	4
Administrative and Nongender	16	0	19	0	17	0
Total	388	9	476	9	432	9
<b>Recruiting</b>						
Men	50	1	70	1	60	1
Women	38	1	51	1	45	1
Administrative and Nongender	0	0	0	0	0	0
Total	88	2	121	2	105	2
<b>Equipment/uniforms/supplies</b>						
Men	73	2	78	1	76	2
Women	61	1	54	1	57	1
Administrative and Nongender	88	2	59	1	73	2
Total	222	5	191	4	206	4
<b>Fund-raising</b>						
Men	16	0	6	0	11	0
Women	7	0	1	0	4	0
Administrative and Nongender	50	1	28	1	39	1
Total	73	2	35	1	54	1
<b>Game Officials</b>						
Men	41	1	38	1	40	1
Women	11	0	10	0	10	0
Administrative and Nongender	0	0	3	0	2	0
Total	52	1	51	1	52	1
<b>Contract services</b>						
Men	9	0	66	1	38	1
Women	2	0	8	0	5	0
Administrative and Nongender	41	1	46	1	43	1
Total	52	1	120	2	86	2
<b>Other</b>						
Men	97	2	172	3	135	3
Women	36	1	55	1	45	1
Administrative and Nongender	354	8	346	6	350	7
Total	487	12	573	11	530	11
<b>Total Operating Expenses</b>						
Men	1,524	36	2,205	41	1,873	40
Women	1,295	31	1,864	35	1,586	33
Administrative and Nongender	1,256	30	1,185	22	1,220	26

Total	4,075	97	5,254	98	4,679	99
<b>Debt Service</b>						
Men	0	0	2	0	1	0
Women	0	0	0	0	0	0
Administrative and Nongender	14	0	17	0	15	0
Total	14	0	19	0	16	0
<b>Capital Expenditures</b>						
Men	0	0	9	0	5	0
Women	2	0	5	0	3	0
Administrative and Nongender	5	0	68	1	37	1
Total	7	0	82	2	45	1
<b>Total Expenditures</b>						
Men	1,524	36	2,216	41	1,879	40
Women	1,297	31	1,869	35	1,589	34
Administrative and Nongender	1,275	30	1,270	24	1,272	27
Total	4,096	98	5,355	100	4,740	100

**NOTES:**

Total public institutions reporting = 37

Total private institutions reporting = 39

TABLE 5.29  
**TOTAL REVENUES AND EXPENSES BY SPORT**  
 DIVISION I-AAA  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

Sport	Men's Programs			Women's Programs		
	Revenues	Expenses	Number of Respondents	Revenues	Expenses	Number of Respondents
Baseball	175	320	67	0	0	0
Basketball	765	810	76	260	540	76
Fencing	30	35	3	35	35	3
Field Hockey	0	0	0	45	210	12
Golf	40	85	70	35	90	37
Gymnastics	30	50	2	95	225	7
Ice Hockey	730	990	5	110	205	3
Lacrosse	100	190	12	85	185	14
Rifle	10	20	6	10	20	5
Rowing	170	115	9	160	125	11
Skiing	85	190	3	80	185	3
Soccer	130	260	63	125	240	63
Softball	0	0	0	90	200	54
Swimming	65	140	32	65	145	36
Tennis	30	85	68	40	100	75
Track & Field/X Country	55	130	73	60	140	76
Volleyball	105	185	8	105	250	71
Water Polo	60	100	9	30	65	6
Wrestling	85	180	14	0	0	0

# CHAPTER VI

## DIVISION II WITH FOOTBALL TABLES

TABLE 6.1  
**TOTAL REVENUES, EXPENSES AND OPERATING RESULTS**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	Percentage of 1997 Total	1999	Percentage of 1999 Total
<b>Total Revenues</b>								
Men's	420	550	330	480	520	45%	630	44%
Women's	80	180	110	190	220	19%	320	22%
Nongender	N/A	N/A	550	680	420	36%	500	34%
Total Revenues								
Average	490	710	990	1,350	1,170	100%	1,450	100%
Largest reported	1,382	2,562	3,458	3,496	5,339		5,252	
<b>Total Expenses</b>								
Men's	720	850	790	850	910	56%	1,040	53%
Women's	160	330	310	380	430	27%	560	29%
Nongender	N/A	N/A	320	350	290	17%	350	18%
Total Expenses								
Average	880	1,180	1,420	1,570	1,640	100%	1,950	100%
Largest reported	2,025	2,562	3,458	3,070	4,875		5,037	
<b>Average Profit (Deficit)</b>								
Men's	(300)	(300)	(460)	(370)	(390)		(410)	
Women's	(80)	(150)	(200)	(190)	(210)		(240)	
Nongender	N/A	N/A	230	330	130		150	
Total Profit (Deficit)	(390)	(470)	(430)	(220)	(470)		(500)	
<b>Restated Without Institutional Support</b>								
Average deficit	N/A	N/A	(810)	(840)	(950)		(1,150)	

### NOTES:

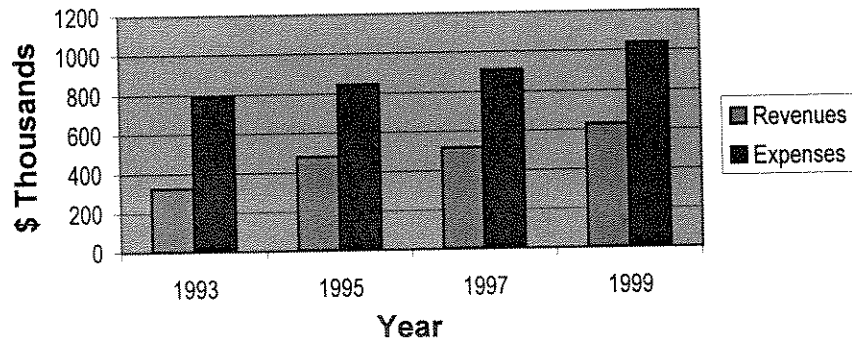
For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such. Nongender-specific items are reported as Nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's programs. Thus,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

The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

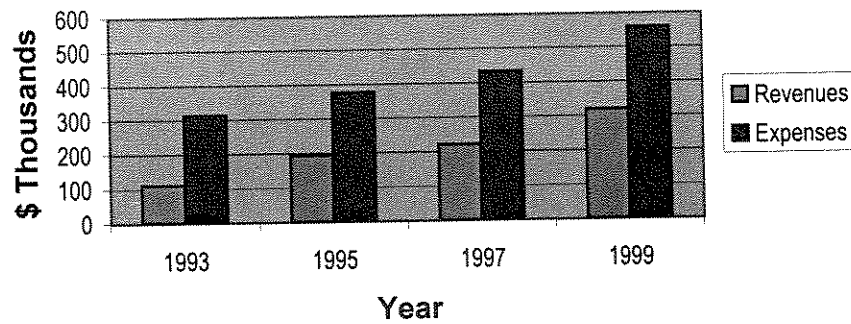
The average deficits for 1993, 1995, 1997, and 1999 have been restated to reflect the deficit that results from the removal of institutional support from total revenues.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Men's Revenues and Expenses Division II with Football



### Women's Revenues and Expenses Division II with Football



### Total Revenues and Expenses Division II with Football

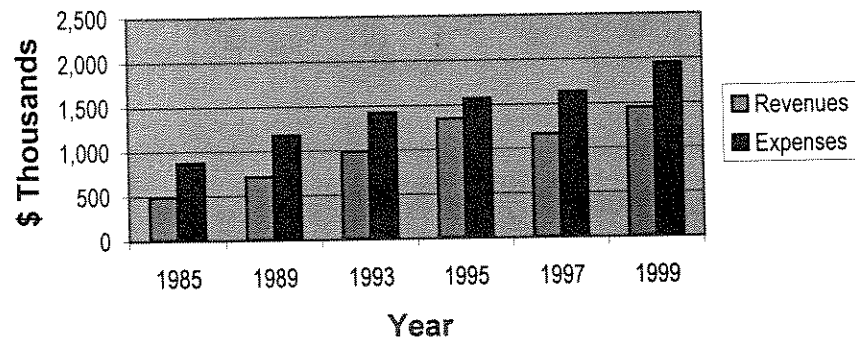


TABLE 6.2  
**REVENUES AND EXPENSES BY SPORT**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
<b>Men's Programs Revenues</b>					
1999 -- Average	270	120	200	40	630
Percent of Total	43%	19%	32%	6%	100%
1997 -- Average	220	100	130	70	520
Percent of Total	43%	19%	25%	13%	100%
1995 -- Average	190	80	130	80	480
Percent of Total	38%	18%	27%	17%	100%
1993 -- Average	130	60	100	40	330
Percent of Total	39%	18%	30%	12%	100%
1989 -- Average	100	50	90	310	550
Percent of Total	18%	9%	16%	56%	100%
<b>Men's Programs Expenses</b>					
1999 -- Average	480	210	340	10	1,040
Percent of Total	46%	20%	33%	1%	99%
1997 -- Average	430	190	270	20	910
Percent of Total	47%	21%	30%	2%	100%
1995 -- Average	390	160	270	30	850
Percent of Total	46%	19%	31%	4%	100%
1993 -- Average	370	160	220	40	790
Percent of Total	47%	20%	28%	5%	100%
1989 -- Average	330	130	200	190	850
Percent of Total	39%	15%	24%	22%	100%
<b>Women's Programs Revenues</b>					
1999 -- Average		100	190	30	320
Percent of Total		30%	60%	10%	100%
1997 -- Average		70	110	40	220
Percent of Total		32%	49%	19%	100%
1995 -- Average		60	90	40	190
Percent of Total		32%	46%	22%	100%
1993 -- Average		30	50	30	110
Percent of Total		27%	45%	27%	100%
1989 -- Average		20	50	110	180
Percent of Total		11%	28%	61%	100%
<b>Women's Programs Expenses</b>					
1999 -- Average		180	370	10	560
Percent of Total		32%	66%	2%	100%
1997 -- Average		150	270	10	430
Percent of Total		35%	62%	3%	100%
1995 -- Average		130	220	30	380
Percent of Total		34%	58%	8%	100%
1993 -- Average		120	170	20	310
Percent of Total		39%	55%	6%	100%
1989 -- Average		80	140	110	330
Percent of Total		24%	42%	33%	100%

**NOTES:**

Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

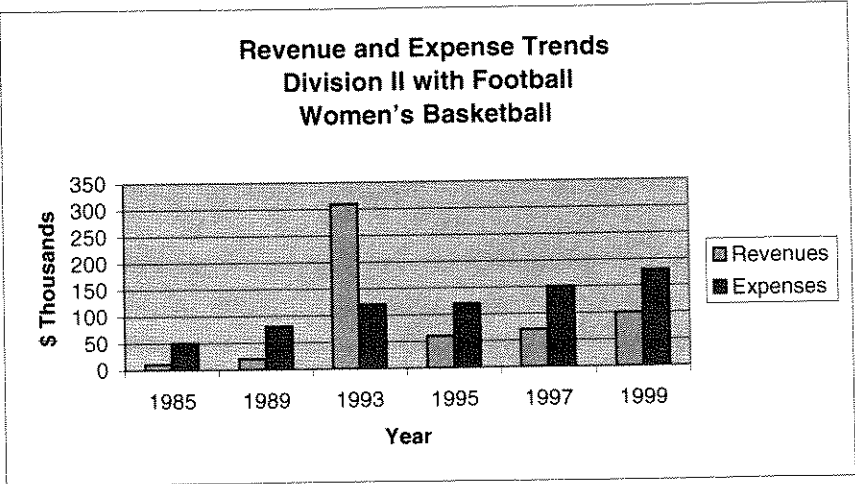
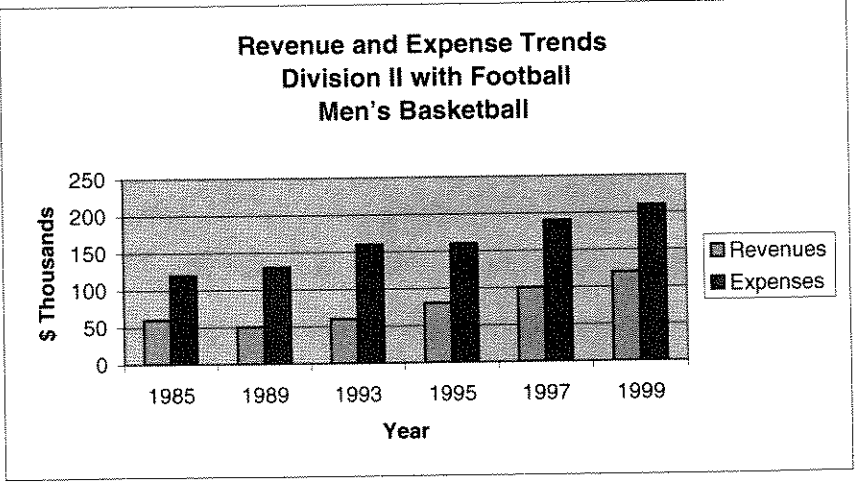
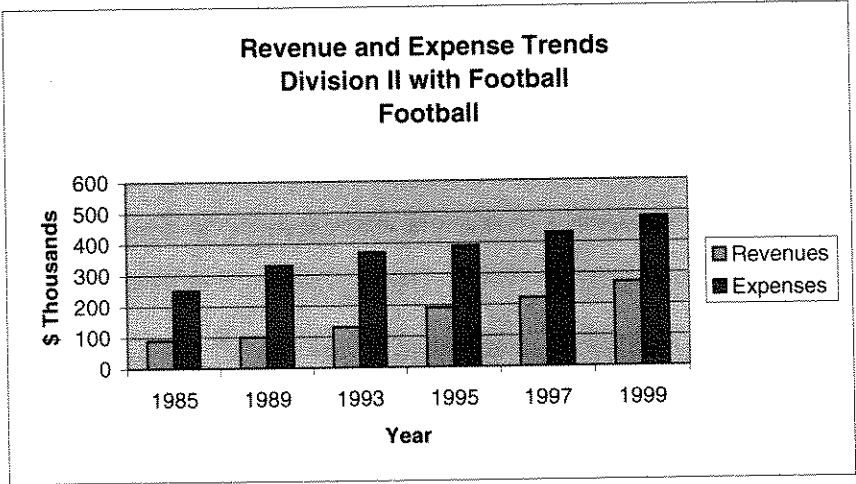


TABLE 6.3  
**TRENDS IN PROGRAM REVENUES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	402	835	1,446	985	1,248	1,108
Average	90	100	130	190	220	270
Percentage of Men's Total	22%	18%	13%	39%	43%	43%
<b>Men's Basketball</b>						
Largest Reported	516	303	540	366	410	504
Average	60	50	60	80	100	120
Percentage of Men's Total	15%	9%	19%	18%	19%	19%
<b>Women's Basketball</b>						
Largest Reported	73	163	251	282	333	403
Average	10	20	30	60	70	100
Percentage of Women's Total	13%	11%	27%	31%	32%	30%

TABLE 6.4  
**TOTAL REVENUES -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	22,000	172,000
11-20	172,001	343,000
21-30	343,001	713,000
31-40	713,001	925,000
41-50	925,001	1,302,000
51-60	1,302,001	1,521,000
61-70	1,521,001	2,009,000
71-80	2,009,001	2,377,000
81-90	2,377,001	2,926,000
91-100	2,926,001	5,252,000

TABLE 6.5  
**MEN'S TOTAL REVENUES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	48,000
11-20	48,001	118,000
21-30	118,001	221,000
31-40	221,001	327,000
41-50	327,001	501,000
51-60	501,001	657,000
61-70	657,001	857,000
71-80	857,001	1,068,000
81-90	1,068,001	1,267,000
91-100	1,267,001	2,860,000

TABLE 6.6  
**WOMEN'S TOTAL REVENUES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	7,000
11-20	7,001	29,000
21-30	29,001	107,000
31-40	107,001	146,000
41-50	146,001	235,000
51-60	235,001	308,000
61-70	308,001	417,000
71-80	417,001	532,000
81-90	532,001	732,000
91-100	732,001	1,467,000

TABLE 6.7  
**FOOTBALL REVENUES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	20,000
11-20	20,001	38,000
21-30	38,001	69,000
31-40	69,001	121,000
41-50	121,001	183,000
51-60	183,001	235,000
61-70	235,001	336,000
71-80	336,001	513,000
81-90	513,001	650,000
91-100	650,001	1,110,000

TABLE 6.8  
**MEN'S BASKETBALL REVENUES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	6,500
11-20	6,501	20,000
21-30	20,001	41,000
31-40	41,001	59,000
41-50	59,001	98,000
51-60	98,001	123,000
61-70	123,001	154,000
71-80	154,001	208,000
81-90	208,001	283,000
91-100	283,001	504,000

TABLE 6.9  
**WOMEN'S BASKETBALL REVENUES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	0	3,200
11-20	3,201	8,000
21-30	8,001	26,000
31-40	26,001	47,000
41-50	47,001	73,000
51-60	73,001	101,000
61-70	101,001	128,000
71-80	128,001	178,000
81-90	178,001	225,000
91-100	225,001	404,000

TABLE 6.10  
**TRENDS IN PROGRAM EXPENSES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	1985	1989	1993	1995	1997	1999
<b>Football</b>						
Largest Reported	558	993	1,009	838	1,412	989
Average	250	330	370	390	430	480
Percentage of Men's Total	34%	39%	26%	46%	47%	46%
<b>Men's Basketball</b>						
Largest Reported	562	243	373	394	643	408
Average	120	130	160	160	190	210
Percentage of Men's Total	16%	14%	20%	19%	21%	20%
<b>Women's Basketball</b>						
Largest Reported	120	188	355	296	405	485
Average	50	80	120	120	150	180
Percentage of Women's Total	30%	26%	37%	33%	35%	30%

TABLE 6.11  
**TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	518,000	921,000
11-20	921,001	1,189,000
21-30	1,189,001	1,411,000
31-40	1,411,001	1,610,000
41-50	1,610,001	1,777,000
51-60	1,777,001	2,091,000
61-70	2,091,001	2,253,000
71-80	2,253,001	2,524,000
81-90	2,524,001	3,174,000
91-100	3,174,001	5,037,000

TABLE 6.12  
**MEN'S TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	329,000	516,000
11-20	516,001	654,000
21-30	654,001	755,000
31-40	755,001	832,000
41-50	832,001	986,000
51-60	986,001	1,129,000
61-70	1,129,001	1,243,000
71-80	1,243,001	1,370,000
81-90	1,370,001	1,650,000
91-100	1,650,001	2,309,000

TABLE 6.13  
**WOMEN'S TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	92,000	238,000
11-20	238,001	331,000
21-30	331,001	412,000
31-40	412,001	471,000
41-50	471,001	520,000
51-60	520,001	576,000
61-70	576,001	652,000
71-80	652,001	786,000
81-90	786,001	885,000
91-100	885,001	1,324,000

TABLE 6.14  
**FOOTBALL TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	5,600	212,000
11-20	212,001	268,000
21-30	268,001	334,000
31-40	334,001	391,000
41-50	391,001	451,000
51-60	451,001	523,000
61-70	523,001	618,000
71-80	618,001	684,000
81-90	684,001	802,000
91-100	802,001	990,000

TABLE 6.15  
**MEN'S BASKETBALL TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	54,000	109,000
11-20	109,001	129,000
21-30	129,001	151,000
31-40	151,001	179,000
41-50	179,001	203,000
51-60	203,001	223,000
61-70	223,001	240,000
71-80	240,001	278,000
81-90	278,001	327,000
91-100	327,001	408,000

TABLE 6.16  
**WOMEN'S BASKETBALL TOTAL EXPENSES --PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	53,000	99,000
11-20	99,001	116,000
21-30	116,001	136,000
31-40	136,001	156,000
41-50	156,001	167,000
51-60	167,001	192,000
61-70	192,001	210,000
71-80	210,001	233,000
81-90	233,001	272,000
91-100	272,001	486,000

TABLE 6.17  
**REPORTED NET PROFITS AND DEFICITS**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	Revenues Exceed Expenses			Expenses Exceed Revenues		
	Number Reporting	Percent of Total	Average Profit	Number Reporting	Percent of Total	Average Loss
<b>Fiscal 1999</b>						
Men's Program	30	24%	110	94	74%	590
Women's Program	28	22%	60	95	75%	350
Total	43	34%	170	80	63%	890
Excluding Institutional Support	8	6%	130	119	94%	1,240
<b>Fiscal 1997</b>						
Men's Program	26	21%	170	95	77%	550
Women's Program	23	18%	80	98	80%	290
Total	39	32%	260	79	64%	860
Excluding Institutional Support	9	7%	200	114	93%	1,040
<b>Fiscal 1995</b>						
Men's Program	17	25%	130	48	71%	570
Women's Program	15	22%	60	50	74%	270
Total	33	49%	130	26	38%	740
Excluding Institutional Support	11	16%	87	57	84%	1,002
<b>Fiscal 1993</b>						
Men's Program	7	10%	220	63	86%	570
Women's Program	6	8%	40	64	88%	240
Total	22	30%	140	44	60%	810
Excluding Institutional Support	6	9%	50	66	90%	910
<b>Fiscal 1989</b>						
Men's Program	17	29%	110	38	66%	540
Women's Program	5	9%	30	48	83%	210
Total	9	15%	40	39	66%	690
<b>Fiscal 1985 Total</b>						
	2	6%	50	32	89%	460

**NOTES:**

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has \$1,000 profit from women's programs and a \$2,000 deficit from men's, the total would appear as a deficit.

\*1993, 1995, 1997, and 1999 totals are restated exclusive of institutional support. For example, in 1997, if institutions had not made contributions to the athletic programs, only 9 schools would have shown a profit.

TABLE 6.18  
**REPORTED NET PROFITS AND DEFICITS -- FOOTBALL**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	3	2	8	12	21	29
Average Profit	49	37	144	64	92	52
Percentage Reporting Profits	9%	3%	11%	17%	17%	23%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	3	56	62	49	100	94
Average Deficit	176	247	289	302	274	300
Percentage Reporting Deficits	91%	97%	85%	72%	82%	74%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	3	7	1	4
Percentage Reporting Break-even	0%	0%	4%	1%	1%	3%

**NOTE:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 6.19  
**REPORTED NET PROFITS AND DEFICITS -- MEN'S BASKETBALL**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	5	6	8	13	23	29
Average Profit	19	39	65	28	52	30
Percentage Reporting Profits	15%	11%	11%	19%	19%	23%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	29	50	61	50	98	94
Average Deficit	67	93	134	114	125	130
Percentage Reporting Deficits	85%	89%	84%	74%	80%	74%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	4	5	2	4
Percentage Reporting Break-even	0%	0%	5%	7%	1%	3%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 6.20  
**REPORTED NET PROFITS AND DEFICITS -- WOMEN'S BASKETBALL**  
 DIVISION II WITH FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	N/A	N/A	4	9	18	22
Average Profit	N/A	N/A	16	33	32	21
Percentage Reporting Profits	N/A	N/A	5%	13%	15%	17%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	N/A	N/A	65	53	102	98
Average Deficit	N/A	N/A	94	92	106	120
Percentage Reporting Deficit	N/A	N/A	90%	78%	83%	77%
<b>Revenues Equal Expenses</b>						
Number of Respondents	N/A	N/A	4	6	3	7
Percentage Reporting Break-even	N/A	N/A	5%	9%	2%	6%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.

The average deficit is for those reporting deficits.

TABLE 6.21  
**TOTAL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	33,000
11-20	1	18,000		11-20	33,001	136,000
21-30	18,001	36,000		21-30	136,001	220,000
31-40	36,001	62,000		31-40	220,001	460,000
41-50	62,001	83,000		41-50	460,001	614,000
51-60	83,001	97,000		51-60	614,001	908,000
61-70	97,001	160,000		61-70	908,001	1,240,000
71-80	160,001	223,000		71-80	1,240,001	1,700,000
81-90	223,001	480,000		81-90	1,700,001	2,000,000
91-100	480,001	947,000		91-100	2,000,001	3,000,000

TABLE 6.22  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	4,100	45,000
11-20	0	3,200		11-20	45,001	130,400
21-30	3,201	26,400		21-30	130,401	260,000
31-40	26,401	30,800		31-40	260,001	379,600
41-50	30,801	35,100		41-50	379,601	453,400
51-60	35,101	66,100		51-60	453,401	600,500
61-70	66,101	83,900		61-70	600,501	840,300
71-80	83,901	147,900		71-80	840,301	1,048,400
81-90	147,901	232,800		81-90	1,048,401	1,255,200
91-100	232,801	809,000		91-100	1,255,201	1,821,400

TABLE 6.23  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	2,800	29,000
11-20	1,100	1,900		11-20	29,001	111,000
21-30	1,901	6,900		21-30	111,001	170,900
31-40	6,901	12,200		31-40	170,901	219,100
41-50	12,201	21,700		41-50	219,101	303,800
51-60	21,701	25,500		51-60	303,801	391,700
61-70	25,501	37,800		61-70	391,701	471,900
71-80	37,801	77,400		71-80	471,901	559,600
81-90	77,401	143,300		81-90	559,601	725,200
91-100	143,301	424,100		91-100	725,201	1,068,100

TABLE 6.24  
**FOOTBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	700	21,200
11-20	1	1,000		11-20	21,201	84,000
21-30	1,001	4,100		21-30	84,001	145,000
31-40	4,101	17,000		31-40	145,001	214,000
41-50	17,001	23,000		41-50	214,001	264,000
51-60	23,001	26,000		51-60	264,001	320,000
61-70	26,001	44,000		61-70	320,001	407,000
71-80	44,001	63,000		71-80	407,001	532,000
81-90	63,001	119,000		81-90	532,001	663,000
91-100	119,001	317,000		91-100	663,001	897,000

TABLE 6.25  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	3,100	18,800
11-20	100	400		11-20	18,801	43,700
21-30	401	2,200		21-30	43,701	73,100
31-40	2,201	4,000		31-40	73,101	94,100
41-50	4,001	5,000		41-50	94,101	109,400
51-60	5,001	9,300		51-60	109,401	134,800
61-70	9,301	14,100		61-70	134,801	167,000
71-80	14,101	48,300		71-80	167,001	197,300
81-90	48,301	73,000		81-90	197,301	239,500
91-100	73,001	219,600		91-100	239,501	401,500

TABLE 6.26  
**WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	500	12,000
11-20	0	0		11-20	12,001	34,000
21-30	1	200		21-30	34,001	62,000
31-40	201	4,000		31-40	62,001	93,000
41-50	4,001	6,500		41-50	93,001	106,000
51-60	6,501	12,000		51-60	106,001	116,000
61-70	12,001	15,000		61-70	116,001	151,000
71-80	15,001	24,000		71-80	151,001	187,000
81-90	24,001	37,000		81-90	187,001	236,000
91-100	37,001	79,000		91-100	236,001	470,000

TABLE 6.27  
**SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/faculty/staff	108	7	31	3	85	6
Students	7	0	0	0	5	0
Total Ticket Sales	115	7	31	3	90	6
<b>Postseason Compensation:</b>						
Bowl games	0	0	0	0	0	0
Tournaments	4	0	2	0	4	0
Total Postseason	4	0	2	0	4	0
<b>NCAA and conference distributions</b>	8	0	8	1	8	1
<b>Student activity fees</b>	443	27	3	0	312	22
<b>Guarantees and options</b>	16	1	9	1	14	1
<b>Cash contributions from alumni and others</b>						
<b>Direct government support</b>	134	8	86	9	119	8
<b>Institutional support</b>	162	10	0	0	114	8
<b>Other:</b>	603	36	754	79	648	45
Concessions						
Radio/television	18	1	5	1	15	1
Program sales/advertising	4	0	0	0	3	0
Signage/sponsorship	12	1	7	1	10	1
Sports camps	31	2	5	1	23	2
Miscellaneous	49	3	13	1	38	3
Total Other	57	3	30	3	49	3
<b>Total</b>	171	10	60	6	138	10
	1,656	100	953	100	1,447	100

**NOTES:**

Total public institutions reporting = 89

Total private institutions reporting = 38

TABLE 6.28  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Grants-in-Aid</b>						
Men	302	16	751	35	437	22
Women	161	8	399	19	232	12
Administrative and Nongender	15	1	5	0	11	1
Total	478	25	1,155	54	680	34
<b>Guarantees and Options</b>						
Men	7	0	2	0	6	0
Women	1	0	0	0	0	0
Administrative and Nongender	2	0	1	0	1	0
Total	10	1	3	0	7	0
<b>Salaries and Benefits</b>						
Men	344	18	315	15	335	17
Women	204	11	149	7	188	9
Administrative and Nongender	249	13	86	4	200	10
Total	797	41	550	26	723	36
<b>Team travel</b>						
Men	103	5	103	5	103	5
Women	73	4	62	3	69	3
Administrative and Nongender	12	1	4	0	10	1
Total	188	10	169	8	182	9
<b>Recruiting</b>						
Men	25	1	22	1	24	1
Women	12	1	9	0	11	1
Administrative and Nongender	3	0	1	0	2	0
Total	40	2	32	1	37	2
<b>Equipment/uniforms/supplies</b>						
Men	61	3	71	3	64	3
Women	30	2	30	1	30	2
Administrative and Nongender	34	2	11	1	27	1
Total	125	6	112	5	121	6
<b>Fund-raising</b>						
Men	5	0	9	0	6	0
Women	2	0	2	0	2	0
Administrative and Nongender	9	0	3	0	8	0
Total	16	1	14	1	16	1

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**Game Officials**

Men	17	1	21	1	18	1
Women	6	0	7	0	6	0
Administrative and Nongender	1	0	-	0	1	0
Total	24	1	28	1	25	1

**Contract services**

Men	9	0	6	0	8	0
Women	2	0	1	0	2	0
Administrative and Nongender	25	1	5	0	19	1
Total	36	2	12	1	29	1

**Other**

Men	48	2	27	1	41	2
Women	13	1	8	0	12	1
Administrative and Nongender	87	4	27	1	69	3
Total	148	8	62	3	122	6

**Total Operating Expenses**

Men	921	48	1,327	62	1,042	52
Women	504	26	667	31	552	28
Administrative and Nongender	437	23	143	7	348	17
Total	1,862	96	2,137	99	1,942	97

**Debt Service**

Men	1	0	0	0	1	0
Women	0	0	0	0	0	0
Administrative and Nongender	7	0	0	0	5	0
Total	8	0	0	0	6	0

**Capital Expenditures**

Men	9	0	0	0	6	0
Women	8	0	0	0	6	0
Administrative and Nongender	51	3	11	1	39	2
Total	68	4	11	1	51	3

**Total Expenditures**

Men	931	48	1,327	62	1,049	52
Women	512	26	667	31	558	28
Administrative and Nongender	495	26	154	7	392	20
Total	1,938	100	2,148	100	1,999	100

**NOTES:**

Total public institutions reporting = 89

Total private institutions reporting = 38

TABLE 6.29  
**TOTAL REVENUES AND EXPENSES BY SPORT**  
 DIVISION II WITH FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

Sport	Men's Programs			Women's Programs		
	Revenues	Expenses	Number of Respondents	Revenues	Expenses	Number of Respondents
Baseball	55	110	112	0	0	0
Basketball	120	205	127	95	180	127
Fencing	0	0	1	0	0	0
Field Hockey	0	0	0	35	70	20
Football	270	485	127	0	0	0
Golf	15	35	82	10	25	42
Gymnastics	0	75	1	35	70	4
Ice Hockey	485	445	14	100	165	3
Lacrosse	30	85	14	20	45	16
Rifle	20	50	1	0	5	1
Rowing	30	75	2	60	90	6
Skiing	40	40	2	50	45	4
Soccer	40	95	50	40	80	80
Softball	0	0	0	45	85	115
Swimming	30	60	32	35	70	41
Tennis	15	30	79	15	35	94
Track & Field/X Country	30	65	107	35	65	120
Volleyball	25	60	3	50	100	118
Water Polo	25	40	2	30	45	2
Wrestling	65	95	41	5	5	3

# CHAPTER VII

## DIVISION II WITHOUT FOOTBALL TABLES

TABLE 7.1  
**TOTAL REVENUES, EXPENSES AND NET OPERATING RESULTS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	Percentage of 1997 Total	1999	Percentage of 1999 Total
<b>Total Revenues</b>								
Men's	280	350	180	220	300	33%	340	33%
Women's	130	120	80	170	220	24%	300	30%
Nongender	N/A	N/A	440	460	390	43%	380	37%
Total Revenues								
Average	410	430	700	840	910	100%	1,020	100%
Largest reported	1,248	2,500	2,255	2,380	4,349		3,574	
<b>Total Expenses</b>								
Men's	410	500	400	440	560	43%	620	43%
Women's	140	300	260	350	450	35%	530	37%
Nongender	N/A	N/A	250	220	270	22%	280	20%
Total Expenses								
Average	550	800	910	1,020	1,280	100%	1,430	100%
Largest reported	1,326	2,473	28,000	2,363	6,190		4,020	
<b>Average Profit (Deficit)</b>								
Men's	(130)	(150)	(220)	(220)	(260)		(280)	
Women's	(10)	(180)	(180)	(180)	(230)		(230)	
Nongender	N/A	N/A	190	240	120		100	
Total Profit (Deficit)	(140)	(370)	(210)	(180)	(370)		(410)	
<b>Restated Without Institutional Support</b>								
Average deficit	N/A	N/A	(500)	(580)	(770)		(900)	

### NOTES:

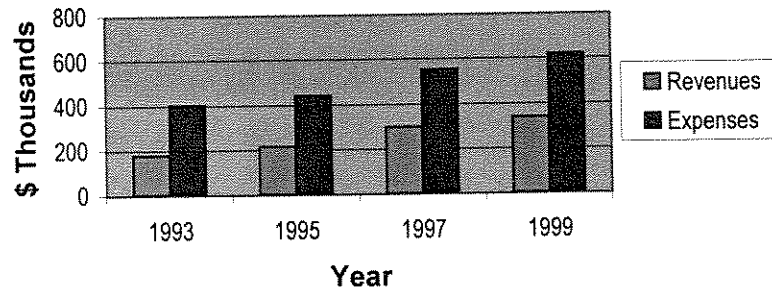
For reporting years after 1989, only revenues and expenses specifically related to men's and women's programs are shown as such. Non gender-specific items are reported as Nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's programs. Thus,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

The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

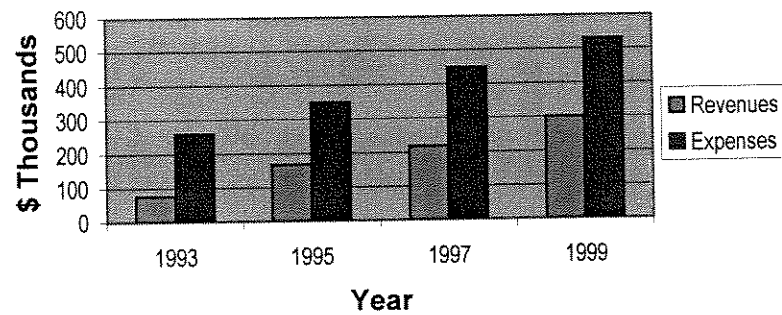
The average deficits for 1993, 1995, 1997, and 1999 have been restated to reflect the deficit which results from the removal of institutional support from total revenues.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Men's Revenues and Expenses Division II without Football



### Women's Revenues and Expenses Division II without Football



### Total Revenues and Expenses Division II without Football

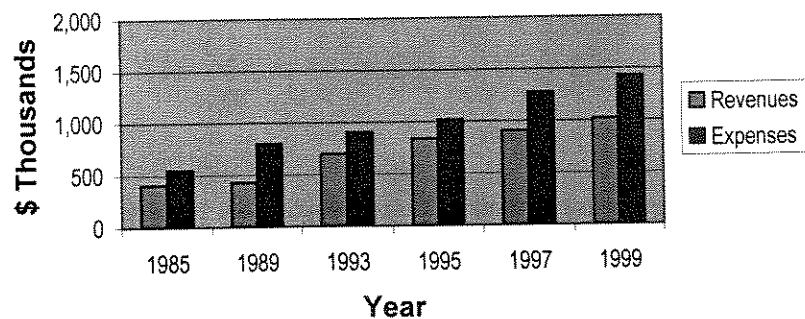


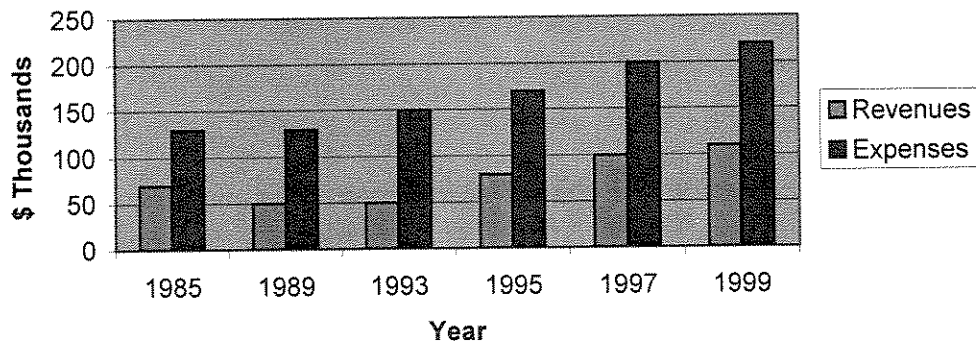
TABLE 7.2  
**REVENUES AND EXPENSES BY SPORT**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	Basketball	Other Sports	Unrelated	Total
<b>Men's Programs Revenues</b>				
1999 -- Average	110	180	50	340
Percent of Total	32%	53%	15%	99%
1997 -- Average	100	160	40	300
Percent of Total	35%	52%	13%	100%
1995 -- Average	80	100	30	220
Percent of Total	38%	48%	14%	100%
1993 -- Average	50	90	40	180
Percent of Total	27%	49%	24%	100%
1989 -- Average	50	100	270	350
Percent of Total	14%	24%	62%	100%
<b>Men's Programs Expenses</b>				
1999 -- Average	220	390	10	620
Percent of Total	35%	63%	2%	100%
1997 -- Average	200	340	10	560
Percent of Total	37%	60%	3%	100%
1995 -- Average	170	240	30	440
Percent of Total	38%	55%	7%	100%
1993 -- Average	150	210	40	400
Percent of Total	37%	53%	10%	100%
1989 -- Average	130	220	150	500
Percent of Total	27%	43%	30%	100%
<b>Women's Programs Revenues</b>				
1999 -- Average	80	170	50	300
Percent of Total	27%	56%	17%	100%
1997 -- Average	70	110	40	220
Percent of Total	30%	52%	18%	100%
1995 -- Average	50	80	40	170
Percent of Total	31%	49%	20%	100%
1993 -- Average	20	30	30	80
Percent of Total	24%	39%	37%	100%
1989 -- Average	20	50	50	120
Percent of Total	15%	24%	61%	100%
<b>Women's Programs Expenses</b>				
1999 -- Average	160	350	20	530
Percent of Total	30%	66%	4%	100%
1997 -- Average	150	280	20	450
Percent of Total	34%	63%	3%	100%
1995 -- Average	120	200	30	350
Percent of Total	36%	57%	7%	100%
1993 -- Average	100	130	30	260
Percent of Total	37%	51%	12%	100%
1989 -- Average	80	130	90	300
Percent of Total	28%	42%	30%	100%

**NOTES:** Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

Total Expenses do not include debt service or capital expenditures. (See Glossary.)

### Revenue and Expense Trends Division II without Football Men's Basketball



### Revenue and Expense Trends Division II without Football Women's Basketball

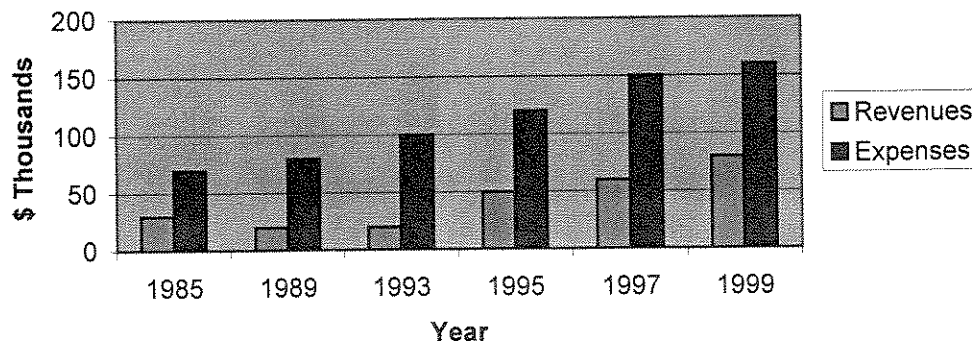


TABLE 7.3  
**TRENDS IN PROGRAM REVENUES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Men's Basketball</b>						
Largest Reported	249	214	423	410	674	831
Average	70	50	50	80	100	110
Percentage of Men's Total	22%	14%	27%	38%	35%	32%
<b>Women's Basketball</b>						
Largest Reported	122	125	154	253	297	323
Average	30	20	20	50	60	80
Percentage of Women's Total	21%	15%	24%	31%	29%	27%

TABLE 7.4  
**TOTAL REVENUES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	12,000
11-20	12,001	67,000
21-30	67,001	127,000
31-40	127,001	277,000
41-50	277,001	955,000
51-60	955,001	1,187,000
61-70	1,187,001	1,626,000
71-80	1,626,001	1,942,000
81-90	1,942,001	2,158,000
91-100	2,158,001	3,574,000

TABLE 7.5  
**MEN'S TOTAL REVENUES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	1,000
11-20	1,001	16,000
21-30	16,001	35,000
31-40	35,001	74,000
41-50	74,001	129,000
51-60	129,001	334,000
61-70	334,001	552,000
71-80	552,001	658,000
81-90	658,001	913,000
91-100	913,001	1,654,000

TABLE 7.6  
**WOMEN'S TOTAL REVENUES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	2,000
11-20	2,001	7,000
21-30	7,001	18,000
31-40	18,001	52,000
41-50	52,001	78,000
51-60	78,001	310,000
61-70	310,001	495,000
71-80	495,001	642,000
81-90	642,001	853,000
91-100	853,001	1,360,000

TABLE 7.8  
**MEN'S BASKETBALL REVENUES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	400
11-20	401	7,200
21-30	7,201	13,000
31-40	13,001	21,000
41-50	21,001	32,000
51-60	32,001	80,000
61-70	80,001	158,000
71-80	158,001	210,000
81-90	210,001	294,000
91-100	294,001	832,000

TABLE 7.9  
**WOMEN'S BASKETBALL REVENUES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	0
11-20	1	1,700
21-30	1,701	5,000
31-40	5,001	12,100
41-50	12,001	22,000
51-60	22,001	39,300
61-70	39,301	119,000
71-80	119,001	174,000
81-90	174,001	219,000
91-100	219,001	324,000

TABLE 7.10  
**TRENDS IN PROGRAM EXPENSES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Men's Basketball</b>						
Largest Reported	287	222	344	351	596	649
Average	130	130	150	170	200	220
Percentage of Men's Total	32%	26%	37%	38%	37%	35%
<b>Women's Basketball</b>						
Largest Reported	336	201	242	300	465	391
Average	70	80	100	120	150	160
Percentage of Women's Total	39%	28%	37%	36%	34%	30%

TABLE 7.11  
**TOTAL EXPENSES -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	266,000	668,000
11-20	668,001	876,000
21-30	876,001	953,000
31-40	953,001	1,109,000
41-50	1,109,001	1,336,000
51-60	1,336,001	1,576,000
61-70	1,576,001	1,713,000
71-80	1,713,001	1,967,000
81-90	1,967,001	2,211,000
91-100	2,211,001	4,022,000

TABLE 7.12  
**MEN'S TOTAL EXPENSES - PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	155,000	312,000
11-20	312,001	384,000
21-30	384,001	452,000
31-40	452,001	510,000
41-50	510,001	556,000
51-60	556,001	655,000
61-70	655,001	724,000
71-80	724,001	800,000
81-90	800,001	950,000
91-100	950,001	1,822,000

TABLE 7.13  
**WOMEN'S TOTAL EXPENSES - PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	99,000	286,000
11-20	286,001	338,000
21-30	338,001	386,000
31-40	386,001	455,000
41-50	455,001	496,000
51-60	496,001	557,000
61-70	557,001	640,000
71-80	640,001	701,000
81-90	701,001	800,000
91-100	800,001	1,154,000

TABLE 7.15  
**MEN'S BASKETBALL TOTAL EXPENSES - PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	40,000	100,000
11-20	100,001	129,000
21-30	129,001	161,000
31-40	161,001	182,000
41-50	182,001	196,000
51-60	196,001	225,000
61-70	225,001	239,000
71-80	239,001	282,000
81-90	282,001	339,000
91-100	339,001	649,000

TABLE 7.16  
**WOMEN'S BASKETBALL TOTAL EXPENSES - PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	0	65,000
11-20	65,001	104,000
21-30	104,001	123,000
31-40	123,001	146,000
41-50	146,001	157,000
51-60	157,001	179,000
61-70	179,001	188,000
71-80	188,001	219,000
81-90	219,001	271,000
91-100	271,001	391,000

TABLE 7.17  
**REPORTED NET PROFITS AND DEFICITS**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999

	Revenues Exceed Expenses			Expenses Exceed Revenues		
	Number Reporting	Percent of Total	Average Profit	Number Reporting	Percent of Total	Average Loss
<b>Fiscal 1999</b>						
Men's Program	15	16%	830	74	78%	380
Women's Program	17	18%	850	73	77%	330
Total	33	35%	160	61	64%	730
Excluding Institutional Support	4	4%	250	91	96%	980
<b>Fiscal 1997</b>						
Men's Program	17	19%	65	68	75%	359
Women's Program	17	19%	67	69	76%	319
Total	30	33%	141	54	59%	702
Excluding Institutional Support	10	11%	229	81	89%	897
<b>Fiscal 1995</b>						
Men's Program	7	13%	44	40	76%	307
Women's Program	7	13%	12	41	77%	237
Total	17	32%	121	24	45%	477
Excluding Institutional Support	6	11%	460	46	87%	690
<b>Fiscal 1993</b>						
Men's Program	4	8%	37	40	82%	278
Women's Program	3	6%	12	43	88%	215
Total	13	27%	60	25	51%	444
Excluding Institutional Support	3	7%	49	45	92%	552
<b>Fiscal 1989</b>						
Men's Program	9	29%	145	21	68%	361
Women's Program	2	6%	10	28	88%	219
Total	6	18%	29	22	67%	560
<b>Fiscal 1985 Total</b>						
	4	16%	25	21	84%	256

**NOTES:**

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has \$1000 profit from women's programs and a \$2,000 deficit from men's, the total would appear as a deficit.

\*1993, 1995, 1997, and 1999 totals are restated exclusive of institutional support. For example, in 1997, if institutions had not made contributions to the athletic programs, only 10 schools would have shown a profit.

TABLE 7.19  
**REPORTED NET PROFITS AND DEFICITS -- MEN'S BASKETBALL**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1985, 1989, 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	2	3	5	7	16	14
Average Profit	14	23	33	39	21	40
Percentage Reporting Profits	9%	10%	10%	13%	18%	15%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	21	27	40	38	70	73
Average Deficit	81	105	129	127	135	144
Percentage Reporting Deficits	91%	90%	82%	72%	77%	77%
<b>Revenues Equal Expenses</b>						
Number of Respondents	0	0	4	8	5	8
Percentage Reporting Break-even	0%	0%	8%	15%	5%	8%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.

TABLE 7.20  
**REPORTED NET PROFITS AND DEFICITS -- WOMEN'S BASKETBALL**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Years 1993, 1995, 1997, and 1999  
 (Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997	1999
<b>Revenues Exceed Expenses</b>						
Number of Respondents	N/A	N/A	1	4	14	14
Average Profit	N/A	N/A	6	6	17	20
Percentage Reporting Profits	N/A	N/A	2%	7%	16%	15%
<b>Expenses Exceed Revenues</b>						
Number of Respondents	N/A	N/A	43	38	72	73
Average Deficit	N/A	N/A	89	101	114	120
Percentage Reporting Deficit	N/A	N/A	88%	72%	79%	77%
<b>Revenues Equal Expenses</b>						
Number of Respondents	N/A	N/A	5	11	5	8
Percentage Reporting Break-even	N/A	N/A	10%	21%	5%	8%

**NOTES:**

The average profits shown reflect the average only for those institutions reporting profits.  
 The average deficit is for those reporting deficits.  
 Data for 1985 and 1989 are not available.

TABLE 7.21  
**TOTAL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	69,000
11-20	1	4,200		11-20	69,001	240,000
21-30	4,201	7,900		21-30	240,001	514,000
31-40	7,901	14,000		31-40	514,001	600,000
41-50	14,001	25,000		41-50	600,001	664,000
51-60	25,001	55,000		51-60	664,001	832,000
61-70	55,001	102,000		61-70	832,001	901,000
71-80	102,001	164,000		71-80	901,001	1,100,000
81-90	164,001	310,000		81-90	1,100,001	1,430,000
91-100	310,001	2,460,000		91-100	1,430,001	2,140,000

TABLE 7.22  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	10,300
11-20	0	0		11-20	10,301	131,400
21-30	0	0		21-30	131,401	270,500
31-40	1	300		31-40	270,501	334,700
41-50	301	2,400		41-50	334,701	363,000
51-60	2,401	17,500		51-60	363,001	431,400
61-70	17,501	42,700		61-70	431,401	506,500
71-80	42,701	136,300		71-80	506,501	555,300
81-90	136,301	230,500		81-90	555,301	715,100
91-100	230,501	828,900		91-100	715,101	884,000

TABLE 7.23  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	12,200
11-20	0	0		11-20	12,201	80,100
21-30	0	0		21-30	80,101	223,600
31-40	1	300		31-40	223,601	284,800
41-50	301	1,600		41-50	284,801	321,100
51-60	1,601	5,900		51-60	321,101	375,100
61-70	5,901	16,900		61-70	375,101	422,100
71-80	16,901	140,700		71-80	422,101	490,700
81-90	140,701	206,200		81-90	490,701	640,100
91-100	206,201	846,100		91-100	640,101	757,700

TABLE 7.25  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	24,000
11-20	0	0		11-20	24,001	71,000
21-30	0	0		21-30	71,001	102,000
31-40	1	400		31-40	102,001	114,000
41-50	401	800		41-50	114,001	152,000
51-60	801	3,000		51-60	152,001	162,000
61-70	3,001	15,000		61-70	162,001	173,000
71-80	15,001	19,000		71-80	173,001	197,000
81-90	19,001	33,000		81-90	197,001	256,000
91-100	33,001	292,000		91-100	256,001	383,000

TABLE 7.26  
**WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS -- PERCENTILES**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits		
Percentile	More than	Less than		Percentile	More than	Less than
0-10	0	0		0-10	1	19,000
11-20	0	0		11-20	19,001	52,000
21-30	0	0		21-30	52,001	77,000
31-40	1	100		31-40	77,001	99,000
41-50	101	1,000		41-50	99,001	120,000
51-60	1,001	2,200		51-60	120,001	131,000
61-70	2,201	7,500		61-70	131,001	150,000
71-80	7,501	14,000		71-80	150,001	171,000
81-90	14,001	31,000		81-90	171,001	200,000
91-100	31,001	187,000		91-100	200,001	353,000

TABLE 7.27  
**SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/faculty/staff	55	3	7	1	28	3
Students	4	0	0	0	2	0
Total Ticket Sales	59	4	7	1	30	3
<b>Postseason Compensation:</b>						
Bowl games	0	0	0	0	0	0
Tournaments	14	1	2	0	7	1
Total Postseason	14	1	2	0	7	1
<b>NCAA and conference distributions</b>	14	1	5	1	9	1
<b>Student activity fees</b>	559	35	5	1	250	24
<b>Guarantees and options</b>	3	0	4	1	4	0
<b>Cash contributions from alumni and others</b>	75	5	33	6	52	5
<b>Direct government support</b>	98	6	0	0	43	4
<b>Institutional support</b>	519	32	467	83	490	48
<b>Other:</b>						
Concessions	20	1	3	1	11	1
Radio/television	3	0	1	0	2	0
Program sales/advertising	6	0	3	1	4	0
Signage/sponsorship	35	2	5	1	18	2
Sports camps	78	5	10	2	40	4
Miscellaneous	116	7	17	3	61	6
Total Other	258	16	39	7	136	13
<b>Total</b>	<b>1,599</b>	<b>100</b>	<b>562</b>	<b>100</b>	<b>1,021</b>	<b>100</b>

NOTES:

Total public institutions reporting = 42

Total private institutions reporting = 53

TABLE 7.28  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Grants-in-Aid</b>						
Men	188	6	376	12	293	9
Women	174	5	333	11	262	8
Administrative and Nongender	13	0	1	0	6	0
Total	375	11	710	23	561	18
<b>Guarantees and Options</b>						
Men	14	0	2	0	7	0
Women	3	0	0	0	1	0
Administrative and Nongender	0	0	0	0	0	0
Total	17	1	2	0	8	0
<b>Salaries and Benefits</b>						
Men	212	6	124	4	163	5
Women	206	6	103	3	149	5
Administrative and Nongender	258	8	91	3	165	5
Total	676	20	318	10	477	15
<b>Team travel</b>						
Men	78	2	58	2	67	2
Women	70	2	49	2	58	2
Administrative and Nongender	6	0	1	0	4	0
Total	154	5	108	4	129	4
<b>Recruiting</b>						
Men	10	0	8	0	9	0
Women	8	0	7	0	7	0
Administrative and Nongender	0	0	0	0	0	0
Total	18	1	15	0	16	1
<b>Equipment/uniforms/supplies</b>						
Men	39	1	29	1	34	1
Women	30	1	22	1	26	1
Administrative and Nongender	42	1	5	0	21	1
Total	111	3	56	2	81	3
<b>Fund-raising</b>						
Men	5	0	5	0	5	0
Women	1	0	1	0	1	0
Administrative and Nongender	11	0	3	0	6	0
Total	17	1	9	0	12	0
<b>Game Officials</b>						
Men	13	0	13	0	13	0
Women	6	0	6	0	6	0
Administrative and Nongender	1	0	0	0	0	0
Total	20	1	19	1	19	1
<b>Contract services</b>						
Men	21	1	4	0	12	0
Women	5	0	1	0	3	0
Administrative and Nongender	30	1	8	0	18	1
Total	56	2	13	0	33	1
<b>Other</b>						
Men	21	1	10	0	15	0
Women	13	0	5	0	9	0
Administrative and Nongender	105	3	28	1	62	2
Total	139	4	43	1	86	3
<b>Total Operating Expenses</b>						
Men	601	18	629	21	618	19
Women	516	15	527	17	522	16
Administrative and Nongender	466	14	137	4	282	9

Total	1,583	47	1,293	42	1,422	45
<b>Debt Service</b>						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative and Nongender	2	0	0	0	1	0
Total	2	0	0	0	1	0
<b>Capital Expenditures</b>						
Men	1	0	1	0	1	0
Women	2	0	0	0	1	0
Administrative and Nongender	4	0	3	0	4	0
Total	7	0	0	0	6	0
<b>Total Expenditures</b>						
Men	1,176	35	1,216	40	1,200	38
Women	1,103	33	1,115	36	1,110	35
Administrative and Nongender	1,060	32	728	24	875	27
Total	3,339	100	3,059	100	3,185	100

**NOTES:**

Total public institutions reporting = 42

Total private institutions reporting = 53

TABLE 7.29  
**TOTAL REVENUES AND EXPENSES BY SPORT**  
 DIVISION II WITHOUT FOOTBALL  
 Fiscal Year 1999  
 (Dollar Amounts in Thousands)

Sport	Men's Programs			Women's Programs		
	Revenues	Expenses	Number of Respondents	Revenues	Expenses	Number of Respondents
Baseball	75	150	79	0	0	0
Basketball	110	220	93	80	170	91
Fencing	5	5	1	0	185	1
Field Hockey	0	0	0	5	60	5
Golf	25	50	58	25	40	16
Gymnastics	0	0	0	70	135	4
Ice Hockey	310	440	7	0	0	0
Lacrosse	30	95	14	5	40	6
Rifle	25	50	1	20	40	1
Rowing	40	35	4	55	50	5
Skiing	15	70	4	15	65	4
Soccer	50	120	80	45	100	67
Softball	0	0	0	45	90	79
Swimming	20	70	13	25	70	13
Tennis	20	45	67	24	45	76
Track & Field/X Country	20	45	72	25	50	75
Volleyball	30	70	7	50	100	88
Water Polo	0	40	3	5	30	3
Wrestling	60	85	8	5	5	3

# CHAPTER VIII

## COMBINED DIVISION I BASKETBALL TABLES

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TABLE 8.1  
MEN'S BASKETBALL REVENUES -- PERCENTILES  
ALL DIVISION I  
Fiscal Year 1999

Percentile	More than	Less than
1-10	21,000	127,000
11-20	127,001	227,000
21-30	227,001	353,000
31-40	353,001	495,000
41-50	495,001	638,000
51-60	638,001	849,000
61-70	849,001	1,480,000
71-80	1,480,001	2,739,000
81-90	2,739,001	4,637,000
91-100	4,637,001	11,903,000

TABLE 8.2  
MEN'S BASKETBALL EXPENSES -- PERCENTILES  
ALL DIVISION I  
Fiscal Year 1999

Percentile	More than	Less than
0-10	238,000	396,000
11-20	396,001	499,000
21-30	499,001	570,000
31-40	570,001	665,000
41-50	665,001	752,000
51-60	752,001	880,000
61-70	880,001	1,223,000
71-80	1,223,001	1,634,000
81-90	1,634,001	2,066,000
91-100	2,066,001	6,168,000

TABLE 8.3  
WOMEN'S BASKETBALL REVENUES -- PERCENTILES  
ALL DIVISION I  
Fiscal Year 1999

Percentile	More than	Less than
1-10	0	7,000
11-20	7,001	18,000
21-30	18,001	32,000
31-40	32,001	58,000
41-50	58,001	105,000
51-60	105,001	190,000
61-70	190,001	303,000
71-80	303,001	457,000
81-90	457,001	651,000
91-100	651,001	2,846,000

TABLE 8.4  
WOMEN'S BASKETBALL EXPENSES -- PERCENTILES  
ALL DIVISION I  
Fiscal Year 1999

Percentile	More than	Less than
0-10	117,000	298,000
11-20	298,001	368,000
21-30	368,001	429,000
31-40	429,001	500,000
41-50	500,001	546,000
51-60	546,001	638,000
61-70	638,001	757,000
71-80	757,001	876,000
81-90	876,001	1,177,000
91-100	1,177,001	2,737,000

TABLE 8.5  
**MEN'S BASKETBALL REVENUES -- PERCENTILES**  
 ALL DIVISION I PRIVATE INSTITUTIONS  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	52,000	101,000
11-20	101,001	178,000
21-30	178,001	365,000
31-40	365,001	553,000
41-50	553,001	722,000
51-60	722,001	903,000
61-70	903,001	1,331,000
71-80	1,331,001	2,047,000
81-90	2,047,001	3,584,000
91-100	3,584,001	9,143,000

TABLE 8.6  
**MEN'S BASKETBALL EXPENSES -- PERCENTILES**  
 ALL DIVISION I PRIVATE INSTITUTIONS  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	285,000	420,000
11-20	420,001	548,000
21-30	548,001	648,000
31-40	648,001	730,000
41-50	730,001	816,000
51-60	816,001	902,000
61-70	902,001	1,245,000
71-80	1,245,001	1,524,000
81-90	1,524,001	2,053,000
91-100	2,053,001	6,168,000

TABLE 8.7  
**MEN'S BASKETBALL REVENUES -- PERCENTILES**  
 ALL DIVISION I PUBLIC INSTITUTIONS  
 Fiscal Year 1999

Percentile	More than	Less than
1-10	21,000	135,000
11-20	135,001	246,000
21-30	246,001	343,000
31-40	343,001	459,000
41-50	459,001	596,000
51-60	596,001	807,000
61-70	807,001	1,560,000
71-80	1,560,001	3,222,000
81-90	3,222,001	5,803,000
91-100	5,803,001	11,903,000

TABLE 8.8  
**MEN'S BASKETBALL EXPENSES -- PERCENTILES**  
 ALL DIVISION I PUBLIC INSTITUTIONS  
 Fiscal Year 1999

Percentile	More than	Less than
0-10	238,000	375,000
11-20	375,001	440,000
21-30	440,001	551,000
31-40	551,001	629,000
41-50	629,001	721,000
51-60	721,001	840,000
61-70	840,001	1,199,000
71-80	1,199,001	1,669,000
81-90	1,669,001	2,089,000
91-100	2,089,001	4,614,000

TABLE 8.9  
WOMEN'S BASKETBALL REVENUES -- PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
Fiscal Year 1999

Percentile	More than	Less than
1-10	0	5,000
11-20	5,001	16,000
21-30	16,001	25,000
31-40	25,001	58,000
41-50	58,001	104,000
51-60	104,001	281,000
61-70	281,001	466,000
71-80	466,001	559,000
81-90	559,001	699,000
91-100	699,001	1,968,000

TABLE 8.10  
WOMEN'S BASKETBALL EXPENSES -- PERCENTILES  
ALL DIVISION I PRIVATE INSTITUTIONS  
Fiscal Year 1999

Percentile	More than	Less than
0-10	117,000	329,000
11-20	329,001	428,000
21-30	428,001	515,000
31-40	515,001	575,000
41-50	575,001	638,000
51-60	638,001	685,000
61-70	685,001	771,000
71-80	771,001	868,000
81-90	868,001	1,043,000
91-100	1,043,001	1,615,000

TABLE 8.11  
WOMEN'S BASKETBALL REVENUES -- PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
Fiscal Year 1999

Percentile	More than	Less than
1-10	0	7,000
11-20	7,001	18,000
21-30	18,001	34,000
31-40	34,001	55,000
41-50	55,001	117,000
51-60	117,001	166,000
61-70	166,001	242,000
71-80	242,001	397,000
81-90	397,001	556,000
91-100	556,001	2,846,000

TABLE 8.12  
WOMEN'S BASKETBALL EXPENSES -- PERCENTILES  
ALL DIVISION I PUBLIC INSTITUTIONS  
Fiscal Year 1999

Percentile	More than	Less than
0-10	126,000	279,000
11-20	279,001	338,000
21-30	338,001	402,000
31-40	402,001	468,000
41-50	468,001	509,000
51-60	509,001	570,000
61-70	570,001	717,000
71-80	717,001	915,000
81-90	915,001	1,182,000
91-100	1,182,001	2,737,000

## APPENDIX

# GLOSSARY

<b>Athletics aid equivalencies:</b>	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.
<b>Capital Expenditures:</b>	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.
<b>Direct game expenses:</b>	This expense category includes those expenses directly related to game competition – team travel, contract services, equipment, uniforms, and supplies.
<b>Division I-A:</b>	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.
<b>Division I-AA:</b>	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's women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.
<b>Division I-AAA:</b>	This group of institutions does not sponsor football. Other requirements are identical to those of Divisions I-A and I-AA.
<b>Division II:</b>	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 no attendance, scheduling, or financial-aid requirements.
<b>Division III:</b>	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.
<b>Institutional support:</b>	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.

<b>Net operating results:</b>	Total revenues less total operating expenses.
<b>Non-gender revenues and expenses:</b>	Revenues and expenses which are not specifically related to men's or women's programs. Please see Suggestions for the Reader in the Introduction.
<b>Object of expenditure:</b>	Respondents were provided 12 itemized classifications of expenditures, such as grants-in-aid, salaries, travel, etc. These include tables ending with .28.
<b>Operating expenses:</b>	Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.
<b>Private institutions:</b>	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 private sector.
<b>Public institutions:</b>	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.
<b>Revenues:</b>	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.